

# Comprehensive Annual Financial Report

For the Fiscal Year Ending June 30, 2013

Paterson Public Schools  
90 Delaware Avenue  
Paterson, New Jersey 07503



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Paterson, New Jersey 07503



Prepared by  
Paterson Public Schools Business Office

**Mr. Richard J. Kilpatrick**  
School Business Administrator and  
**Ms. Daisy Ayala**  
Assistant Business Administrator



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## **INTRODUCTORY SECTION**



# PATERSON PUBLIC SCHOOLS



**Business Services**  
**90 Delaware Avenue**  
**Paterson, New Jersey 07503**  
**Tel: 973-321-0703**  
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**Donnie W. Evans, Ed.D.**  
*State District Superintendent*

**Richard J. Kilpatrick**  
*School Business Administrator*

November 25, 2013

Board President Christopher Irving, and  
Honorable Members of the Paterson  
Public School District Board of Education  
90 Delaware Avenue  
Paterson, New Jersey 07503

Dear Commissioner Irving and Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the Paterson Public School District (the "District") for the fiscal year ended June 30, 2013, 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 are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

Government Accounting Standards Board (GASB) requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Paterson Public School District's MD&A can be found immediately following the Independent Auditor's Report.

## **SECTION 1 – REPORT FORMAT**

The Comprehensive Annual Financial Report is presented in four sections: Introductory, Financial, Statistical and Single Audit. The purpose of each section of the CAFR is as follows:

- **Introductory Section**—This section includes this transmittal letter, the District's organization chart and a list of principal officials. This section is intended to familiarize the reader with the organization structure of the school district, the nature and scope of the services it provides, and the specifics of its legal operating environment. It is primarily designed for the taxpayer.

- **Financial Section**—This includes the independent auditor’s report, the Management’s Discussion and Analysis (MD&A), basic financial statements, supplemental information and the combining and individual fund schedules. It is primarily designed for oversight and legislative bodies.
- **Statistical Section**—Contains substantial financial information, but presents tables that differ from financial statements in that they present non-accounting data, cover several years, and are designed to reflect social and economic data and financial and fiscal trends, as well as the fiscal capacity of the District. Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant years.
  - **Financial Trends J-1 to J-5**  
These schedules contain trend information to help the reader understand how the Paterson Public Schools’ financial performance and well-being have changed over time.
  - **Revenue Capacity J-6 to J-9**  
These schedules contain information to help the reader assess the Paterson Public Schools’ most significant local revenue source, the property tax.
  - **Debt Capacity J-10 to J-13**  
These schedules present information to help the reader assess the Paterson Public Schools’ current levels of outstanding debt and the government’s ability to issue additional debt in the future.
  - **Demographic and Economic Information J-14 and J-15**  
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Paterson Public Schools’ financial activities take place.
  - **Operating Information J-16 to J-20**  
These schedules contain service and infrastructure data to help the reader understand how the information in the Paterson Public Schools’ financial report relates to the services the government provides and the activities it performs.
- **Single Audit Section**—The District is required to undergo an annual single audit in conformity with the provisions of the Federal Single Audit Act and applicable US Office of Management and Budget Circulars; and the applicable State of New Jersey OMB Circulars.

Information related to this single audit, including the auditors’ report on the internal control structure and compliance with applicable laws, regulations, findings and recommendations, is included in the Single Audit Section of this report.

This section includes independent auditors’ reports on compliance and internal control, schedules of the expenditures for federal and state grants, notes to the schedules of expenditures on federal and state grants, schedule of findings and questioned costs, and a summary schedule of prior audit findings.

## **SECTION 2 - PROFILE OF THE GOVERNMENT**

### **Paterson Public School District**

The Paterson Public School District is an independent reporting entity within the criterion adopted by the Governmental Accounting Standards Board as established by GASB 14. All funds and account groups of the District are included in this report. The Paterson Public School District and all of its schools constitute the District's reporting entity. The District is one of three state-operated districts in the state of New Jersey.

The Paterson Public School District is also one of 31 statewide districts that are now referred to as "SDA Districts" based on the requirement for the state to cover all costs for school building and renovation projects under the supervision of the New Jersey Schools Development Authority. The school system has nearly 30,000 students who speak 25 different languages. The school system currently has 54 schools with almost 5,000 full and part-time employees and a 2013-14 budgeted per pupil expenditure of \$16,323.

The District also administers direct special education services for handicapped pupils ranging from pre-school handicapped classes to numerous categories of special services for young adults. The regular educational program includes academic, vocational, remedial, and bilingual services. The District also conducts alternative educational programs including an approved adult high school, various programs of evening adult courses, supplemental educational services under the auspices of No Child Left Behind and several summer school offerings.

On August 7, 1991 the Paterson Public Schools became a State Operated School District in accordance with NJSA 18A:7A-34, with full State intervention. The Paterson Public Schools was the second New Jersey school district to be removed from local autonomy. The District remained under state operation during the 2012-13 school year, its twenty second (22nd) year of state control.

This "State Operated" status permits full supervision of the District by a State District Superintendent of Schools appointed by the State Board of Education, upon the recommendation of the Commissioner of Education. The State District Superintendent has broad authority for the operation of the Paterson Public Schools, including fixing and determining the amount of money necessary to be appropriated for the ensuing school year and shall certify the amount to be raised by special district tax for school purposes. The Board of Education has only those rights, powers and privileges of an advisory board (NJSA 18A:7A-47).

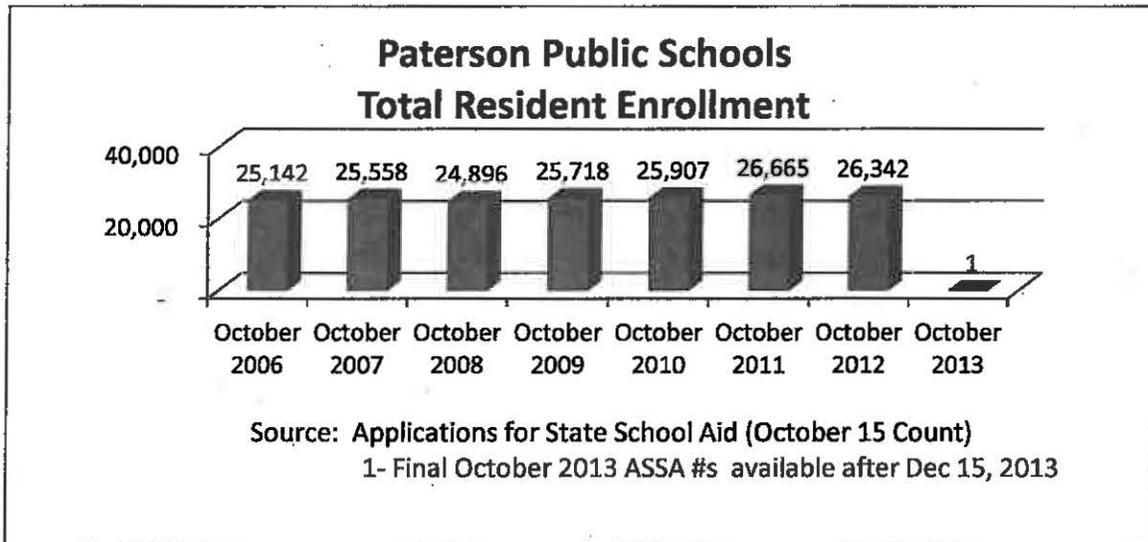
In the 2011-12 school year, Business Office leadership changed including the assignment of an Interim School Business Administrator appointed in January 2012. She served the balance of the 2011-12 school year and into the 2012-13 school year and became the full time Assistant Business Administrator upon the hire of a new School Business Administrator effective January 29, 2013. It is anticipated the new leadership team will continue the current path of good business policies and procedures that have been expected from the business office departments in serving the district's needs.

### Resident Enrollment

Resident enrollment is defined as, “the number of pupils other than preschool pupils, post-graduate pupils, and post-secondary vocational pupils who, on the last school day prior to October 16 of the current school year, are residents of the District and are enrolled in:

1. The public schools of the District, excluding evening schools,
2. Another school district, other than a county vocational school district in the same county on a full-time basis, or a State college demonstration school or private school to which the district of residence pays tuition, or
3. A State facility in which they are placed by the District.
4. Disabled children between three and five years of age and receiving programs and services pursuant to N.J.S.A.18A:46-6 shall be included in the resident enrollment of the District.
5. Non-resident children who are permitted to enroll in the educational program without payment of tuition as part of a voluntary program of inter-district public school choice approved by the commissioner.
6. Enrolled children of teaching staff members of the school district or county vocational school district who are permitted enrollment without tuition.

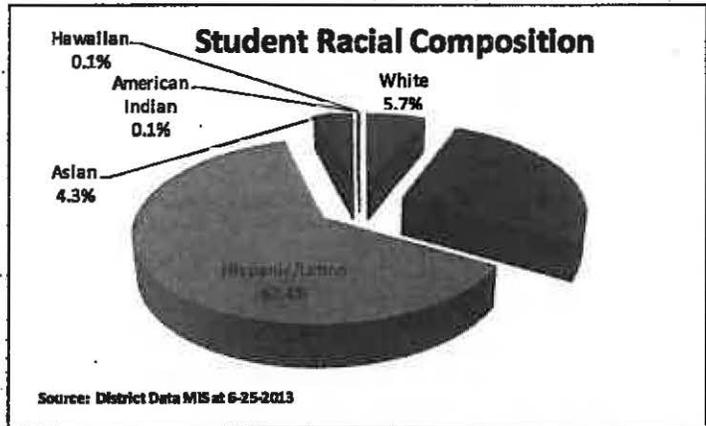
The resident enrollment trend data below reflects enrollment from 2006 through 2013.



### Student Racial Demographic

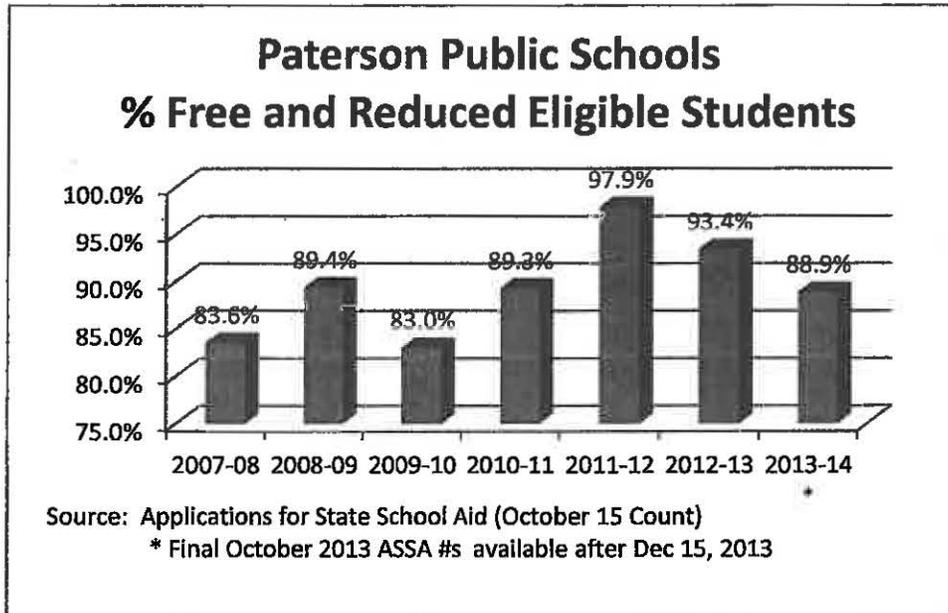
The District reports that the largest percentage of students enrolled were Hispanic/Latino representing 62.4% of the student population on June 25, 2013. The African American student population represented 27.5% of student population. Students reported as White represented 5.7% of the student population, with Asian students representing 4.3%. American Indians and Hawaiian/ Pacific Island student populations each represented 0.1% respectively, of the total student population. The number of male students out numbered female students by 677.

Enrolled Students on June 25, 2013	male	female	Total	% Enrolled
White	767	633	1,400	5.7%
African American	3,422	3,333	6,755	27.5%
Hispanic/Latino	7,898	7,432	15,325	62.4%
Asian	517	533	1,050	4.3%
American Indian	11	10	21	0.1%
Hawaiian/Pac Islands	12	4	16	0.1%
<b>Total</b>	<b>12,622</b>	<b>11,945</b>	<b>24,567</b>	<b>100.00%</b>

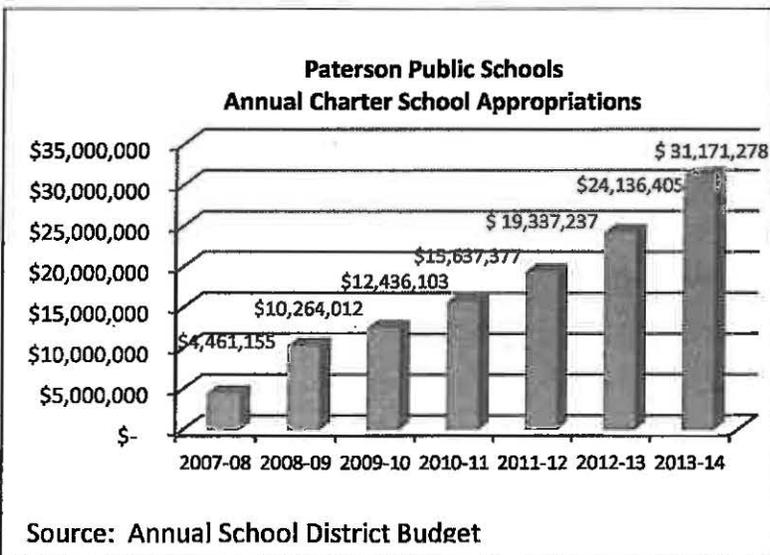


### Free and Reduced Price Meal Eligibility

Paterson Public Schools has a high number of students eligible for free and reduced priced meal subsidy based on criteria established by the United States Department of Agriculture (USDA). Free and reduced price meals eligibility impacts the District's State Aid in the category of "at-risk/ low income," and federally funded Title I of No Child Left Behind. Paterson Public Schools October 15, 2012 count for 2013-14 state aid reflected 94.5% of its children eligible for free and reduced price meal subsidy.

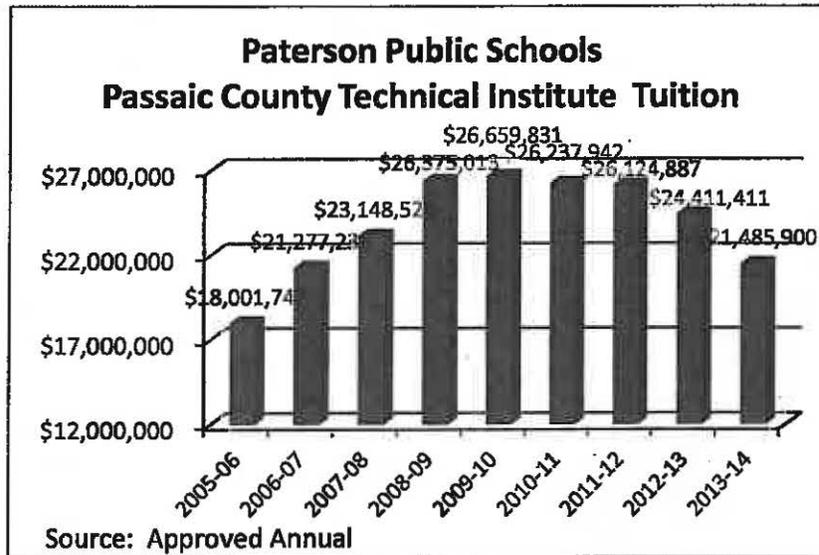


The Paterson Public School District sends students to state approved charter schools, the Passaic County Technical Institute and special education, public & private placements. Sending students represents a cost item in the annual budget but is reflective of the lack of capacity to house these students in the school buildings owned and/or operated by the Paterson Public Schools. Charter School appropriations for 2013-14 are \$31,171,278 for 2,180 pupils enrolled.



School Year	Charter School Pupils Enrolled
2007-08	451
2008-09	458
2009-10	988
2010-11	1,012
2011-12	1,166
2012-13	1,809
2013-14	2,180

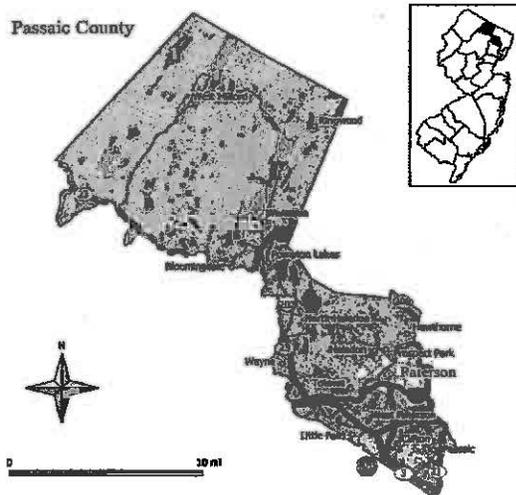
The District has appropriated \$21,485,900 in its 2013-14 budget to educate 1,915 students at the Passaic County Technical Institute.



School Year	Regular Students	SPED Students	Total Students Enrolled
2005-06	1673	75	1748
2006-07	1717	75	1792
2007-08	1880	76	1956
2008-09	2151	81	2232
2009-10	2090	99	2189
2010-11	2083	81	2164
2011-12	2083	75	2158
2012-13	2003	61	2064
2013-14	1850	65	1915
Source:	Approved Annual Budgets		

**City of Paterson**

Paterson is a city in and the county seat of Passaic County, New Jersey. As of the 2010 United States Census, the city's population was 146,199, rendering it New Jersey's third most populous city. The 2010 census reflected a population decline of 3,023 (-2.0%) from the 149,222 counted in the 2000 Census. Paterson is known as "Silk City" for its dominant role in silk production during the latter half of the 19th century. The 2010 US Census demographic data notes that Paterson is 8.7 square miles.



2010 Census Data Racial Demographic	Census Count	% of Population
White	50,706	34.68%
African American	46,314	31.68%
Native American	1,547	1.06%
Asian	4,878	3.34%
Pacific Islanders	60	0.04%
Other	34,999	23.94%
Two Plus Races	7,695	5.26%
TOTAL	146,199	100.00%

Hispanic or Latino of any race were 57.63% (84,254) of the population.

**SECTION 3—INFORMATION USEFUL IN ASSESSING THE GOVERNMENT’S ECONOMIC CONDITION**

The City of Paterson has managed to make use of its former industrial buildings, which are enjoying new life as historical sites. The S.U.M. historic district has become a national historic landmark, with many of the buildings converted to a variety of other uses; the Rogers Locomotive Erecting Shop has become the Paterson Museum, which highlights the city's industrial history and is known for its Native American relics and collection of New Jersey minerals. The City of Paterson’s 2010-2014 Consolidated Plan states: “while appreciating its past, Paterson is in the process of transitioning to being a service provider to the East Coast municipalities within its reach; finance, sales, and healthcare are all areas of new economic growth for the former textile powerhouse.”

One of the elements of the School Funding Reform Act formula is the amount of taxes a municipality contributes toward funding its public school system. The City of Paterson’s fair share of school taxes has been identified as \$74 million; however, due to the City’s ongoing economic distress, its actual contribution has been about half of that levy. Under the School Funding Reform Act of 2008, the District increased the City’s contribution by the 4% allowed, raising the City levy to \$38.96 million.

The school district tax levy has NOT been increased since and when you combine this with the state’s continued flat or lower state aid revenues, the administration is being forced to make complex choices on the programs and offerings made to the students and residents in the City. Many of these programs are long time commitments that may not continue as these choices are prioritized and measured against the Thorough and Efficient education the district is obligated to provide.

### **District Factor Groupings (DFGs)**

District Factor Grouping (DFG) is a system of ranking schools by socio-economic status. The group designations are based on information from census data and include the following community data: income, poverty, unemployment, percent of population with no high school diploma, percent of population with some college, occupations, and population density.

There are eight District Factor Groupings (DFGs): “A” designates the lowest socio-economic level, followed by B, CD, DE, FG, GH, I, and J, the highest socio-economic level. The DFGs are valuable for comparison of districts with similar profiles for purposes of state aid and assessment information.

The low tax base and the high local tax rate in the City of Paterson classify the school district as an “A” district in the New Jersey Department of Education’s DFG.

### **MAJOR INITIATIVES**

#### ***Bright Futures: The Strategic Plan for Paterson Public Schools 2009-2014***

During the summer and fall of 2009 State District Superintendent, Dr. Donnie W. Evans, engaged his staff and the broader Paterson community in a process that led to the development of the District’s strategic plan – *Bright Futures*. This process sought to ensure that all internal and external stakeholders had an opportunity to provide significant input and feedback. The steps taken in this process were:

- 1) *Information gathering and strategic analysis;*
- 2) *Priority, goal, and strategies development;*
- 3) *Validation;*
- 4) *Implementation; and;*
- 5) *Evaluation.*

Components of *Bright Futures* include a vision, mission, as well as four priorities with goals and strategies for their attainment. The Vision and Mission Statements, and four priorities are listed below:

***Vision Statement:*** To be a leader in educating New Jersey’s urban youth.

***Mission Statement:*** To prepare each student to be successful in the institution of higher education of their choosing and in their chosen career.

#### ***Strategic Plan—District Priorities:***

*Priority I: Effective Academic Programs*

*Priority II: Safe, Caring and Orderly Schools*

*Priority III: Family and Community Engagement*

*Priority IV: Efficient and Responsive Operations*

***District Initiatives and Transformation Strategies for 2012-2013***

In the 2012-13 school year, the Paterson Public School District continued to make progress in its implementation of school improvement initiatives designed to transform the Paterson Public School System from a lower performing District to one that is a “leader in educating New Jersey’s urban youth.”

The District has taken major steps to accelerate improvements in academic and non-academic outcomes. These steps were designed to:

- Build healthy school cultures & climate.
- Redesign critical processes & procedures.
- Revise teacher & administrator evaluation systems.
- Implement national & New Jersey common core standards.
- Strengthen the District’s assessment system.
- Build capacity among staff.

**SCHOLASTIC IMPROVEMENT**

The initiatives of the District resulted in positive student gains on New Jersey’s standardized tests: NJASK which is administered to students in grades 3 through 8; and HSPA which is administered to students in the eleventh grade. The results are from the 2013 State assessment are reflected below in comparison with results from the 2011 and 2012 State assessments.

2013 NJASK Grades 3-8 Cycle II Results				
Grade	2011 Language Arts Literacy % Proficient and Above	2012 Language Arts Literacy % Proficient and Above	2013 Language Arts Literacy % Proficient and Above	FY 2011 to FY 2013 +/-
3	33.1%	37.2%	40.1%	7.0%
4	33.2%	33.8%	28.9%	
5	25.9%	34.2%	34.7%	8.8%
6	36.9%	33.5%	39.3%	2.4%
7	30.7%	31.1%	35.2%	4.5%
8	53.7%	58.7%	61.6%	7.9%
Grade	2011 Mathematics % Proficient and Above	2012 Mathematics % Proficient and Above	2013 Mathematics % Proficient and Above	FY 2011 to FY 2013 +/-
3	54.8%	59.4%	57.2%	2.4%
4	55.7%	53.5%	58.2%	2.5%
5	55.8%	60.6%	57.6%	1.8%
6	51.0%	55.0%	56.7%	5.7%
7	36.2%	36.9%	36.6%	0.4%
8	40.8%	40.0%	45.7%	4.9%

The results of the HSPA were particularly gratifying as the District embarked on high school renewal as the initial initiative undertaken by the District Superintendent of Schools.

2013 HSPA Grade 11 Cycle II Results				
Demographic Group	2011 Language Arts Literacy % Proficient and Above	2012 Language Arts Literacy % Proficient and Above	2013 Language Arts Literacy % Proficient and Above	FY 2011 to FY 2013 +/-
Total Students	59.5%	66.4%	71.8%	12.3%
General Education	76.0%	80.0%	88.6%	12.6%
Special Education	23.8%	37.0%	32.6%	8.8%
Limited English Proficient	22.7%	30.0%	23.9%	1.2%
Grade	2011 Mathematics % Proficient and Above	2012 Mathematics % Proficient and Above	2013 Mathematics % Proficient and Above	+/-
Total Students	30.9%	46.6%	49.7%	18.8%
General Education	41.2%	58.1%	60.7%	19.5%
Special Education	4.7%	13.9%	12.1%	7.4%
Limited English Proficient	8.6%	27.4%	30.4%	21.8%

In addition, the District is proud to include the chart below from the Annual Report that shows the graduation rate increase in each of the past five years.

PATERSON PUBLIC SCHOOLS GRADUATION/DROPOUT RATE*									
GRADUATION YEAR	TOTAL STUDENTS**	GRADUATED		DROPOUTS		TRANSFERS		OTHER	
		#	%	#	%	#	%	#	%
2009	2112	964	45.60	435	20.60	470	22.25	243	11.50
2010	1960	987	50.36	350	17.86	400	20.41	223	11.38
2011	1444	881	64.0%	85	5.9%	124	8.6%	354	24.5%
2012	1467	974	66.4%	141	9.6%	95	6.5%	257	17.5%
2013	1542	1109	71.9%	166	10.8%	98	6.4%	169	11.0%

\*The "Four-Year Cohort Method" was used to calculate the Graduation/Dropout rates

\*\*Total students entering 9th grade as a "cohort"

## INTERNAL ACCOUNTING CONTROLS

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

As a recipient of federal awards and state financial assistance, the District is responsible for ensuring that an adequate system of internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This system of internal control is also subject to periodic evaluation by District management.

As part of the District's single audit described earlier, tests are made to determine the adequacy of the system of internal control, 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.

*Internal Audit Units* were established with the creation of State-Operated School Districts. These *Internal Audit Units* are tasked with promoting independence and enable auditors to maintain objectivity. The Internal Audit Unit in the Paterson Public Schools serves as an on-site representative of the Commissioner of Education. The internal auditors earned salary and employee benefits are paid by the Paterson Public School District. The district is reimbursed these employee expenses by the State of New Jersey.

The *Internal Audit Units* provide independent and objective assessment of the financial operations in the State-Operated Districts. They are responsible for providing the Commissioner of Education and the State District Superintendents with information about the adequacy and effectiveness of the District's internal controls and financial activities by performing financial, operational, and compliance audits. These audits include recommendations to improve systems, procedures, and other internal controls designed to safeguard District resources, promote efficient use of resources and ensure compliance with government laws and regulations. Auditors allocate resources to the areas of greatest risk to ensure adequate audit coverage. Auditors are to be objective in reporting and maintain independence from the District's daily operation.

Internal Auditors assist in monitoring the District's business functions by providing informal consultative services to the Business Administrator and other management personnel. Consultative services are designed to inform management of actual or potential weakness in their financial operations and provide recommendations for corrective actions.

Audit reports are approved by their Director prior to issuance. These reports are intended to provide the Commissioner and State District Superintendent with adequate information to make an objective assessment of the District's financial and compliance status.

## **BUDGETARY CONTROLS**

Paterson Public Schools' 2012-13 budget was prepared consistent with District Fiscal Policy # 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the District's *Bright Futures: The Strategic Plan for Paterson Public Schools 2009-14*. The 2012-13 development was also consistent with the New Jersey Department of Education *Budget Guidelines 2012-13 Budget Statement*.

The District continues to strive for improved budgetary controls in addition to standard internal accounting controls. Financial management software alerts the Purchasing Department of anticipated expenditures in accounts, to better monitor school and departmental budgets. In addition, the District conducts periodic reviews of expenditures and revenues in order to better predict financial position at the end of each year. All budget managers can access financial reports on those accounts for which they are responsible from their individual locations. The District also maintains a Position Control Roster System, which provides budgetary control on all contractual personnel positions within the institution.

The Paterson Public Schools invested in Weidenhammer's alio web-based integrated library of Financial Management, Payroll, and Human Resource software applications, to replace the Edumet software currently used for district operations. The alio suite of products includes fund accounting, encumbrance accounting, general ledger, purchasing, accounts payable, accounts receivable, budgeting, finance, payroll, human resources, position control, salary administration and complete reporting. It is designed using an Oracle database platform and runs on MS-Windows servers.

alio's Financial Management and Human Resources Systems automate district financial, payroll and personnel needs, providing online inquiries and comprehensive reports. They are designed with accounting procedures and auditing controls so that administrators can easily budget, monitor and control their school's or department's finances. Information is electronically transferred to the general ledger, minimizing data entry requirements.

Specific attributes of the purchased modules are:

1. Alio Financial Accounting System (FAS):
  - General Ledger/Purchasing/Accounts Payable
  - Budget Preparation/Accounts Reconciliation/Bank Reconciliation
  - Fixed Assets/Advanced Purchasing Bidding Warehouse
2. Alio Human Resources System (HRS):
  - Human Resources System/Payroll
  - Salary Administration/Position Control
  - Applicant Tracking Portal
  - Employee Inquiry and Self Service Portals
3. Alio SUBSystems:
  - Time Clock Interface
  - Sub caller Interface
4. Alio Content/Serve Document Storage System
5. New Jersey State Reports

The District employed the services of a project manager to assist in the installation of the alio applications with the Financial Accounting System anticipated to be fully operational in July 1, 2013. Plans continue to be developed for the implementation of the Human Resources and Payroll systems planned start date of January 1, 2015.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as reappropriations of fund balance in the subsequent year. Those amounts to be reappropriated are reported as reserved fund balance at June 30, 2013.

During the 2012-13 fiscal year, Paterson continued its efforts to improve its audit status and operational processes and procedures, correcting deficiencies identified in previous audits and reviews. The independent auditors certified public accounting firm of Lerch, Vinci & Higgins has been engaged as the district's Auditor of Record. Throughout 2012-13 the District has been working diligently to continue the audit progress, concentrating specifically on reducing and eliminating the number of repeat audit findings and on maintaining general compliance with sound fiscal practices.

### **ACCOUNTING SYSTEM AND REPORTS**

Effective July 1, 1993 the Division of Finance, Department of Education of the State of New Jersey, required all school Districts to change its accounting method from a comprehensive basis of accounting other than generally accepted accounting principles to an accounting and reporting system in accordance with accounting principles generally accepted in the United States of America (GAAP). The District's accounting records reflect New Jersey State Statute (N.J.S.A.18:4-14) that requires a uniform system of double-entry bookkeeping consistent with the GAAP established by GASB for use in all school districts.

The accounting system is organized on the basis of funds in accordance with the Uniform Minimum Chart of Accounts (Handbook 2R2) for New Jersey Public Schools. These funds are explained in Note 1 of the notes to the financial statements.

### **DEBT ADMINISTRATION**

As a state-operated school district, the District is classified as a Type I District. This requires debt to be issued and administered by the City of Paterson, which is independent and autonomous of the District. The District has minimal Type II Debt from its history with an elected Board of Education; therefore, debt attributable to the District is registered with the City of Paterson, New Jersey. The only exception is a "Commissioner's Approved Lease Purchase" issue which is treated as a type of debt service in accordance with Comprehensive Education Improvement and Funding Act of 1996 (CEIFA) which governs state aid and funding.

### **CASH MANAGEMENT**

The investment policy of the District is guided in large part by State Statute as detailed in the notes to the financial statements. The District has adopted a cash management plan, which 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, which are secured in accordance with the Act. The District participates in the New Jersey Cash Management Fund.

### **RISK MANAGEMENT**

The District carries various forms of insurance, including but not limited to, general liability and comprehensive collision, hazard and theft insurance on property and contents and fidelity bonds.

The Paterson Public Schools was impacted by Super Storm Sandy in October 2012 that affected normal school operations in the 2012-13 school year. This event had the following adverse effects:

- Shut down schools
- Declaration of Federal Disaster and State of Emergency
- Student reassignments
- Family dislocations/ relocations
- Use of rented/ temporary and substandard facilities
- Pupil transportation expense
- Diversion of labor/ material/ and service resources to address emergent situations
- Risk management: FEMA and insurance contracts
- Student attendance and its impact on Average Daily Attendance (ADA) with State Aid implications

### **INDEPENDENT AUDIT**

State Statutes require an annual audit by Independent Certified Public Accountants or registered Municipal Accountants. The accounting firm of Lerch Vinci & Higgins, LLP, was reappointed by the State District Superintendent to complete the 2012-13 fiscal audit. In addition to meeting the requirements set forth in State Statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133 "Audit of State and Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." The auditor's report on the basic financial statements is included in the financial section of this report. The auditor's report related specifically to the single audit is included in the single audit section of this report.

### **IMPROVEMENTS TO FACILITIES**

The District's 5-Year Long-Range Facility Plan (LRFP) was presented to the Department of Education in 2005 for approval. Construction was started and then stopped on the Marshall Hazel Street School due to the state's fiscal constraints. Both the new International High School and the renovated PS24 were occupied during 2008-09; certificates of occupancy are still pending.

**SECTION 4: ACKNOWLEDGEMENTS**

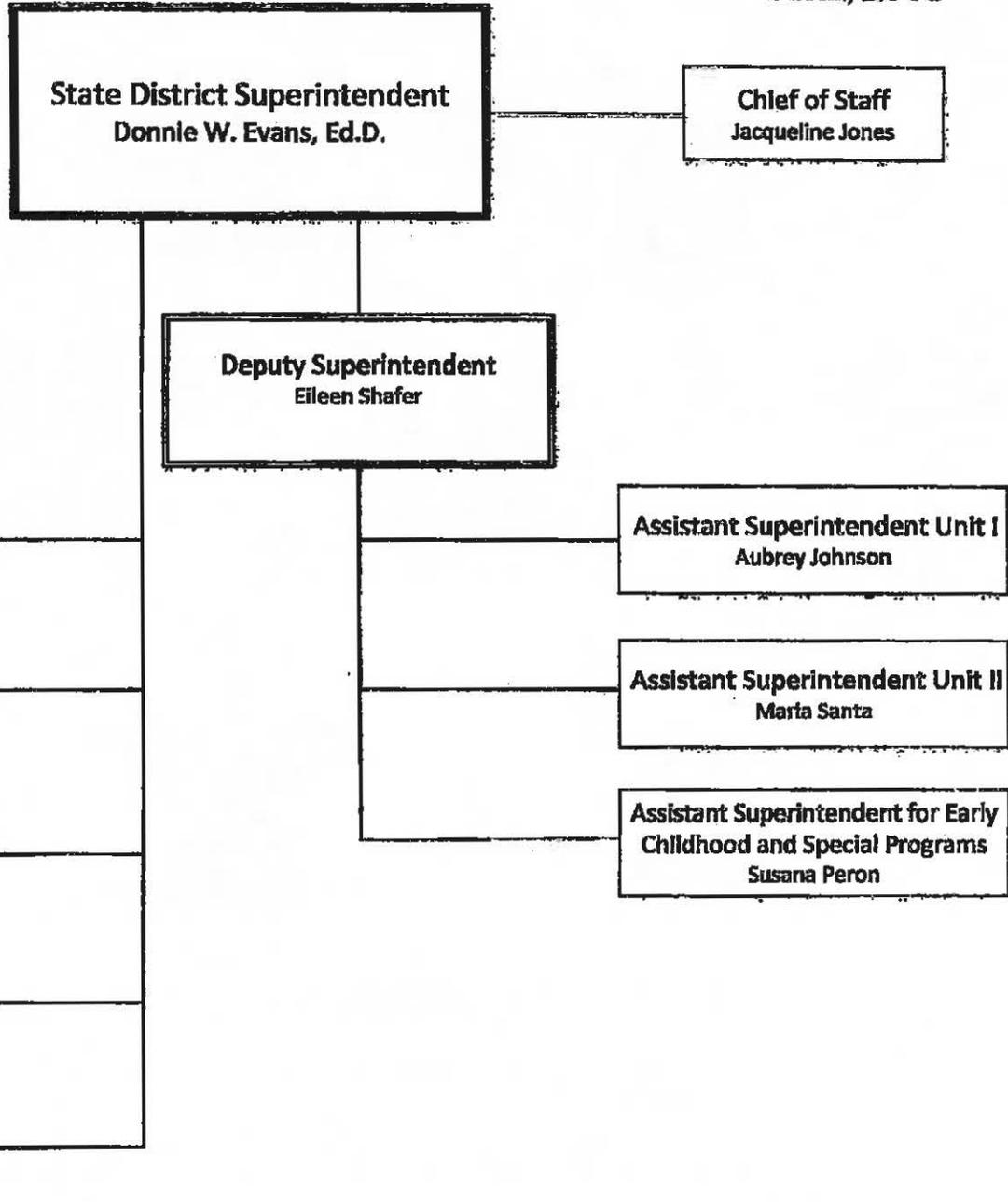
A note of appreciation is extended to State District Superintendent Dr. Donnie W. Evans, his administrative Cabinet, the District and School administrators for their cooperation as the District strives to improve audits through enhanced processes and procedures, to the Fiscal Committee of the District's Advisory Board of Education, for their ongoing support and commitment to fiscal integrity, and to the Paterson Board of Education, for its selfless dedication to improving student achievement in Paterson Public Schools.

A special note of appreciation is extended to the Office of Business Services and to all of the business operations staff members for their untiring efforts to improve processes, procedures and audit outcomes. Their contributions in support of the students and staff of the Paterson School District are truly noteworthy and cherished by the School Business Administrator and the Assistant Business Administrator.

Respectfully submitted,



Mr. Richard J. Kilpatrick  
School Business Administrator



FFAX

# PATERSON PUBLIC SCHOOLS

*Our Children, Our Future*



## BOARD OF EDUCATION 2013-2014



CHRISTOPHER C. IRVING  
PRESIDENT



DR. DONNIE W. EVANS  
STATE DISTRICT  
SUPERINTENDENT



CHRISTAL CLEAVES  
VICE PRESIDENT



WENDY GUZMAN



DR. JONATHAN HODGES



ERROL S. KERNEY



MANUEL MARTINEZ JR.



ALEX MENDEZ



KENNETH SIMMONS



COREY L. TEAGUE

# ***PATERSON PUBLIC SCHOOLS***

***JUNE 30, 2013***

## **BOARD MEMBERS**

## **TERM EXPIRES**

Ms. Chrystal Cleaves Vice President	April 2014
Ms. Wendy Guzman	April 2014
Dr. Jonathan Hodges	April 2014
Mr. Christopher Irving, President	April 2016
Mr. Errol S. Kerr	April 2015
Mr. Manuel Martinez, Jr.	April 2015
Mr. Alex Mendez	April 2016
Mr. Kenneth Simmons	April 2016
Mr. Corey L. Teague	April 2015

# ***PATERSON PUBLIC SCHOOLS***

## ***DISTRICT OFFICIALS***

***JUNE 30, 2013***

***Dr. Donnie W. Evans***

State District Superintendent

### ***Superintendent's Cabinet***

***Ms. Eileen Shafer***

Deputy Superintendent

***Mrs. Jacqueline Jones***

Chief of Staff

***Ms. Terry Corallo***

Executive Director of Information Services

***Mr. Aubrey Johnson***

Assistant Superintendent (Unit I)

***Mr. Richard J. Kilpatrick***

School Business Administrator

***Dr. Laurie Newell***

Chief Reform and Innovations Officer

***Ms. Joanne Riviello***

Chief Academic Officer

***Ms. Brenda Patterson***

Chief Accountability Officer

***Ms. Susana Peron***

Assistant Superintendent for Early Childhood and  
Special Programs

***Ms. Lisa Pollack, Esq.***

General Counsel

***Ms. Maria Santa***

Assistant Superintendent (Unit II)

***Mr. Chris Sapara-Grant***

Executive Director of Facilities

### ***Other Officials:***

***Ms. Houry A. Yeganeh***

Affirmative Action Officer

***Ms. Daisy Ayala***

Assistant Business Administrator

# ***PATERSON PUBLIC SCHOOLS***

## ***Consultants and Advisors***

***JUNE 30, 2013***

**Architects of Record**  
*LAN Associates*  
445 Goodwin Avenue  
Midland Park, NJ 07432

*EI Associates*  
8 Ridgedale Avenue  
Cedar Knoll, NJ 07927

*Fletcher Thompson Architect Eng.*  
27 School house Road  
Somerset, NJ 08873

**Auditor of Record**  
*Lerch, Vinci & Higgins, LLP*  
17-17 Route 208  
Fair Lawn, NJ 07410

**Legal Counsel**  
*Schenk, Price, Smith & King, LLP*  
10 Washington Street  
Morristown, NJ 07963

*Robert Murray, Esq.*  
621 Shrewsbury Avenue  
Shrewsbury, NJ 0772

**Official Depository**  
*TD Bank*  
100 Hamilton Plaza  
Paterson, NJ 07505

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**FINANCIAL SECTION**





# LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA  
GARY J. VINCI, CPA, RMA, PSA  
GARY W. HIGGINS, CPA, RMA, PSA  
JEFFREY C. BLISS, CPA, RMA, PSA  
PAUL J. LERCH, CPA, RMA, PSA  
DONNAL L. JAPHET, CPA, PSA  
JULIUS B. CONSONI, CPA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA  
ANDREW PARENTE, CPA, RMA, PSA  
ROBERT W. HAAG, CPA, PSA  
DEBORAH K. LERCH, CPA, PSA  
RALPH M. PICONE, CPA, RMA, PSA  
DEBRA GOLLE, CPA  
CINDY JANACEK, CPA, RMA  
EDWARD N. KERE, CPA  
LORI T. MANUKIAN, CPA, PSA  
MARK SACO, CPA

## INDEPENDENT AUDITOR'S REPORT

Honorable President and Members  
of the Board of Education  
Paterson Public Schools  
Paterson, 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 Paterson Public Schools as of and for the fiscal year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the Paterson Public Schools' 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.

### *Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal 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 previously 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 Paterson Public Schools as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Required Supplementary Information*

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

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Paterson Public Schools' basic financial statements. The introductory section, combining fund financial statements, financial schedules, statistical section, schedule of expenditures of federal awards as required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Paterson Public Schools.

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

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

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

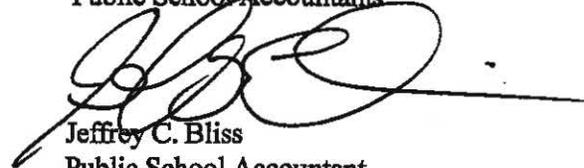
In accordance with Government Auditing Standards, we have also issued our report dated November 18, 2013 on our consideration of the Paterson Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Paterson Public Schools' internal control over financial reporting and compliance.

*LERCH, VINCI & HIGGINS, LLP*

LERCH, VINCI & HIGGINS, LLP

Certified Public Accountants

Public School Accountants



Jeffrey C. Bliss

Public School Accountant

PSA Number CS00932

Fair Lawn, New Jersey  
November 18, 2013

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**



**PATERSON PUBLIC SCHOOLS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FISCAL YEAR ENDED JUNE 30, 2013**

This section of Paterson Public Schools ("School District or "District") comprehensive annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2013. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follows this section.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standards 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 year (2012-2013) and the prior year (2011-2012) is required to be presented in the MD&A.

**Financial Highlights**

Key financial highlights for the 2012-2013 fiscal year are as follows:

- The assets and deferred outflows of resources of the Paterson Public Schools exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$296,796,105 (net position).
- Net position decreased \$5,867,709 which represents a decrease of less than two percent from 2012.
- Overall general revenues of \$418,488,074 accounted for 72 percent of all revenues and overall program revenues of \$165,787,293 accounted for 28 percent of total revenues of \$584,275,367.
- The School District had \$590,143,076 in overall expenses of which \$165,787,343 were offset by program specific charges for services, grants or contributions. General revenues of \$418,488,074 helped offset these expenses.
- The School District had \$576,639,445 in expenses for governmental activities; only \$152,405,184 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted state aid and property taxes) of \$418,488,074 were adequate to provide for these programs.
- At June 30, 2013, the District's governmental funds reported a combined fund balance of \$25,112,493, a decrease of \$1,469,338 when compared to the previous year ending fund balance of \$26,581,831 at June 30, 2012.
- The General Fund unassigned fund deficit at June 30, 2013 was \$33,671,357, an increase in the deficit of \$940,767 when compared with the ending fund deficit of \$32,730,590 at June 30, 2012.
- The General Fund unassigned budgetary fund balance at June 30, 2013 was \$11,203,395, which represents an increase of \$2,074,198 when compared to the ending unassigned budgetary fund balance of \$9,129,197 at June 30, 2012.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

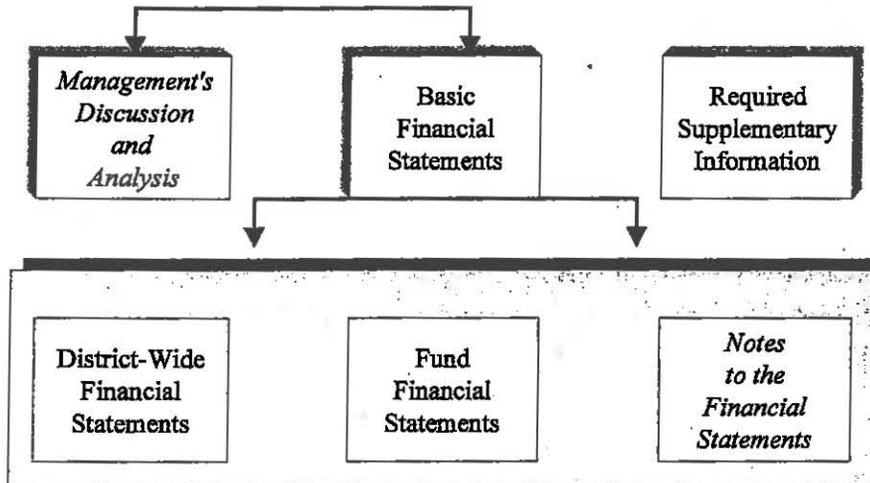
FISCAL YEAR ENDED JUNE 30, 2013

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District’s overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District’s operations in more detail than the district-wide statements.
- The *governmental funds* statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
- *Proprietary funds* statements offer short – and long-term financial information about the activities the district operates like businesses.
- *Fiduciary funds* statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

Organization of Paterson Public Schools’ Annual Financial Report



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

The following exhibit summarizes the major features of the District’s financial statements, including the portion of the District’s activities they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis highlights the structure and contents of each of the statements.

**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**FISCAL YEAR ENDED JUNE 30, 2013**

**Major Features of the District-Wide and Fund Financial Statements**

	District-wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire district (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary, such as Instruction, special education and building maintenance.	Activities the district operates similar to private businesses: Food Service Fund.	Instances in which the district administers resources on behalf of someone else, such as scholarships and student activity funds.
Required financial statements	Statement of net position Statement of activities	Balance sheet, Statement of revenues expenditures and changes in fund balances	Statement of net position, Statement of revenue, expenses and changes in fund net position Statement of cash flows	Statements of Fiduciary net position, Statement of changes in fiduciary net position
Accounting Basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All asset, liabilities and deferred outflows/inflows of resources both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon there after; no capital assets or long-term liabilities included	All assets, liabilities and deferred outflows/inflows of resources, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/out flow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions and dedications during the year, regardless of when cash is received or paid.

**District-Wide Statements**

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

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

# PATERSON PUBLIC SCHOOLS

## MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2013

### District-Wide Statements (Continued)

Over time, increases or decreases in the District's net position are an indicator of whether its financial condition is improving or deteriorating, respectively.

To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's status as an "Abbott" Special Needs District, which impacts State funding and the condition of school buildings and other facilities.

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

*Governmental Activities* – Most of the District's basic services are included here, such as regular and special education, transportation, administration and operations and maintenance of plant. State and federal aid and property taxes finance most of these activities.

*Business-Type Activities* – The District charges fees to customers to help it cover the costs of certain services it provides. The District's food service (cafeteria) operations is included here.

### Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds – focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. The District considers the general fund, special revenue fund and capital projects fund to be major funds.

- Some funds are required by State law and by bond covenants.
- The district uses other funds established in accordance with the State of New Jersey Uniform Minimum Chart of Accounts, to control and manage money for particular purposes or to show that it is properly using certain revenues (e.g., federal funds).

The District has three kinds of funds:

*Governmental funds* – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial resources that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explains the relationship (or differences) between them.

*Proprietary funds* – Services for which the District charges a fee are generally reported in proprietary funds. The activities of the District's food service program are accounted for as an enterprise fund. Proprietary funds are reported in the same way as in the district-wide statements.

*Fiduciary funds* – The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use these resources to finance its operations.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2013

Notes to the financial statements

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

Other Information

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

Combining statements and schedules are presented immediately following the major budgetary comparisons.

FINANCIAL ANALYSIS OF THE DISTRICT

The district's financial position is the product of several financial transactions including the net results of activities, the acquisition and disposal of capital assets, and the depreciation of capital assets.

**Net position.** The District's combined net position for governmental activities and business-type activities were \$296,796,105 on June 30, 2013 and \$302,663,814 on June 30, 2012, as restated.

Net Position  
as of June 30, 2013 and 2012

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Assets</b>						
Current and Other Assets	\$ 94,472,672	\$ 65,806,360	\$ 4,058,478	\$ 3,526,003	\$ 98,531,150	\$ 69,332,363
Capital Assets	<u>283,080,846</u>	<u>286,916,230</u>	<u>374,645</u>	<u>470,761</u>	<u>283,455,491</u>	<u>287,386,991</u>
Total Assets	<u>377,553,518</u>	<u>352,722,590</u>	<u>4,433,123</u>	<u>3,996,764</u>	<u>381,986,641</u>	<u>356,719,354</u>
Deferred Outflows of Resources	<u>297,203</u>	<u>360,694</u>	-	-	<u>297,203</u>	<u>360,694</u>
Total Liabilities and Deferred Outflows of Resources	<u>377,850,721</u>	<u>353,083,284</u>	<u>4,433,123</u>	<u>3,996,764</u>	<u>382,283,844</u>	<u>357,080,048</u>
<b>Liabilities</b>						
Long-Term Liabilities	15,252,160	14,867,527	-	-	15,252,160	14,867,527
Other Liabilities	<u>69,411,408</u>	<u>39,282,417</u>	<u>797,302</u>	<u>264,167</u>	<u>70,208,710</u>	<u>39,546,584</u>
Total Liabilities	<u>84,663,568</u>	<u>54,149,944</u>	<u>797,302</u>	<u>264,167</u>	<u>85,460,870</u>	<u>54,414,111</u>
Deferred Inflows of Resources	-	-	26,869	2,123	26,869	2,123
Total Liabilities and Deferred Inflows of Resources	<u>84,663,568</u>	<u>54,149,944</u>	<u>824,171</u>	<u>266,290</u>	<u>85,487,739</u>	<u>54,416,234</u>
<b>Net Position</b>						
Net Investment in Capital Assets	275,437,805	278,370,900	374,645	470,761	275,812,450	278,841,661
Restricted	18,391,358	25,590,497	-	-	18,391,358	25,590,497
Unrestricted	<u>(642,010)</u>	<u>(5,028,057)</u>	<u>3,234,307</u>	<u>3,259,713</u>	<u>2,592,297</u>	<u>(1,768,344)</u>
Total Net Position	<u>\$ 293,187,153</u>	<u>\$298,933,340</u>	<u>\$ 3,608,952</u>	<u>\$ 3,730,474</u>	<u>\$ 296,796,105</u>	<u>\$ 302,663,814</u>

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2013

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

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

The following table presents the changes in net position for the fiscal years ended June 30, 2013 and 2012 a decrease of \$5,867,789 and an increase of \$22,884,439, respectively.

Change in Net Position  
For the Fiscal Years Ended June 30, 2013 and 2012

Revenues	Governmental		Business-Type		Total	
	2013	2012	2013	2012	2013	2012
<b>Program Revenues</b>						
Charges for Services	\$ 279,276	\$ 112,053	\$ 249,062	\$ 264,042	\$ 528,338	\$ 376,095
Operating Grants and Contributions	143,797,407	155,690,480	13,133,047	12,797,382	156,930,454	168,487,862
Capital Grants and Contribution	8,328,501	4,550,018			8,328,501	4,550,018
<b>General Revenues</b>						
Property Taxes	39,360,759	39,257,403			39,360,759	39,257,403
State and Federal Formula Aid	375,116,310	374,606,357			375,116,310	374,606,357
Other	4,011,005	3,276,356	-	-	4,011,005	3,276,356
<b>Total Revenues</b>	<u>570,893,258</u>	<u>577,492,667</u>	<u>13,382,109</u>	<u>13,061,424</u>	<u>584,275,367</u>	<u>590,554,091</u>
<b>Expenses</b>						
Instruction	376,223,201	365,102,697			376,223,201	365,102,697
<b>Support Services</b>						
Student and Instruction Related Services	88,522,496	84,268,585			88,522,496	84,268,585
General Administrative Services	6,778,102	6,300,806			6,778,102	6,300,806
School Administrative Services	21,600,369	20,506,048			21,600,369	20,506,048
Central and Other Support Services	11,798,453	10,611,639			11,798,453	10,611,639
Plant Operation and Maintenance	57,066,081	51,018,812			57,066,081	51,018,812
Pupil Transportation	14,259,342	15,571,386			14,259,342	15,571,386
Food Service			13,503,631	13,855,901	13,503,631	13,855,901
Interest on Long Term Debt	391,401	433,778	-	-	391,401	433,778
<b>Total Expenses</b>	<u>576,639,445</u>	<u>553,813,751</u>	<u>13,503,631</u>	<u>13,855,901</u>	<u>590,143,076</u>	<u>567,669,652</u>
<b>Changes in Net Position</b>	<u>(5,746,187)</u>	<u>23,678,916</u>	<u>(121,522)</u>	<u>(794,477)</u>	<u>(5,867,709)</u>	<u>22,884,439</u>
<b>Net Position, Beginning of Year</b>	<u>298,933,340</u>	<u>275,254,424</u>	<u>3,730,474</u>	<u>4,524,951</u>	<u>302,663,814</u>	<u>279,779,375</u>
<b>Net Position, End of Year</b>	<u>293,187,153</u>	<u>298,933,340</u>	<u>3,608,952</u>	<u>3,730,474</u>	<u>296,796,105</u>	<u>302,663,814</u>

**PATERSON PUBLIC SCHOOLS**

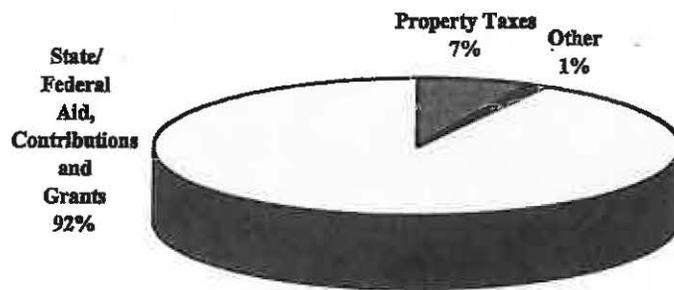
**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**FISCAL YEAR ENDED JUNE 30, 2013**

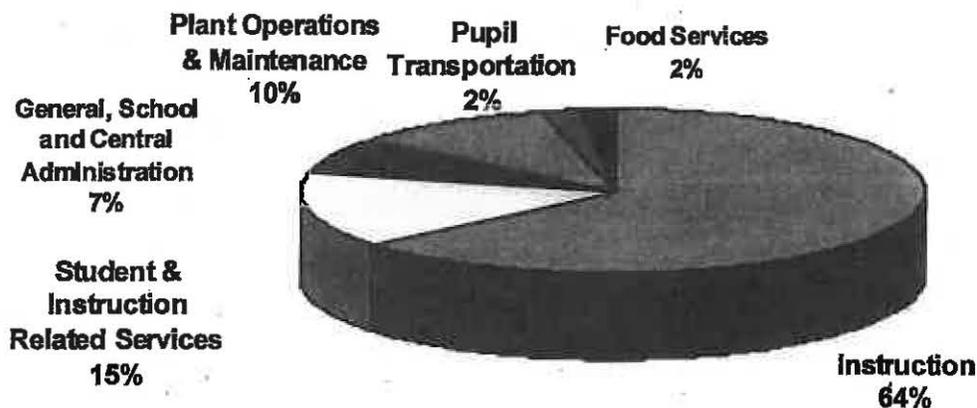
**Changes in net position.** The District's total revenues were \$584,275,367 and \$590,554,091 for the fiscal years ended June 30, 2013 and 2012, respectively. Property taxes in excess of \$39 million accounted for 7% of the total revenues for both of the years ended June 30, 2013 and 2012. State and Federal formula aid accounted for 64% and 63%, while operating grants and contributions were 27% and 29% of total revenues for the years ended June 30, 2013 and 2012. The remaining revenues for both years were obtained from charges for services, capital grants and contributions, investment earnings and miscellaneous revenues.

The total cost of all programs and services was \$590,143,076 and \$567,669,652 for the years ended June 30, 2013 and 2012, respectively. The District's expenses are predominantly related to educating and caring for students. Instruction represented 64% of total expenses in both fiscal years 2013 and 2012. The purely administrative activities of the District accounted for only 7% of total costs for both fiscal years 2013 and 2012.

**Sources of Revenues  
For Fiscal Year 2013**



**Sources of Expenses  
For Fiscal Year 2013**



**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**FISCAL YEAR ENDED JUNE 30, 2013**

**Governmental Activities**

The following schedule presents the cost of each of the District's largest governmental activities programs as well as each program's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost shows the financial burden that was placed on the District's taxpayers by each of these functions.

- Net position for governmental activities decreased \$5,746,187 for the fiscal year ended June 30, 2013 and increased \$23,678,916 for the fiscal year ended June 30, 2012.
- The total revenue earned from all governmental activities was \$570,893,258 and \$577,492,667 for the fiscal years ended June 30, 2013 and 2012, respectively.
- The cost of all governmental activities was \$576,639,445 and \$553,813,751 for the years ended June 30, 2013 and 2012.
- After applying program revenues, derived from operating grants and contributions of \$143,797,407 and \$155,690,480, capital grants and contribution of \$8,328,501 and \$4,550,018, and charges for services of \$279,276 and \$112,053 for the years ended June 30, 2013 and 2012, respectively; the net cost of services of the District were \$424,234,261 and \$393,461,200 for the fiscal years ended June 30, 2013 and 2012.
- The amount that taxpayers paid for these activities through property taxes was only \$39,360,759 and \$39,257,403 for fiscal years 2013 and 2012, respectively. Unrestricted State and Federal aid provided \$375,116,310 and \$374,606,357 in fiscal years 2013 and 2012 to fund the District programs.

**Net Expense of Governmental Activities  
For the Fiscal Years Ended June 30, 2013 and 2012**

<b>Function/Program:</b>	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
Instruction	\$ 376,223,201	\$ 365,102,697	\$ 270,001,884	\$ 247,446,673
Support Services				
Student and Instruction Related Services	88,522,496	84,268,585	68,455,977	63,758,143
General Administrative Services	6,778,102	6,300,806	6,167,844	5,703,386
School Administrative Services	21,600,369	20,506,048	19,192,312	18,172,518
Central and Other Support Services	11,798,453	10,611,639	11,798,453	10,611,639
Plant Operations and Maintenance	57,066,081	51,018,812	37,372,373	35,084,908
Pupil Transportation	14,259,342	15,571,386	11,056,215	12,489,383
Interest on Long Term Debt	391,401	433,778	189,203	194,550
<b>Total</b>	<b>\$ 576,639,445</b>	<b>\$ 553,813,751</b>	<b>\$ 424,234,261</b>	<b>\$ 393,461,200</b>

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2013

**Business-Type Activities**

The cost of Business-Type activities for the fiscal year ended June 30, 2013 and 2012 was \$13,503,631 and \$13,855,901, respectively. These expenses relate to the operation of the District's school breakfast, lunch, snack and summer food programs. These costs were funded in 2013 and 2012 by operating grants of \$13,133,047 (98%) and \$12,797,382 (98%) and charges for services of \$249,062 (2%) and \$264,042 (2%), respectively.

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

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund balance of \$25,112,493 for the year ended June 30, 2013 compared to a fund balance of \$26,581,831 for the year ended June 30, 2012, a decrease of \$1,469,338 for the current year.

Revenues for the District's governmental funds were \$570,893,258 and \$577,492,667, while total expenditures were \$572,362,596 and \$549,273,206 for the fiscal years ended June 30, 2013 and 2012, respectively.

**GENERAL FUND**

The General Fund is the chief operating fund of the District and includes the primary operations in providing educational services to students from pre-kindergarten through grade 12 including pupil transportation activities and capital outlay projects.

The following schedule presents a comparison of General Fund Revenues.

	<u>June 30,</u>		<u>Amount of</u> <u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <u>Increase</u> <u>(Decrease)</u>
	<u>2013</u>	<u>2012</u>		
Local Sources:				
Property Taxes	\$ 38,955,956	\$ 38,955,956		
Interest Earnings	302,752	333,383	\$ (30,631)	(9%)
Other	3,987,529	3,055,026	932,503	31%
State Sources	440,525,163	433,260,394	7,264,769	2%
Federal Sources	1,173,196	13,931,295	(12,758,099)	(92)
<b>Total Revenues</b>	<u>\$ 484,944,596</u>	<u>\$ 489,536,054</u>	<u>\$ (4,591,458)</u>	<u>(1%)</u>

**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**FISCAL YEAR ENDED JUNE 30, 2013**

**GENERAL FUND (Continued)**

Total General Fund revenues decreased by \$4,591,458 or 1% from the previous year. Local property taxes remained unchanged from the previous year. Overall state and federal aid decreased \$5,493,330 or 1% primarily due to a reduction in federal aid resulting from the one-time allotment of Education Jobs program funding in 2012.

The following schedule presents a comparison of General Fund expenditures:

	<u>June 30,</u>		<u>Amount of</u>	<u>Percent</u>
	<u>2013</u>	<u>2012</u>	<u>Increase</u>	<u>Increase</u>
			<u>(Decrease)</u>	<u>(Decrease)</u>
Instruction	\$ 315,285,812	\$ 305,313,482	\$ 9,972,330	3%
Support Services	173,311,636	160,236,487	13,075,149	8%
Capital Outlay	<u>2,285,729</u>	<u>3,145,776</u>	<u>(860,047)</u>	<u>(27%)</u>
<b>Total General Fund Expenditures</b>	<u><b>\$ 490,883,177</b></u>	<u><b>\$ 468,695,745</b></u>	<u><b>\$ 22,187,432</b></u>	<u><b>5%</b></u>

The general fund expenditures increased by \$22,187,432 or 5% from 2012. The majority of this increase can be attributed to salary and related employee benefit costs as well as contributions to charter schools.

In fiscal year 2013, General Fund expenditures exceeded revenues by \$5,938,581. However, certain Federal Grants funded the school based budgets. This transfer of approximately \$6.5 million assisted in offsetting a portion of the excess in expenditures. The total general fund balance decreased by \$1,369,700 to a balance of \$25,112,492. After deducting restricted, committed and assigned fund balances, the unassigned fund deficit at June 30, 2013 was \$33,671,357, an increase in the deficit of \$940,767 when compared with the ending fund deficit of \$32,730,590 at June 30, 2013.

**General Fund Budgetary Highlights**

The District's budget is prepared according to New Jersey Department of Education guidelines, and is based on accounting for certain transactions on the budgetary basis of accounting for revenues, expenditures and encumbrances. The most significant difference between the budgetary basis of accounting and generally accepted accounting principles is the legally mandated revenue recognition of certain delayed or deferred state aid payments for budgetary purposes only. The most significant budgetary fund is the General Fund.

Over the course of the year, the District revised the annual operating budget several times through appropriation transfers between budget line items and appropriation of additional aid and restricted fund balance. Budget amendments were made to adjust budgets for specially funded appropriations and changes in State aid.

General Fund budgetary revenues and other financing sources exceeded budgetary expenditures and other financing uses increasing budgetary fund balance \$1,645,265 over the previous year. After deducting reserved, committed and assigned fund balances, the unassigned budgetary fund balance increased \$2,074,198 from \$9,129,197 at June 30, 2012 to \$11,203,395 at June 30, 2013. This unassigned balance reflects the maximum level allowable by the State Department of Education at year end. As a result, the District had excess surplus at June 30, 2013 from current year operations of \$6,013,102.

# PATERSON PUBLIC SCHOOLS

## MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2013

### SPECIAL REVENUE FUND

The Special Revenue Fund accounts for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes. The revenues include federal funds, state funds, private donations and contributions.

Revenues in the District's Special Revenue Fund totaled \$76,467,898 for the fiscal year ended June 30, 2013. State sources accounted for \$45,158,130 or 59% of the total. Federal sources accounted for \$31,187,482 or 41% of the total. The remaining \$122,286 was received from local contributions and donations.

Revenues from State sources decreased \$4,149,566 or 8% while federal sources decreased \$1,920,029 or 6%. Private and local sources decreased by \$2,732. The decrease in federal sources was mainly the result of additional revenue realized for grants awarded to the District as part of the American Recovery and Reinvestment Act (ARRA) in 2012.

Expenditures of the Special Revenue Fund totaled \$71,899,017 for the fiscal year ended June 30, 2013. Expenditures for instruction (81%) and student and instruction related support services (19%) were \$71,742,907 or approximately 100% of the total for the fiscal year ended June 30, 2013. Expenditures decreased \$3,008,096 or 4% from the prior year.

During the year, the Special Revenue Fund transferred \$6,503,881 to the General Fund to finance expenditures under the School Based Budget model. In addition, the General Fund transferred \$1,935,000 to the Special Revenue Fund to finance expenditures related to the District's preschool education program.

At June 30, 2013 the Special Revenue Fund reported unearned revenue of \$9,665,636. This amount represents funds that were received during the 2012/13 school year but were not expended as of June 30, 2013. The district may utilize these funds in the subsequent year in accordance with the terms and provisions contained in their grant contracts and agreements.

### CAPITAL PROJECTS FUND

The Capital Projects Fund includes all revenue sources for major capital projects of the District.

The New Jersey School Development Authority (SDA) issued bonds to fund a major portion of the District's capital projects. A significant portion of the revenue and offsetting expenditures reported in the fund financial statements were the result of on-behalf transaction representing the capital dollars the SDA spent for school facility improvements on the District's behalf. For the fiscal year ended June 30, 2013, the amount recorded as on-behalf was \$8,243,353.

### PROPRIETARY FUNDS

The District maintains an Enterprise Fund to account for activities which are supported in part through user fees.

**Enterprise Fund** – The District uses the Enterprise Fund to report activities related to the Food Services program. The District's Enterprise Fund provides the same type of information found in the District-wide financial statements, business-type activities, but in more detail. Factors concerning the finances of this Fund have already been addressed in the discussion of the District's business-type activities.

**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**FISCAL YEAR ENDED JUNE 30, 2013**

**CAPITAL ASSETS**

At June 30, 2013, the District had invested in excess of \$283 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment and various other machinery and equipment. Total depreciation expense for the year exceeded \$14 million. No depreciation is recorded on construction in progress until such facilities are placed into service.

Purchases of equipment and machinery and construction in progress for a number of schools being administered by the New Jersey Schools Development Authority on behalf of the District were among the fixed asset additions for the year.

**Capital Assets at June 30, 2013 and 2012**

	<u>Governmental</u>		<u>Business- Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Land	\$ 9,006,387	\$ 9,006,387			\$ 9,006,387	\$ 9,006,387
Buildings and Improvements	383,826,616	379,455,632	\$ 1,352,656	\$ 1,352,656	385,179,272	380,808,288
Machinery and Equipment	21,677,343	20,806,764	2,471,417	2,411,807	24,148,760	23,218,571
Construction in Progress	33,190,223	27,817,556			33,190,223	27,817,556
Less: Accumulated Depreciation	<u>(164,619,723)</u>	<u>(150,170,109)</u>	<u>(3,449,428)</u>	<u>(3,293,702)</u>	<u>(168,069,151)</u>	<u>(153,463,811)</u>
<b>Total</b>	<u>\$ 283,080,846</u>	<u>\$ 286,916,230</u>	<u>\$ 374,645</u>	<u>\$ 470,761</u>	<u>\$ 283,455,491</u>	<u>\$ 287,386,991</u>

Additional information of the District's capital assets can be found in the Notes to the Financial Statements.

**Construction – Next Five Years**

Over the next five years major construction and renovation projects will be completed throughout the District. The Long Range Facility Plan identifies the needs of school construction in Paterson. The Schools Development Authority (SDA), formerly known as the School Construction Corporation (SCC), established to provide and fund all major construction and improvement projects for the District is facing financial difficulties, so many of these projects will not see fruition in the near future. However, since the SDA is in place, local school bonds will not be required to be issued to fund the District's capital needs. The debt will be issued through the SDA and funded from the State of New Jersey budget. Complete information relating to this topic is available by reviewing the School District's long range facility plan on file in the School Business Administrator's office, 90 Delaware Avenue, Paterson, NJ 07505, as approved by the New Jersey State Department of Education. The District's last five year long range facility plan was completed in 2006.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2013

Long-Term Liabilities

At year-end, the District has \$15,252,160 in long-term liabilities; the District had \$7,940,244 in outstanding certificates of participation (COPS), under a lease-purchase agreement net of unamortized discount, and \$7,311,916 in employee compensated absences payable. More detailed financial information about the District's long-term liabilities is presented in Notes to the Financial Statements.

Long-Term Liabilities as of June 30, 2013 and 2012

	<u>Governmental Activities</u>		
	<u>2013</u>	<u>2012</u>	<u>Percentage Change</u>
Obligations Under Lease-Purchase Agreements, Net	\$ 7,940,244	\$ 8,906,024	(11%)
Compensated Absences Payable	<u>7,311,916</u>	<u>5,961,503</u>	23%
Total	<u>\$ 15,252,160</u>	<u>\$ 14,867,527</u>	3%

FACTORS BEARING ON THE DISTRICT'S FUTURE

While many factors influence the District's future student enrollment, the availability of state aid, special education needs, capital improvements and the economy will have the most impact on educational and fiscal decisions in the future.

Many of these factors were considered by the District's administration during the process of developing the fiscal year 2013-14 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing salary and related benefit costs and contributions to charter schools.

These indicators were considered when adopting the budget for fiscal year 2013-2014. Budgeted expenditures in the General Fund increased 4% to \$490,825,287 for fiscal year 2013-2014. Budgeted expenditures in the Special Revenue Fund decreased 8% to \$81,053,625 for fiscal year 2013-2014.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Paterson Public Schools, 90 Delaware Avenue, Paterson, New Jersey 07505.

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**DISTRICT WIDE FINANCIAL STATEMENTS**



**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2013**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 81,734,405	\$ 1,796,058	\$ 83,530,463
Receivables, net			
Receivables from Other Governments	11,003,545	2,546,628	13,550,173
Other	1,251,635		1,251,635
Internal Balances	483,087	(483,087)	
Inventory		198,879	198,879
Capital Assets, Not Being Depreciated	42,196,610		42,196,610
Capital Assets, Being Depreciated, Net	240,884,236	374,645	241,258,881
<b>Total Assets</b>	<b>377,553,518</b>	<b>4,433,123</b>	<b>381,986,641</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount on Refunding	297,203	-	297,203
<b>Total Deferred Outflows of Resources</b>	<b>297,203</b>	<b>-</b>	<b>297,203</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>377,850,721</b>	<b>4,433,123</b>	<b>382,283,844</b>
<b>LIABILITIES</b>			
Accounts Payable and Other Current Liabilities	58,190,960	797,302	58,988,262
Payable to Other Governments	416,534		416,534
Unearned Revenue	10,752,685		10,752,685
Accrued Interest Payable	51,229		51,229
Noncurrent Liabilities			
Due Within One Year	2,411,850		2,411,850
Due Beyond One Year	12,840,310	-	12,840,310
<b>Total Liabilities</b>	<b>84,663,568</b>	<b>797,302</b>	<b>85,460,870</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Commodities Revenue	-	26,869	26,869
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>26,869</b>	<b>26,869</b>
<b>Total Liabilities Deferred Inflows of Resources</b>	<b>84,663,568</b>	<b>824,171</b>	<b>85,487,739</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	275,437,805	374,645	275,812,450
Restricted for:			
Plant Maintenance	12,490,858		12,490,858
Tuition Adjustments	3,900,499		3,900,499
Capital Projects	2,000,000		2,000,000
Debt Service	1		1
Unrestricted	(642,010)	3,234,307	2,592,297
<b>Total Net Position</b>	<b>\$ 293,187,153</b>	<b>\$ 3,608,952</b>	<b>\$ 296,796,105</b>

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

PATERSON PUBLIC SCHOOLS  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
<b>Governmental Activities</b>							
<b>Instruction</b>							
Regular	\$ 256,366,514	\$ 279,276	\$ 68,772,256	\$ 11,560	\$ (187,303,422)		\$ (187,303,422)
Special Education	78,887,337		33,621,470	4,960	(45,260,907)		(45,260,907)
Other Instruction	38,377,756		3,468,734	19,974	(34,889,048)		(34,889,048)
<b>School Sponsored Activities and Athletics</b>							
	1,939,548		43,087		(1,896,461)		(1,896,461)
<b>Community Services</b>							
	652,046				(652,046)		(652,046)
<b>Support Services</b>							
Student and Instruction Related Svcs.	88,522,496		20,054,565	11,954	(68,455,977)		(68,455,977)
General Administrative Services	6,778,102		610,258		(6,167,844)		(6,167,844)
School Administrative Services	21,600,369		2,408,057		(19,192,312)		(19,192,312)
Central and Other Support Services	11,798,453				(11,798,453)		(11,798,453)
Plant Operations and Maintenance	57,066,081		11,413,655	8,280,053	(37,372,373)		(37,372,373)
Pupil Transportation	14,259,342		3,203,127		(11,056,215)		(11,056,215)
Interest on Long-Term Debt	391,401		202,198		(189,203)		(189,203)
<b>Total Governmental Activities</b>	<b>576,639,445</b>	<b>279,276</b>	<b>143,797,407</b>	<b>8,328,501</b>	<b>(424,234,261)</b>	<b>-</b>	<b>(424,234,261)</b>
<b>Business-Type Activities</b>							
Food Service	13,503,631	249,062	13,133,047	-		\$ (121,522)	(121,522)
<b>Total Business-Type Activities</b>	<b>13,503,631</b>	<b>249,062</b>	<b>13,133,047</b>	<b>-</b>	<b>-</b>	<b>(121,522)</b>	<b>(121,522)</b>
<b>Total Primary Government</b>	<b>\$590,143,076</b>	<b>\$ 528,338</b>	<b>\$ 156,930,454</b>	<b>\$ 8,328,501</b>	<b>(424,234,261)</b>	<b>(121,522)</b>	<b>(424,355,783)</b>

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

**PATERSON PUBLIC SCHOOLS  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<b>Net (Expense) Revenue and Changes in Net Position</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
General Revenues:			
Property Taxes, Levied for General Purposes, Net	\$ 38,955,956		\$ 38,955,956
Property Taxes, Levied for Debt Service	404,803		404,803
State Aid - Unrestricted	368,018,719		368,018,719
Federal Grants for School Based Budgets	6,503,881		6,503,881
State Aid for Debt Service Principal	593,710		593,710
Investment Earnings	302,752		302,752
Miscellaneous Income	3,708,253		3,708,253
<b>Total General Revenues</b>	<b>418,488,074</b>	<b>-</b>	<b>418,488,074</b>
<b>Change in Net Position</b>	<b>(5,746,187)</b>	<b>\$ (121,522)</b>	<b>(5,867,709)</b>
Net Position, Beginning of Year (Restated)	298,933,340	3,730,474	302,663,814
<b>Net Position, End of Year</b>	<b>\$ 293,187,153</b>	<b>\$ 3,608,952</b>	<b>\$ 296,796,105</b>

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**FUND FINANCIAL STATEMENTS**



**PATERSON PUBLIC SCHOOLS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2013**

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 75,826,761	\$ 5,656,734	\$ 250,909	\$ 1	\$ 81,734,405
Receivables, Net					
Receivables From Other Governments	1,645,771	8,690,892	666,882		11,003,545
Accounts	1,232,945				1,232,945
Due From Other Funds	894,224	-	-	-	894,224
<b>Total Assets</b>	<b>\$ 79,599,701</b>	<b>\$ 14,347,626</b>	<b>\$ 917,791</b>	<b>\$ 1</b>	<b>\$ 94,865,119</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 15,359,382	\$ 2,324,388	\$ 13,118		\$ 17,696,888
Accrued Salaries and Wages	31,632,373	1,773,388			33,405,761
Due to Other Funds		167,680	224,767		392,447
Payable to Federal Government		18			18
Payable to State Government		416,516			416,516
Claims and Judgments Payable	3,770,897				3,770,897
Accrued Liability for Insurance Claims	437,753				437,753
Compensated Absences Payable	2,879,661				2,879,661
Unearned Revenue	407,143	9,665,636	679,906		10,752,685
<b>Total Liabilities</b>	<b>54,487,209</b>	<b>14,347,626</b>	<b>917,791</b>	<b>-</b>	<b>69,752,626</b>
<b>Fund Balances (Deficits)</b>					
<b>Restricted</b>					
Capital Reserve	2,000,000				2,000,000
Maintenance Reserve	6,490,858				6,490,858
Maintenance Reserve-Designated for Subsequent Year's Expenditures	6,000,000				6,000,000
Emergency Reserve	1,000,000				1,000,000
Tuition Adjustment - Designated for Subsequent Year's Expenditures	3,900,499				3,900,499
Excess Surplus	6,013,102				6,013,102
Excess Surplus, Designated for Subsequent Years' Expenditures	10,239,761				10,239,761
Debt Service				\$ 1	1
<b>Committed</b>					
Year End Encumbrances	88,398				88,398
<b>Assigned</b>					
Year End Encumbrances	246,242				246,242
Designated for Subsequent Year's Expenditures	22,804,989				22,804,989
Unassigned	(33,671,357)	-	-	-	(33,671,357)
<b>Total Fund Balances</b>	<b>25,112,492</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>25,112,493</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 79,599,701</b>	<b>\$ 14,347,626</b>	<b>\$ 917,791</b>	<b>\$ 1</b>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$447,700,569 and the accumulated depreciation is \$164,619,723. 283,080,846

Amounts resulting from the refunding of debt are reported as deferred outflows of resources on the statement of net position and amortized over the life of the debt. 297,203

The District has financed capital assets through the issuance of long-term lease obligations. The accrued interest at year end is (51,229)

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

Obligations Under Lease Purchase (COPS)	(7,940,244)	
Compensated Absences	(7,311,916)	
		(15,252,160)

Net Position of Governmental Activities \$ 293,187,153

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

**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
<b>REVENUES</b>					
<b>Local Sources</b>					
Property Tax Levy	\$ 38,955,956			\$ 404,803	\$ 39,360,759
Tuition Charges	279,276				279,276
Interest Earnings	302,752				302,752
Miscellaneous	3,708,253	\$ 122,286	-	-	3,830,539
<b>Total - Local Sources</b>	<b>43,246,237</b>	<b>122,286</b>	<b>-</b>	<b>404,803</b>	<b>43,773,326</b>
State Sources	440,525,163	45,158,130	\$ 8,280,053	795,908	494,759,254
Federal Sources	1,173,196	31,187,482	-	-	32,360,678
<b>Total Revenues</b>	<b>484,944,596</b>	<b>76,467,898</b>	<b>8,280,053</b>	<b>1,200,711</b>	<b>570,893,258</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
<b>Instruction</b>					
Regular Instruction	202,954,158	51,281,604			254,235,762
Special Education Instruction	73,038,169	5,442,670			78,480,839
Other Instruction	36,761,853	1,214,246			37,976,099
School Sponsored Activities and Athletics	1,880,875				1,880,875
Community Services	650,757				650,757
<b>Support Services</b>					
Student and Instruction Related Services	72,251,631	13,804,387			86,056,018
General Administrative Services	6,288,965	107,662			6,396,627
School Administrative Services	21,046,104				21,046,104
Central and Other Support Services	11,016,084				11,016,084
Plant Operations and Maintenance	48,475,730				48,475,730
Pupil Transportation	14,233,122				14,233,122
<b>Debt Service</b>					
Principal				970,000	970,000
Interest and Other Charges				330,349	330,349
Capital Outlay	2,285,729	48,448	\$ 8,280,053		10,614,230
<b>Total Expenditures</b>	<b>490,883,177</b>	<b>71,899,017</b>	<b>8,280,053</b>	<b>1,300,349</b>	<b>572,362,596</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(5,938,581)</b>	<b>4,568,881</b>	<b>-</b>	<b>(99,638)</b>	<b>(1,469,338)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	6,503,881	1,935,000			8,438,881
Transfers Out	(1,935,000)	(6,503,881)			(8,438,881)
<b>Total Other Financing Sources and Uses</b>	<b>4,568,881</b>	<b>(4,568,881)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(1,369,700)</b>	<b>-</b>	<b>-</b>	<b>(99,638)</b>	<b>(1,469,338)</b>
Fund Balance, Beginning of Year	26,482,192	-	-	99,639	26,581,831
<b>Fund Balance, End of Year</b>	<b>\$ 25,112,492</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 25,112,493</b>

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

**PATERSON PUBLIC SCHOOLS**  
**ILLUSTRATIVE RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**WITH THE DISTRICT-WIDE STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Total net change in fund balances - governmental funds (Exhibit B-2) \$ (1,469,338)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement and allocated over their estimated useful lives as annual depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period.

Capital Outlays	\$ 10,614,230	
Depreciation Expense	<u>(14,449,614)</u>	
		(3,835,384)

The issuance of long term debt provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and other similar items when debt is first issue, whereas these amounts are deferred and amortized in the statement of activities.

Principal Repayment on Lease Purchase		970,000
Amortization of Original Issue Discount	(4,220)	
Amortization of Deferred Amount on Refunding	<u>(63,491)</u>	
		(67,711)

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

Decrease in Accrued Interest	6,659	
Increase in Compensated Absences	<u>(1,350,413)</u>	
		<u>(1,343,754)</u>

Change in net position of governmental activities (Exhibit A-2) \$ (5,746,187)

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**PROPRIETARY FUNDS**



**PATERSON PUBLIC SCHOOLS  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2013**

	<b>Business-Type Activities - Enterprise Funds</b>
	<b>Food Service</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 1,796,058
Intergovernmental Accounts Receivable	2,546,628
Inventory	198,879
<b>Total Current Assets</b>	<b>4,541,565</b>
<b>Capital Assets</b>	
Facility Improvements	1,352,656
Machinery and Equipment	2,471,417
Less Accumulated Depreciation	(3,449,428)
<b>Total Capital Assets</b>	<b>374,645</b>
<b>Total Assets</b>	<b>4,916,210</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable	758,729
Accrued Salaries and Wages	38,573
Due to Other Funds	483,087
<b>Total Current Liabilities</b>	<b>1,280,389</b>
<b>Total Liabilities</b>	<b>1,280,389</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Commodities Revenue	26,869
<b>Total Deferred Inflows of Resources</b>	<b>26,869</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>1,307,258</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	374,645
Unrestricted	3,234,307
<b>Total Net Position</b>	<b>\$ 3,608,952</b>

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

**PATERSON PUBLIC SCHOOLS  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<b>Business-Type Activities - Enterprise Fund</b>
	<b>Food Service</b>
<b>OPERATING REVENUES</b>	
Charges for services	
Daily Sales	\$ 225,804
Special Functions	7,035
Miscellaneous	16,223
	249,062
Total Operating Revenues	
<b>OPERATING EXPENSES</b>	
Cost of Sales	6,013,323
Salaries and Payroll Taxes	4,846,626
Employee Benefits	1,654,920
Repairs and Maintenance	125,628
Purchased Services	486,896
Other Expenses	34,921
Supplies and Materials	185,591
Depreciation	155,726
	13,503,631
Total Operating Expenses	
Operating Loss	(13,254,569)
<b>NONOPERATING REVENUES</b>	
State Sources	
State School Lunch Program	179,053
Federal Sources	
Fresh Fruit and Vegetable Program	73,060
School Breakfast Program	1,976,631
National School Lunch Program	9,880,387
After School Snack Program	291,152
Summer Food Program	732,764
	13,133,047
Total Nonoperating Revenues	
Change in Net Position	(121,522)
Net Position, Beginning of Year	3,730,474
Net Position, End of Year	\$ 3,608,952

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

**PATERSON PUBLIC SCHOOLS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Business-Type Activities - Enterprise Funds</u>
	<u>Food Service</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash Receipts from Customers	\$ 249,062
Cash Payments for Employees Salaries, Payroll Taxes and Benefits	(6,467,708)
Cash Payments to Suppliers for Goods and Services	(5,664,089)
	<hr/>
Net Cash Used For Operating Activities	(11,882,735)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Cash Payments to Other Funds	(931,678)
Cash Receipts from State and Federal Subsidy	12,028,733
	<hr/>
Net Cash Provided By Non-Capital Financing Activities	11,097,055
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Purchase of Capital Assets	(59,610)
	<hr/>
Net Cash Used for Capital and Related Financing Activities	(59,610)
	<hr/>
Net Decrease in Cash and Cash Equivalents	(845,290)
Cash and Cash Equivalents—Beginning of Year	2,641,348
	<hr/>
Cash and Cash Equivalents—End of Year	\$ 1,796,058
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</b>	
Operating Loss	\$ (13,254,569)
Adjustments to Reconcile Operating Loss to Net Cash Used For Operating Activities	
Depreciation	155,726
Non-Cash Federal Assistance - Food Distribution Program	766,094
Changes in Assets and Liabilities:	
(Increase) Decrease in Inventories	(107,867)
Increase (Decrease) in Accounts Payable	499,297
Increase (Decrease) in Accrued Salaries and Wages	33,838
Increase (Decrease) in Deferred Commodities Revenue	24,746
	<hr/>
Total Adjustments	1,371,834
Net Cash Used For Operating Activities	\$ (11,882,735)
	<hr/>
Non-Cash Investing, Capital and Financing Activities:	
Value Received - Food Distribution Program	\$ 790,840

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

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**FIDUCIARY FUNDS**



**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2013**

	Unemployment Compensation Trust Fund	Private-Purpose Scholarship Trust Fund	Agency Fund
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 4,859,262	\$ 42,914	\$ 2,758,566
Total Assets	<u>4,859,262</u>	<u>42,914</u>	<u>\$ 2,758,566</u>
<b>LIABILITIES</b>			
Intergovernmental Payable - State	168,501		
Payroll Deductions and Withholdings			\$ 2,481,023
Accrued Salaries and Wages			6,566
Summer Payment Plan Deposits			19,772
Payable To Student Groups			232,515
Due To Other Funds			18,690
Total Liabilities	<u>168,501</u>	<u>-</u>	<u>\$ 2,758,566</u>
<b>NET POSITION</b>			
Held In Trust For Unemployment Claims and Other Purposes	<u>\$ 4,690,761</u>	<u>\$ 42,914</u>	

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

**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Unemployment Compensation Trust Fund</u>	<u>Private Purpose Scholarship Trust Fund</u>
<b>ADDITIONS</b>		
Contributions		
Employer	\$ 1,500,000	
Employees	674,215	\$ 3,014
Private Donations		4,000
Investment Earnings		
Interest	1,559	19
Total Additions	<u>2,175,774</u>	<u>7,033</u>
<b>DEDUCTIONS</b>		
Unemployment Claims and Contributions	598,821	
Scholarship Awards		4,000
Total Deductions	<u>598,821</u>	<u>4,000</u>
Change in Net Position	1,576,953	3,033
Net Position, Beginning of Year	<u>3,113,808</u>	<u>39,881</u>
Net Position, End of Year	<u>\$ 4,690,761</u>	<u>\$ 42,914</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**



**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Paterson Public Schools Board of Education (the "Board" or the "District") is an instrumentality of the State of New Jersey, established to function as an education institution. The Board consists of nine elected officials. On August 7, 1991, pursuant to the order of the Department of Education, State of New Jersey, the Paterson Board of Education was dissolved and a state-operated school district was created (N.J.S.A. 18A:7A-34). A State Superintendent of Schools was appointed to assume all powers and duties of the former Board of Education members. The state-appointed Superintendent is responsible for the fiscal and administrative control of the District. Under existing statutes, the State District Superintendent's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property. Effective July 13, 1995, an elected Board of Trustees was restored with the ability to vote on certain school matters. On September 26, 2005, the New Jersey Quality Single Accountability Continuum (NJQSAC) was enacted which repealed the section of the statute that gave voting authority to the Board. As a result, the Board of Education operates in an advisory capacity only.

The State District Superintendent also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls.

The School Board operates as a State Operated School District in accordance with NJSA 18A:7A-34. Under this statute, school bonds, loans, etc. are authorized by the Capital Projects Control Board as proposed by the State District Superintendent. The School Board is also responsible for the certification to the State District Superintendent and Commissioner of Education of the necessity for the Capital Project. The debt issued under the above statutes is funded by the New Jersey Schools Development Authority and is included in the State of New Jersey Annual Budget. Prior to the State takeover, the District operated as a Type I district (NJSA 18A:24-11) whereby the governing body of the City of Paterson ("City") authorized and issued school bonds.

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

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

**B. New Accounting Standards**

During fiscal year 2013, the District adopted the following GASB statements:

- GASB 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The objective of this statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. New Accounting Standards (Continued)**

- GASB 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The objective of this Statement is to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effect on a government's net position. It alleviates uncertainty about reporting those financial statement elements by providing guidance where none previously existed.
- GASB 65, *Items Previously Reported as Assets and Liabilities*, although not required to be implemented until next year, the District elected to apply the statement to the current year financial statements. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

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

- GASB 66, *Technical Corrections – 2012, an Amendment of GASB Statements 10 and 62*, will be effective beginning with the fiscal year ending June 30, 2014. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
- GASB 67, *Financial Reporting for Pension Plans, an Amendment of GASB 25*, will be effective beginning with the fiscal year ending June 30, 2014. The objective of this Statement is to improve financial reporting by state and local governmental pension plans. 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. This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans* and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements that meet certain criteria. The District does not expect this Statement to impact its financial statements.
- GASB 68, *Accounting and Financial Reporting for Pensions*, will be effective beginning with the year ending June 30, 2015. The 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 replaces the requirements 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 District does not expect this Statement to impact its financial statements.

**C. Basis of Presentation - Financial Statements**

The basic financial statements include both district-wide financial statements (based on the District as a whole) and fund financial statements (based on specific District activities or objectives). Both the district-wide and fund financial statements categorize activities as either governmental activities or business-type activities. While separate district-wide and fund financial statements are presented, they are interrelated. In the district-wide financial statements, the governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the District's enterprise fund.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Presentation - Financial Statements (Continued)**

**District-Wide Financial Statements**

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or other governmental entities, including other school districts, who purchase, use, or directly benefit from goods or services provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Property taxes, unrestricted state aid, federal and state grants for school-based budgeting and other items not properly included among program revenues are reported instead as general revenues.

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

**Fund Financial Statements**

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

The District reports the following major governmental funds:

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

The *special revenue fund* accounts for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes. This fund accounts for federal, state and local financial programs, with the exception of grants for major capital projects and the child nutrition programs.

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

The *debt service fund* accounts for the accumulation of resources for and the payment of principal and interest on long-term general obligation debt of governmental funds.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Presentation - Financial Statements (Continued)**

**Fund Financial Statements (continued)**

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

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

Additionally, the government reports the following fund type:

The *fiduciary trust fund* is used to account for resources legally held in trust for the state unemployment insurance claims, for private donations for scholarship awards, payroll related activities and student related activities which are supported and controlled by student organizations and clubs. All resources of the fund, including any earnings on invested resources, may be used to support the intended purpose. There is no requirement that any portion of these resources be preserved as capital.

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

**D. Measurement Focus and Basis of Accounting**

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

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements with the exception of the agency fund which does not have a measurement focus. All assets, all liabilities and all deferred outflows/inflows of resources associated with these operations (with the exception of the fiduciary funds) are included on the Statement of Net Position. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e. when they are both measurable and available). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Board considers revenues to be available if they are collected within 60 days after year-end. Expenditures are recorded when a liability is incurred, as under accrual basis of accounting, with the exception of debt service expenditures as well as expenditures related to compensated absences and claims and judgments which are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Measurement Focus and Basis of Accounting (Continued)**

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the district-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Board has elected not to follow private-sector guidance issued subsequent to December 1, 1989.

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

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

***1. Cash, Cash Equivalents and Investments***

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

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

***2. Receivables***

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

***3. Inventories***

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

Food Service Fund inventories, exclusive of the federal commodities, are valued at cost, using the first-in first-out (FIFO) method and consist of food and expendable supplies. The cost of such inventories is recorded as expenses when consumed rather than when purchased. The United States Department of Agriculture (USDA) commodity portion of the Food Service Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities at year-end is reported as deferred commodities revenue.

PATERSON PUBLIC SCHOOLS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

4. *Capital Assets*

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

<u>Assets</u>	<u>Years</u>
Buildings	40
Building and Facility Improvements	15
Vehicles	10
Office Equipment and Furniture	5-10
Computer Equipment	5

5. *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the *deferred charge on refunding of debt* which results from the loss on a debt refunding reported in the district-wide statement of net position. A deferred charge on debt refunding of debt results from the loss on the transaction when the debt's reacquisition price is greater than the carrying value of the refunded debt. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under the accrual basis of accounting that qualifies for reporting in this category. It is the *deferred commodities revenue*, reported in both the district-wide and the proprietary funds statements of net position. The deferred commodities revenue represents the estimated market value of the donated and unused Federal commodities at year end. This amount is deferred and recognized as an inflow of resources in the period the commodities are consumed.

PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

*6. Compensated Absences*

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

*7. Long-Term Obligations*

In the district-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Gains resulting from debt refundings are classified as deferred inflows of resources and losses are reported as deferred outflows or resources. Debt premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Gains and losses resulting from debt refundings are also deferred and amortized over the life of the refunded debt or new debt whichever is less using the effective interest method. Long-term debt payable is reported net of the applicable debt premium or discount. Debt issuance costs (other than for prepaid insurance) are treated as an expense.

In the fund financial statements, governmental fund types recognize debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

*8. Net Position/Fund Balance*

District-Wide Statements

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

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

PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Governmental Fund Statements

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

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

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

**Maintenance Reserve** – This restriction was created by the Board in accordance with NJAC 6A:23A-14.2 to accumulate funds for the required maintenance of school facilities in accordance with the EFCA (NJSA 18A:7G-9) for a thorough and efficient education.

**Maintenance Reserve – Designated for Subsequent Year's Expenditures** – This restriction was created by the Board in accordance with NJAC 6A:23A-14.2 to accumulate funds for the required maintenance of school facilities in accordance with EFCA (NJSA 18A:76-9) for a thorough and efficient education that was appropriated in the 2013/14 original budget certified for taxes.

**Emergency Reserve** – This restriction was created in accordance with NJAC 6A:23A-14.4(A)1 to accumulate funds in accordance with State statute to finance unanticipated general fund expenditures required for a thorough and efficient education.

**Tuition Adjustment – Designated for Subsequent Year's Expenditures** – This restriction was created in accordance with NJAC 6A:23A-17.1(F)8 to represent foreseeable future tuition adjustments for the 2011/2012 contract year that is appropriated in the 2013/2014 original budget certified for taxes.

**Excess Surplus** – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2013 audited excess surplus that is required to be appropriated in the 2014/2015 original budget certified for taxes.

**Excess Surplus – Designated for Subsequent Year's Expenditures** – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2012 audited excess surplus that was appropriated in the 2013/2014 original budget certified for taxes.

**Debt Service** – Represents fund balance restricted specifically for the repayment of long-term debt principal and interest in the Debt Service Fund.

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

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

PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental Fund Statements (Continued)

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

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2013/2014 District budget certified for taxes.

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

*9. Reclassifications*

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

F. Revenues and Expenditures/Expenses

*1. Program Revenues*

Amounts reported as program revenues in the district-wide statement of activities include 1) charges to customers or applicants for goods or services, provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all property taxes, unrestricted state aid, federal and state grants for school-based budgeting, investment earnings and miscellaneous revenues.

*2. Property Taxes*

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

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Revenues and Expenditures/Expenses (Continued)**

**3. *Tuition Revenues and Expenditures***

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

*Tuition Expenditures* - Tuition charges for the fiscal years 2011-2012 and 2012-2013 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

**4. *Proprietary Funds, Operating and Non-Operating Revenues and Expenses***

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

**NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

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

The annual budget is reviewed by the Board and approved by the State District Superintendent in the spring of the preceding year for the general, special revenue and debt service funds. The District is not required to adopt an annual budget for the capital projects fund. The budget is submitted to the State Commissioner of Education and County Superintendent for their review and final approval. Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the State District Superintendent as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The District approved several budget transfers during 2012/2013. During 2012/2013 the District increased the original budget by \$13,833,249. The increase was funded by the appropriation of restricted fund balance, additional restricted local revenue, grant awards and the reappropriation of prior year general fund encumbrances

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**A. Budgetary Information (Continued)**

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States of America, with the exception of the legally mandated revenue recognition of certain state aid payments for budgetary purposes only and the treatment of encumbrances in the special revenue fund as described in the Notes to Required Supplementary Information (RSI). Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year end.

Encumbrance accounting is employed in the governmental funds. Under encumbrance accounting, purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances in governmental funds other than the special revenue fund are reported as committed and/or assigned fund balances at fiscal year end as they do not constitute expenditures or liabilities but rather commitments related to unperformed contracts for goods and services which are reappropriated and honored during the subsequent fiscal year.

**B. Excess Expenditures Over Appropriations**

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund			
Undistributed Expenditures			
Unallocated Benefits			
Workmen's Compensation	\$2,267,000	\$3,062,826	\$795,826

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

**C. Deficit Fund Equity**

The District has an unassigned (deficit) fund balance of \$33,671,357 in the General Fund as of June 30, 2013 as reported in the fund financial statements (modified accrual basis). NJSA 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record these delayed state aid payments as revenue, for budget purposes only, in the current school budget year. The statute provides legal authority for school districts to recognize this revenue in the current budget year. GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", requires that intergovernmental transactions (revenue, expenditure, asset, liability) should be recognized in symmetry (i.e., if one government recognizes an asset, the other government recognizes a liability). Since the State of New Jersey is recording certain 2012/2013 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund balance deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$33,672,433 in the General Fund is less than the delayed state aid payments.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**D. Capital Reserve**

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

Funds placed in the capital reserve are restricted to capital projects in the district's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the Department, a district may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year end of any unanticipated revenue or unexpended line-item appropriation amounts or both. A district may also appropriate additional amounts when the express approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to N.J.S.A. 19:60-2. Pursuant to N.J.A.C. 6:23A-14.1(g), the balance in the reserve cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the fiscal year ended June 30, 2013 is as follows:

Balance, July 1, 2012	<u>\$ 2,000,000</u>
Balance, June 30, 2013	<u>\$ 2,000,000</u>

**E. Calculation of Excess Surplus**

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to restrict General Fund fund balance in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2013 is \$16,252,863. Of this amount, \$10,239,761 was designated and appropriated in the 2013/2014 original budget certified for taxes and the remaining amount of \$6,013,102 will be appropriated in the 2014/2015 original budget certified for taxes.

**NOTE 3 DETAILED NOTES ON ALL FUNDS**

**A. Cash Deposits and Investments**

**Cash Deposits**

The District's deposits are insured through either the Federal Deposit Insurance Corporation (FDIC), Securities Investor Protection Corporation (SIPC) or New Jersey's Governmental Unit Deposit Protection Act (GUDPA). The District is required to deposit their funds in a depository which is protecting such funds pursuant to GUDPA. The New Jersey Governmental Unit Deposit Protection Act requires all banks doing business in the State of New Jersey to pledge collateral equal to at least 5% of the average amount of its public deposits and 100% of the average amount of its public funds in excess of the lesser of 75% of its capital funds or \$200 million for all deposits not covered by the FDIC.

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**A. Cash Deposits and Investments (Continued)**

**Cash Deposits (Continued)**

Bank balances for interest bearing accounts are insured up to \$250,000 in the aggregate by the FDIC for each bank. Under the Dodd-Frank Wall Street Reform and Consumer Protection Act, temporary unlimited deposit insurance coverage was provided for non-interest bearing accounts from December 31, 2010 through December 31, 2012. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2013, the book value of the District's deposits were \$91,191,205 and bank and brokerage firm balances of the District's deposits amounted to \$111,237,063. The District's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" are categorized as:

**Depository Account**

Insured	\$ 110,972,910
Uninsured and Collateralized	<u>264,153</u>
	<u>\$ 111,237,063</u>

**Custodial Credit Risk – Deposits** – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District does not have a policy for custodial credit risk. As of June 30, 2013 the District's bank balance of \$264,153 was exposed to custodial credit risk as follows:

**Depository Account**

Uninsured and Collateralized:

Collateral held by pledging financial institution's trust department but not in the District's name	<u>\$ 264,153</u>
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**Investments**

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

As of June 30, 2013, the Board had no outstanding investments.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**B. Receivables**

Receivables as of June 30, 2013 for the district's individual major funds, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>Total</u>
Receivables:					
Intergovernmental					
Local			\$ 175,282		\$ 175,282
State	\$ 1,612,576	\$ 150,846	491,600	\$ 38,760	2,293,782
Federal	33,195	\$ 8,540,046		2,507,868	11,081,109
Accounts	<u>1,232,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,232,945</u>
Gross Receivables	2,878,716	8,690,892	666,882	2,546,628	14,783,118
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 2,878,716</u>	<u>\$ 8,690,892</u>	<u>\$ 666,882</u>	<u>\$ 2,546,628</u>	<u>\$ 14,783,118</u>

**C. Unearned Revenue**

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

	<u>Total</u>
General Fund	
Unencumbered Restricted Formula Aid	\$ 21,298
Unencumbered Insurance Proceeds	385,845
Special Revenue Fund	
Unencumbered Grant Draw Downs	9,020,811
Grant Draw Downs Reserved for Encumbrances	644,825
Capital Projects Fund	
Unrealized School Facility Grants	453,183
Unrealized City Contribution	<u>226,723</u>
Total Unearned Revenue for Governmental Funds	<u>\$ 10,752,685</u>

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**D. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2013 was as follows:

	Balance, July 1, 2012	Increases	Decreases	Balance, June 30, 2013
<b>Governmental Activities:</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 9,006,387			\$ 9,006,387
Construction in Progress	27,817,556	\$ 8,280,053	\$ (2,907,386)	33,190,223
<b>Total Capital Assets, Not Being Depreciated</b>	<b>36,823,943</b>	<b>8,280,053</b>	<b>(2,907,386)</b>	<b>42,196,610</b>
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	379,455,632	4,370,984		383,826,616
Machinery and Equipment	20,806,764	870,579	-	21,677,343
<b>Total Capital Assets Being Depreciated</b>	<b>400,262,396</b>	<b>5,241,563</b>	<b>-</b>	<b>405,503,959</b>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(138,233,383)	(13,463,290)		(151,696,673)
Machinery and Equipment	(11,936,726)	(986,324)	-	(12,923,050)
<b>Total Accumulated Depreciation</b>	<b>(150,170,109)</b>	<b>(14,449,614)</b>	<b>-</b>	<b>(164,619,723)</b>
<b>Total Capital Assets, Being Depreciated, Net</b>	<b>250,092,287</b>	<b>(9,208,051)</b>	<b>-</b>	<b>240,884,236</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 286,916,230</b>	<b>\$ (927,998)</b>	<b>\$ (2,907,386)</b>	<b>\$ 283,080,846</b>
<b>Business-Type Activities:</b>				
Capital Assets, Being Depreciated:				
Facilities Improvements	\$ 1,352,656			\$ 1,352,656
Machinery and Equipment	2,411,807	\$ 59,610	-	2,471,417
<b>Total Capital Assets Being Depreciated</b>	<b>3,764,463</b>	<b>59,610</b>	<b>-</b>	<b>3,824,073</b>
Less Accumulated Depreciation for:				
Facilities Improvements	(1,352,656)			(1,352,656)
Machinery and Equipment	(1,941,046)	(155,726)	-	(2,096,772)
<b>Total Accumulated Depreciation</b>	<b>(3,293,702)</b>	<b>(155,726)</b>	<b>-</b>	<b>(3,449,428)</b>
<b>Total Capital Assets, Being Depreciated, Net</b>	<b>470,761</b>	<b>(96,116)</b>	<b>-</b>	<b>374,645</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$ 470,761</b>	<b>\$ (96,116)</b>	<b>\$ -</b>	<b>\$ 374,645</b>

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**D. Capital Assets (Continued)**

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

**Governmental Activities:**

<b>Instruction</b>	
Regular	\$ 1,548,053
Special	90,424
Other Instruction	327,610
School-Sponsored/Other Instructional	<u>52,779</u>
<b>Total Instruction</b>	<u>2,018,866</u>
<b>Support Services</b>	
Student Support Services	2,274,962
General Administration	370,573
School Administration	473,587
Operations and Maintenance of Plant	8,533,831
Student Transportation	24,078
Central Services	<u>753,717</u>
<b>Total Support Services</b>	<u>12,430,748</u>
<b>Total Governmental Funds</b>	<u>14,449,614</u>
<b>Total Depreciation Expense - Governmental Activities</b>	<u>\$ 14,449,614</u>
<b>Business-Type Activities:</b>	
Food Service Fund	<u>\$ 155,726</u>

**Construction and Other Significant Commitments**

The District has the following active construction projects as of June 30, 2013:

<u>Project</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
School #21 Courtyard Storm Drain	<u>\$ 46,780</u>	<u>\$ 423,300</u>

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**E. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of June 30, 2013, is as follows:

**Due to/from Other Funds**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$ 167,680
General Fund	Capital Projects Fund	224,767
General Fund	Food Service Fund	483,087
General Fund	Payroll Agency Fund	<u>18,690</u>
 Total		 <u>\$ 894,224</u>

The above balances are the result of receipts deposited in one fund which are due to another fund and expenditures paid by one fund on behalf of another fund.

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

**Interfund Transfers**

	<u>Transfer In:</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Transfer Out:			
General Fund		\$ 1,935,000	\$ 1,935,000
Special Revenue Fund	\$ 6,503,881	<u>-</u>	<u>6,503,881</u>
 Total Transfers Out	 <u>\$ 6,503,881</u>	 <u>\$ 1,935,000</u>	 <u>\$ 8,438,881</u>

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

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**F. Leases**

**Operating Leases**

The District has entered into the following operating leases in connection with the rental of buildings:

	<u>Lease Term</u>	<u>2012/13 Lease Payments</u>
William Scotsman (PS #3 Trailers)	6/30/2013	\$ 24,600
Pella Realty - 137 Ellison Street - Pre-Collegiate	8/31/2012	73,181
St. Bonaventure - PS 29	6/30/2018	295,660
YMCA	6/30/2013	18,176
Straight Street and Sixteenth Avenue - Alexander Hamilton	9/30/2017	817,509
Straight Street and Sixteenth Avenue - Real Estate Taxes	9/30/2017	103,300
Paterson Mall Shopping Center - 175 Main Street - The Mall	1/31/2014	425,688
Spectrachem - Sheridan Avenue	7/31/2015	356,756
265 21st Avenue - Boys and Girls Club - License Agreement	6/30/2013	78,516
Paterson Commons School Assoc. - 47 State Street - Boris Kroll	2/28/2014	374,591
Paterson Commons School Assoc. - 47 State St. - Boris Kroll - Parkin	2/28/2014	10,560
RB Paterson - 90 Delaware Avenue	12/31/2024	1,200,000
RB Paterson - 90 Delaware Avenue - Real Estate Taxes	12/31/2024	375,862
SDA - Don Bosco	Month to Month	1
Roman Catholic - Stl Mary's - 95 Sherman Avenue	12/31/2013	422,609
St. Therese - 764 14th Street	6/30/2015	248,794
City of Paterson Parking	6/30/2013	399,360
		<u>\$ 5,225,163</u>

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**F. Leases (Continued)**

**Lease Purchase Agreements**

The District has entered into a lease purchase agreement and issued certificates of participation (“COPS”) dated November 1, 1999 for various energy savings improvements which were refunded on December 20, 2007 as follows:

<u>Series</u>	<u>Date of Issuance</u>	<u>Certificates Issued</u>	<u>Interest Rate</u>	<u>Lessor</u>	<u>Agent</u>
Refunding Issue	12/20/2007	\$11,070,000	3.25%-4.00%	AGI Leasing	US Bank

There are no unexpended proceeds from the sale of the certificates remaining on deposit with the respective agents.

The lease purchase agreement reserve requirement states that reserve deposits equal to fifty percent of the maximum periodic debt service are to be applied against the final principal payment upon maturity of the obligations. The District has purchased bond insurance in the amount of \$652,900 to meet the reserve requirement to maturity on November 1, 2019.

The maturity schedule of the remaining lease payments for principal and interest is as follows:

**Governmental Activities:**

<u>Fiscal Year Ended June 30.</u>	<u>Certificates of Participation</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2014	\$ 1,005,000	\$ 295,788	\$ 1,300,788
2015	1,045,000	257,300	1,302,300
2016	1,085,000	214,700	1,299,700
2017	1,135,000	170,300	1,305,300
2018	1,180,000	124,000	1,304,000
2019-2021	<u>2,510,000</u>	<u>101,400</u>	<u>2,611,400</u>
	<u>\$ 7,960,000</u>	<u>\$ 1,163,488</u>	<u>\$ 9,123,488</u>

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)**

**G. Long-Term Debt**

**Intergovernmental Loan Payable**

The City of Paterson, on behalf of the District, has entered into loan agreements with the New Jersey Economic Development Agency to provide funds for remodeling projects. The City also pays the related debt service as part of the City budget. The debt service on such loans is included as part of the school tax rate. The outstanding school loans on the City's financial statements as of June 30, 2013 are as follows:

\$4,965,057, 1993 Loan due in a Semi-annual installment of \$346,260 on July 15, 2013 interest at 5.288%	\$346,260
\$4,965,056, 1993 Loan due in a Semi-annual installment of \$258,544 on July 15, 2013 interest at 1.15%	<u>258,544</u>
Grand Total (Type I School Debt)	<u>\$604,804</u>

The Board's schedule of principal and interest for long-term debt issued and outstanding is as follows:

**Statutory Borrowing Power**

The District's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2013 was as follows:

6% of Equalized Valuation Basis (Municipal)	\$ 464,892,787
Less: Net Debt (Type I School Debt)	<u>604,804</u>
Remaining Borrowing Power	<u>\$ 464,287,983</u>

**Changes in Long-Term Liabilities**

Long-term liability activity for the fiscal year ended June 30, 2013, was as follows:

	Balance, <u>July 1, 2012</u>	<u>Additions</u>	<u>Reductions</u>	Balance, <u>June 30, 2013</u>	Due Within <u>One Year</u>
<b>Governmental Activities:</b>					
Lease-Purchase Agreement ("COPS")	\$ 8,930,000		\$ (970,000)	\$ 7,960,000	\$ 1,005,000
Less: Discount	(23,976)	-	4,220	(19,756)	-
Total Lease - Purchase Agreements (Net)	8,906,024	-	(965,780)	7,940,244	1,005,000
Compensated absences	5,961,503	\$ 2,122,520	(772,107)	7,311,916	1,406,850
Governmental Activity Long-Term Liabilities	<u>\$ 14,867,527</u>	<u>\$ 2,122,520</u>	<u>\$ (1,737,887)</u>	<u>\$ 15,252,160</u>	<u>\$ 2,411,850</u>

For the governmental activities, the liabilities for compensated absences are generally liquidated by the general fund.

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 4 OTHER INFORMATION**

**A. Risk Management**

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

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$350,000 for any one accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement with Employees Reinsurance Corporation. 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 (IBNR) at June 30, 2013, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$4,208,650 reported at June 30, 2013 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the balances of claims liabilities for the worker's compensation plan for the fiscal years ended June 30, 2013 and 2012 are as follows:

<b>Governmental Activities:</b>	<u>Fiscal Year Ended</u>	
	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Unpaid Claims, Beginning of Year	\$ 2,724,810	\$ 3,285,755
Incurred Claims (Including IBNR)	3,180,855	685,066
Claim Payments	<u>(1,697,015)</u>	<u>(1,246,011)</u>
Unpaid Claims, End of Year	<u>\$ 4,208,650</u>	<u>\$ 2,724,810</u>

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

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 4 OTHER INFORMATION (Continued)**

**A. Risk Management (Continued)**

The District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. The following is a summary of District contributions, employee contributions, reimbursements to the State for benefits paid and the ending balance of the District's fiduciary trust fund for the current and previous two years:

<u>Fiscal Year Ended</u> <u>June 30,</u>	<u>District</u> <u>Contributions</u>	<u>Employee</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2013	\$ 1,500,000	\$ 674,215	\$ 598,821	\$ 4,690,761
2012	3,000,000	628,785	1,541,711	3,113,808
2011	4,300,000	573,626	5,080,937	1,025,721

**B. Contingent Liabilities**

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

**Federal and State Awards** – The District participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of June 30, 2013, significant amounts of grant expenditures have not been audited by the various grantor agencies but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

**C. Federal Arbitrage Regulations**

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2013, the District had no estimated arbitrage earnings due to the IRS.

**D. Employee Retirement Systems and Pension Plans**

The State of New Jersey sponsors and administers the following contributory defined benefit public employee retirement systems (retirement systems) covering substantially all eligible Board employees:

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 4 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

**Public Employees' Retirement System (PERS)** – 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 district, or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for post-retirement health care coverage.

**Teachers' Pension and Annuity Fund (TPAF)** – 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 certified teachers or professional staff of the public school systems in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for post-retirement health care coverage.

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

**Defined Contribution Retirement Program (DCRP)** – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected and certain appointed officials, effective July 1, 2007. Membership is mandatory for such individuals with vesting occurring after one (1) year of membership.

**Other Pension Funds**

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

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems and are considered in the annual actuarial calculation of the required State contribution for the system.

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

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

**Basis of Accounting**

The financial statements of the retirement systems are prepared on the accrual basis of accounting. Employer contributions are recognized when payable to the retirement systems. Benefits or refunds are recognized when due and payable in accordance with the terms of the retirement systems.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 4 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

**Significant Legislation**

P.L. 2011, c.78, effective June 28, 2011, made various changes to the manner in which TPAF and PERS operate and to the benefit provisions of those systems.

The legislation's provisions impacting employee pension and health benefits include:

- For new members of TPAF and PERS hired on or after June 28, 2011 (Tier 5 members), the years of creditable service needed for early retirement benefits increased from 25 to 30 years and the early retirement age increased from 55 to 65.
- The eligibility age to qualify for a service retirement in the TPAF and PERS increased from age 62 to 65 for Tier 5 members.
- The annual benefit under special retirement for new PERS members enrolled after June 28, 2011 (Tier 3 members) decreased from 65 percent of final compensation to 60 percent of final compensation after 25 years of service and from 70 percent of final compensation to 65 percent of final compensation after 30 or more years of service.
- It increased the TPAF and PERS active member rates from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years for members hired or reappointed on or after June 28, 2011. For Fiscal Year 2012, the member contribution rates increased in October 2011. The phase-in of the additional incremental member contributions for TPAF and PERS members takes place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries was suspended. COLA increases may be reactivated at a future date as permitted by this law.
- It changed the method for amortizing the pension system's unfunded accrued liability (from a level percent of pay method to a level dollar of pay method).

**Investment Valuation**

Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Mortgages are valued on the basis of future principal and interest payments, and are discounted at prevailing interest rates for similar instruments. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market are reported at estimated fair values.

The State of New Jersey, Department of the Treasury, Division of Investment, issues publicly available financial reports that include the financial statements of the State of New Jersey Cash Management Fund, Common Pension Fund A, Common Pension Fund B, Common Pension Fund D and Common Pension Fund E. The financial reports may be obtained in writing to the State of New Jersey, Department of the Treasury, Division of Investment, P.O. Box 290, Trenton, New Jersey 08625-0290.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 4 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

**Funding Status and Funding Progress**

As of July 1, 2011, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 67.5 percent with an unfunded actuarial accrued liability of \$41.7 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 60.8 percent and \$30.1 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 77.5 percent and \$11.6 billion.

The funded status and funding progress of the retirement systems is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the retirement systems in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at that point in time. The projection of benefits for financing reporting purposes does not explicitly incorporate the potential effects of legal or contractual limitations on the pattern of cost sharing between the employer and members in the future.

**Actuarial Methods and Assumptions**

In the July 1, 2011 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) a revised investment rate of return for all retirement systems from 8.25 percent to 7.95 percent and (b) revised projected salary increases of 4.52 percent for the PERS and 3.90 percent for TPAF.

**Employer and Employee Pension Contributions**

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contributions by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 6.5% for PERS, 6.5% for TPAF and 5.50% for DCRP of the employee's annual compensation.

**Annual Pension Costs (APC)**

Per the requirements of GASB Statement No. 27 for the year ended June 30, 2013 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 4 OTHER INFORMATION (Continued)**

**D. Employee Retirement Systems and Pension Plans (Continued)**

**Annual Pension Costs (APC) (Continued)**

During the years ended June 30, 2013, 2012 and 2011 the District was required to contribute for PERS and DCRP and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Fiscal Year Ended <u>June 30,</u>	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2013	\$ 5,851,140	\$ 12,286,321	\$ 4,154
2012	5,748,688	6,666,892	None
2011	5,139,921	619,510	None

The State contributed \$12,286,321 and \$6,666,892 during 2012/2013 and 2011/2012, respectively for TPAF normal cost pension, accrued liability and the NCGI premium. For fiscal year 2010/2011, the State did not contribute to the TPAF for normal cost and accrued liability; however, the State contributed \$619,510 for the NCGI premium only.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the District \$13,383,280 during the year ended June 30, 2013 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount, along with the on-behalf TPAF pension contribution, has been included in the district-wide financial statements and the fund financial statements as a revenue and expenditure in accordance with GASB No. 24.

**E. Post-Retirement Medical Benefits**

The State of New Jersey sponsors and administers the post-retirement health benefit program plans for school districts. The Plans are cost sharing multiple employer defined benefit plans.

As a result of implementing Governmental Accounting Standards Board (GASB) Statement No. 43, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* (OPEB), effective for Fiscal Year 2007, the State Health Benefits Program (SHBP), and the Prescription Drug Program (PDP), and Post-Retirement Medical (PRM) of the PERS and TPAF are combined and reported as Pension and Other employee Benefit Trust Funds in the State's Comprehensive Annual Financial Report (CAFR). Specifically, SHBP-State, PDP-State, and the PRM of the PERS are combined and reported as a Health Benefits Program Fund – State classified as a single employer plan. The SHBP-Local, PDP-Local, and the PRM of the TPAF are combined and reported as Health Benefits Program Fund –Local Government classified as a cost-sharing multiple-employer plan in the State's CAFR. The post-retirement benefit programs had a total of 566 state and local participating employers and contributing entities for Fiscal Year 2012.

The State of New Jersey sponsors and administers the following health benefit programs covering certain state and local government employees, including those Board employees and retirees eligible for coverage.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 4 OTHER INFORMATION (Continued)**

**E. Post-Retirement Medical Benefits (Continued)**

**Health Benefits Program Fund (HBPF) – Local Education (including Prescription Drug Program Fund) –** The State of New Jersey provides free coverage to members of the Teachers' Pension and Annuity Fund who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provisions of P.L. 1992, c.126, the State also provides free coverage to members of the Public Employees' Retirement System and Alternate Benefits Program who retire from a board of education or county college with 25 years of service or on a disability retirement if the member's employer does not provide this coverage. Certain local participating employers also provide post-retirement medical coverage to their employees. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare parts A and B by paying the cost of the insurance for themselves and their covered dependents. Also, education employees are eligible for the PDP coverage after 60 days of employment.

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

**Basis of Accounting**

The financial statements of the health benefit programs are prepared on the accrual basis of accounting. Employer contributions are recognized when payable to the health benefit programs. Benefits or refunds are recognized when due and payable in accordance with the terms of the health benefit programs.

**Significant Legislation**

P.L. 2011, c.78, effective October 2011, sets new employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to this new legislation's effective date with a minimum contribution required to be at least 1.5% of salary.

**Investment Valuation**

Investments are reported at fair value. Investments that do not have an established market are reported at estimated fair values.

**Funded Status and Funding Progress**

As of July 1, 2011, the most recent actuarial valuation date, the State had a \$48.9 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$18.0 billion for state active and retired members and \$30.9 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

The funded status and funding progress of the OPEB is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events in the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 4 OTHER INFORMATION (Continued)**

**E. Post-Retirement Medical Benefits (Continued)**

**Funded Status and Funding Progress (Continued)**

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the OPEB in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at the point in time. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

**Actuarial Methods and Assumptions**

In the July 1, 2011, actuarial valuation, the projected unit credit was used as the actuarial cost method. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

**Post-Retirement Medical Benefits Contributions**

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2012, there were 97,661, retirees receiving post-retirement medical benefits and the State contributed \$958.9 million on their behalf. The cost of these benefits is funded through contributions by the State and in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits 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 free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education with 25 years of service. The State paid \$146.6 million toward Chapter 126 benefits for 16,618 eligible retired members in Fiscal Year 2012.

The State sets the contribution rate based on a pay as you go basis and not on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the years ended June 30, 2013, 2012 and 2011 were \$13,892,726, \$13,402,192 and \$13,158,412, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 4 OTHER INFORMATION (Continued)**

**F. Hurricane Sandy**

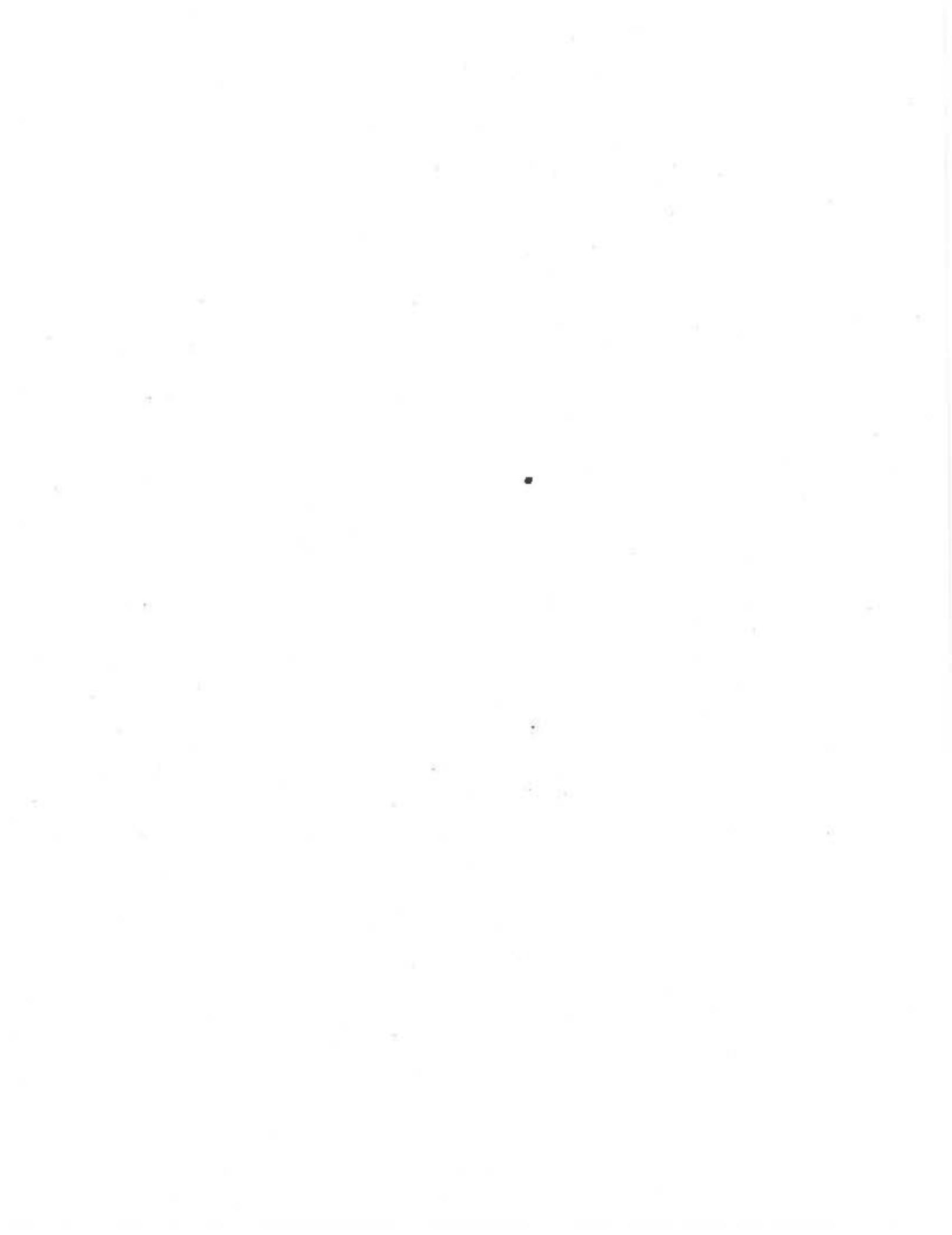
On October 29, 2012 Hurricane Sandy, the largest Atlantic hurricane on record made landfall in New Jersey and resulted in severe damage in numerous communities and a federal disaster was declared throughout the State. The District has incurred significant costs in the clean up and recovery from this federal disaster. The Federal Emergency Management Agency ("FEMA") provides emergency grant assistance (voluntary nonexchange transaction) to help government's cope with losses. Although the District has applied for reimbursement from FEMA, the total amount to be received in conjunction with this event is not considered to be measurable with sufficient reliability and therefore has not been recognized in the financial statements as of June 30, 2013.

**NOTE 5 RESTATEMENT**

On July 1, 2012, the Paterson Public School District implemented GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position" and GASB Statement No. 65, "Items Previously Reported in Assets and Liabilities". The Paterson Public School District has determined that the effect of implementing these accounting changes on the financial statements previously reported as of and for the year ended June 30, 2012 was to eliminate in the District-wide statement of net position the deferred charge related to debt issuance costs in the amount of \$150,186 with a corresponding reduction in the net investment in capital assets component of net position. The result of this restatement is to reduce total net position of Governmental Activities at June 30, 2012 from \$299,083,526 as originally reported to \$298,933,340 as adjusted for the effects of the change in accounting principle.

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## **BUDGETARY COMPARISONS**



**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>REVENUES:</b>					
<b>Local Sources:</b>					
Local Tax Levy	\$ 38,955,956		\$ 38,955,956	\$ 38,955,956	
Tuition	50,000		50,000	279,276	\$ 229,276
Miscellaneous, Including Interest	2,866,354	\$ 293,623	3,159,977	4,011,005	851,028
<b>Total - Local Sources</b>	<b>41,872,310</b>	<b>293,623</b>	<b>42,165,933</b>	<b>43,246,237</b>	<b>1,080,304</b>
<b>State Sources:</b>					
Special Education Aid	15,601,179		15,601,179	15,601,179	
Extraordinary Aid	3,362,844		3,362,844	5,575,489	2,212,645
Categorical Security Aid	11,394,586		11,394,586	11,394,586	
Equalization Aid	367,838,655		367,838,655	367,838,655	
Transportation Aid	3,146,497		3,146,497	3,146,497	
Nonpublic Transportation Reimbursement				55,711	55,711
Internal Audit Reimbursement				222,602	222,602
Governmental Employee Interchange Act				143,082	143,082
On Behalf TPAF Pension Contributions (Non-Budgeted)				12,286,321	12,286,321
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)				13,892,726	13,892,726
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)				13,383,280	13,383,280
<b>Total State Sources</b>	<b>401,343,761</b>	<b>-</b>	<b>401,343,761</b>	<b>443,540,128</b>	<b>42,196,367</b>
<b>Federal Sources:</b>					
Special Education Medicare Inocative Program	736,736		736,736	1,140,001	403,265
Education Jobs Fund	-	33,195	33,195	33,195	-
<b>Total - Federal Sources</b>	<b>736,736</b>	<b>33,195</b>	<b>769,931</b>	<b>1,173,196</b>	<b>403,265</b>
<b>Total Revenues</b>	<b>443,952,807</b>	<b>326,818</b>	<b>444,279,625</b>	<b>487,959,561</b>	<b>43,679,936</b>
<b>EXPENDITURES:</b>					
<b>Current Expenses:</b>					
<b>Regular Programs - Instruction</b>					
Kindergarten - Salaries of Teachers	6,672,250	(301,006)	6,371,244	6,286,886	84,358
Grades 1-5 - Salaries of Teachers	45,096,227	(1,530,262)	43,565,965	43,379,344	186,621
Grades 6-8 - Salaries of Teachers	23,613,769	960,391	24,574,160	23,840,376	733,784
Grades 9-12 - Salaries of Teachers	27,748,240	163,674	27,911,914	26,760,992	1,150,922
<b>Regular Programs - Home Instruction:</b>					
Salaries of Teachers	925,983		925,983	900,192	25,791
Purchased Professional-Educational Services	133,875	15,000	148,875	101,147	47,728
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	4,861,266	(230,974)	4,630,292	4,494,731	135,561
Purchased Professional-Educational Services	321,220	715,138	1,036,358	990,654	45,704
Purchased Technical Services	963,821	(1,253)	962,568	799,569	162,999
Other Purchased Services	124,920	(40,758)	84,162	64,978	19,184
Other Purchased Services (400-500 series)	581,965	(4,310)	577,655	515,155	62,500
General Supplies	3,869,506	332,742	4,202,248	3,827,254	374,994
Textbooks	569,045	(51,001)	518,044	470,396	47,648
Other Objects	126,460	(38,486)	87,974	61,043	26,931
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>115,608,547</b>	<b>(11,105)</b>	<b>115,597,442</b>	<b>112,492,717</b>	<b>3,104,725</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	941,839	(227,222)	714,617	630,649	83,968
Other Salaries for Instruction	526,291	(140,441)	385,850	385,516	334
Other Purchased Services (400-500 series)	625		625	455	170
General Supplies	24,930	1,240	26,170	23,692	2,478
Textbooks	5,200	(1,715)	3,485	3,476	9
Other Objects	250		250	-	250
<b>Total Cognitive - Mild</b>	<b>1,499,135</b>	<b>(368,138)</b>	<b>1,130,997</b>	<b>1,043,788</b>	<b>87,209</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	616,650	(81,710)	534,940	523,245	11,695
Other Salaries for Instruction	339,849	152,412	492,261	489,724	2,537
General Supplies	13,000	(3,325)	9,675	7,190	2,485
Textbooks	300	1,000	1,300	1,300	-
<b>Total Cognitive - Moderate</b>	<b>969,799</b>	<b>68,377</b>	<b>1,038,176</b>	<b>1,021,459</b>	<b>16,717</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	2,875,908	(85,507)	2,790,401	2,745,378	45,023
Other Salaries for Instruction	2,531,681	81,883	2,613,564	2,552,267	61,297
Other Purchased Services (400-500 series)	45		45	5	40
General Supplies	75,757	(12,968)	62,789	60,207	2,582
Textbooks	31,130	(7,839)	23,291	20,997	2,294
Other Objects	483	(75)	408	111	297
<b>Total Learning and/or Language Disabilities</b>	<b>5,535,004</b>	<b>(24,506)</b>	<b>5,510,498</b>	<b>5,378,965</b>	<b>131,533</b>
<b>Visual Impairments:</b>					
General Supplies	2,600	(200)	2,400	400	2,000
<b>Total Visual Impairments</b>	<b>2,600</b>	<b>(200)</b>	<b>2,400</b>	<b>400</b>	<b>2,000</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Auditory Impairments:</b>					
Salaries of Teachers	\$ 297,278	\$ (17,217)	\$ 280,061	\$ 234,615	\$ 45,446
Other Salaries for Instruction	90,636	(85,328)	5,308		5,308
Purchased Technical Services	2,100		2,100		2,100
General Supplies	33,000		33,000	25,419	7,581
Textbooks	400	-	400	400	-
<b>Total Auditory Impairments</b>	<b>423,414</b>	<b>(102,545)</b>	<b>320,869</b>	<b>260,434</b>	<b>60,435</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	1,325,895	(512,077)	813,818	793,100	20,718
Other Salaries for Instruction	681,023	(161,896)	519,127	514,675	4,452
General Supplies	23,625	(3,141)	20,484	12,891	7,593
Textbooks	9,090	(2,000)	7,090	5,287	1,803
Other Objects	100	-	100	-	100
<b>Total Behavioral Disabilities</b>	<b>2,039,733</b>	<b>(679,114)</b>	<b>1,360,619</b>	<b>1,325,953</b>	<b>34,666</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	1,008,289	(71,319)	936,970	923,309	13,661
Other Salaries for Instruction	465,578	108,657	574,235	573,887	348
General Supplies	51,180	(11,104)	40,076	36,336	3,740
Textbooks	37,640	(7,260)	30,380	28,211	2,169
Other Objects	200	-	200	-	200
<b>Total Multiple Disabilities</b>	<b>1,562,887</b>	<b>18,974</b>	<b>1,581,861</b>	<b>1,561,743</b>	<b>20,118</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	17,673,287	410,130	18,083,417	17,850,821	232,596
Other Salaries for Instruction	408,191	(65,358)	342,833	338,346	4,487
Purchased Professional-Educational Services	5,000		5,000	5,000	
Other Purchased Services (400-500 series)	80		80	74	6
General Supplies	84,195	(14,867)	69,328	66,545	2,783
Textbooks	29,085	(4,423)	24,662	21,980	2,682
Other Objects	368	(75)	293	64	229
<b>Total Resource Room/Resource Center</b>	<b>18,200,206</b>	<b>325,407</b>	<b>18,525,613</b>	<b>18,282,830</b>	<b>242,783</b>
<b>Autism:</b>					
Salaries of Teachers	1,002,222	133,998	1,136,220	1,132,159	4,061
Other Salaries for Instruction	956,488	38,556	995,044	995,043	1
Purchased Professional-Educational Services	12,400		12,400	12,400	
Purchased Technical Services	42,000	(14,400)	27,600		27,600
General Supplies	37,700	(9,758)	27,942	23,980	3,962
Textbooks	9,000	(3,374)	5,626	5,626	-
<b>Total Autism</b>	<b>2,059,810</b>	<b>145,022</b>	<b>2,204,832</b>	<b>2,169,208</b>	<b>35,624</b>
<b>Preschool Disabilities - Full-Time:</b>					
Salaries of Teachers	687,884	26,743	714,627	713,228	1,399
Other Salaries for Instruction	656,979	31,203	688,182	686,232	1,950
<b>Total Preschool Disabilities - Full-Time</b>	<b>1,344,863</b>	<b>57,946</b>	<b>1,402,809</b>	<b>1,399,460</b>	<b>3,349</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>33,637,451</b>	<b>(558,777)</b>	<b>33,078,674</b>	<b>32,444,240</b>	<b>634,434</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	15,343,186	45,277	15,388,463	15,203,222	185,241
Other Salaries for Instruction	258,456	214,272	472,728	472,728	
Purchased Professional-Educational Services	15,000	(15,000)			
Other Purchased Services (400-500 series)	6,152		6,152	5,600	552
General Supplies	294,134	(31,164)	262,970	242,057	20,913
Textbooks	78,100	16,561	94,661	65,173	29,488
Other Objects	1,731	(270)	1,461	826	635
<b>Total Bilingual Education - Instruction</b>	<b>15,996,759</b>	<b>229,676</b>	<b>16,226,435</b>	<b>15,989,606</b>	<b>236,829</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	114,348	(2,771)	111,577	111,473	104
Purchased Services (300-500 series)	3,270	(1,719)	1,551	1,301	250
Supplies and Materials	8,512	(1,012)	7,500	6,000	1,500
Other Objects	2,865	-	2,865	85	2,780
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>128,995</b>	<b>(5,502)</b>	<b>123,493</b>	<b>118,859</b>	<b>4,634</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Salaries	1,060,139	(92,409)	967,730	967,529	201
Purchased Services (300-500 series)	238,114	(43,337)	194,777	178,521	16,256
Supplies and Materials	169,000	(2,398)	166,602	162,867	3,735
Other Objects	28,950	(4,421)	24,529	24,529	-
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>1,496,203</b>	<b>(142,565)</b>	<b>1,353,638</b>	<b>1,333,446</b>	<b>20,192</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	955,532	(92,080)	863,452	520,579	342,873
Other Salaries for Instructions	69,625	11,148	80,773	47,820	32,953
Supplies and Materials	159,752	(50,702)	109,050	4,583	104,467
<b>Total Before/After School Programs - Instruction</b>	<b>1,184,909</b>	<b>(131,634)</b>	<b>1,053,275</b>	<b>572,982</b>	<b>480,293</b>

**PATERSON PUBLIC SCHOOLS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Before/After School Programs - Support Svcs</b>					
Salaries		\$ 297,480	\$ 297,480	\$ 163,806	\$ 133,674
Purchased Professional & Tech Services	\$ 295,600	(295,600)			
Supplies and Materials		2,125	2,125	2,012	113
Other Objects	2,125	(2,125)			
<b>Total Before/After School Programs - Support Svcs</b>	<b>297,725</b>	<b>1,880</b>	<b>299,605</b>	<b>165,818</b>	<b>133,787</b>
<b>Total Before/After School Programs</b>	<b>1,482,634</b>	<b>(129,754)</b>	<b>1,352,880</b>	<b>738,800</b>	<b>614,080</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	658,460	(12,390)	646,070	471,994	174,076
Other Salaries for Instructions	263,400	4,287	267,687	239,742	27,945
Purchased Professional & Tech Services	45,750	-	45,750	45,750	
General Supplies	11,950	147,100	159,050	157,327	1,723
<b>Total Summer School - Instruction</b>	<b>979,560</b>	<b>138,997</b>	<b>1,118,557</b>	<b>914,813</b>	<b>203,744</b>
<b>Summer School - Support Svcs</b>					
Salaries	187,557	(65,299)	122,258	69,975	52,283
<b>Total Summer School - Support Svcs</b>	<b>187,557</b>	<b>(65,299)</b>	<b>122,258</b>	<b>69,975</b>	<b>52,283</b>
<b>Total Summer School</b>	<b>1,167,117</b>	<b>73,698</b>	<b>1,240,815</b>	<b>984,788</b>	<b>256,027</b>
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	3,158,679	117,644	3,276,323	3,276,323	
Other Salaries for Instructions	257,445	18,464	275,909	270,092	5,817
Purchased Professional & Tech Services	3,950	247,000	250,950	250,000	950
Other Purchased Services (400-500 series)	2,500	(1,150)	1,350		1,350
General Supplies	28,734	(1,035)	27,699	27,181	518
Textbooks	6,286	(2,714)	3,572	1,936	1,636
Other Objects	2,200	1,800	4,000	2,022	1,978
<b>Total Alternative Education Program - Instruction</b>	<b>3,459,794</b>	<b>380,009</b>	<b>3,839,803</b>	<b>3,827,554</b>	<b>12,249</b>
<b>Alternative Education Program - Support Svcs</b>					
Salaries	1,633,069	(361,927)	1,271,142	1,114,861	156,281
Purchased Professional & Tech Services	4,750	(2,200)	2,550		2,550
Purchased Services (400-500 series)	1,900	(600)	1,300	150	1,150
Supplies and Materials	26,420	(6,271)	20,149	16,114	4,035
Other Objects	1,300	(496)	844	844	
<b>Total Alternative Education Program - Support Svcs</b>	<b>1,667,439</b>	<b>(371,454)</b>	<b>1,295,985</b>	<b>1,131,969</b>	<b>164,016</b>
<b>Total Alternative Education Program</b>	<b>5,127,233</b>	<b>8,555</b>	<b>5,135,788</b>	<b>4,959,523</b>	<b>176,265</b>
<b>Other Supplemental / At Risk Programs - Instruction</b>					
Salaries of Teachers	3,866,180	(219,590)	3,646,590	3,546,178	100,412
Purchased Professional & Tech Services	65,000		65,000	65,000	
Other Purchased Services (400-500 series)	3,900	(3,300)	600		600
General Supplies	100,415	(6,634)	93,781	89,864	3,917
Textbooks	20,280	(1,381)	18,899	18,887	12
Other Objects	2,500	-	2,500		2,500
<b>Total Other Supplemental at Risk Programs - Instruction</b>	<b>6,058,275</b>	<b>(230,905)</b>	<b>5,827,370</b>	<b>5,719,929</b>	<b>107,441</b>
<b>Other Supplemental at Risk Programs - Support Svcs</b>					
Salaries	1,278,643	520,245	1,798,888	1,728,948	69,940
Purchased Services (400-500 series)	6,125	5,325	11,450	2,472	8,978
Supplies and Materials	26,905	(2,145)	24,760	24,268	492
Other Objects	6,450	(1,635)	4,815	2,275	2,540
<b>Total Other Supplemental at Risk Programs - Support Svcs</b>	<b>1,318,123</b>	<b>521,790</b>	<b>1,839,913</b>	<b>1,757,963</b>	<b>81,950</b>
<b>Total Other Supplemental / At Risk Programs</b>	<b>7,376,398</b>	<b>290,885</b>	<b>7,667,283</b>	<b>7,477,892</b>	<b>189,391</b>
<b>Community Services Programs/Operations</b>					
Salaries	339,612	38,114	377,726	341,142	36,584
Purchased Services (300-500 series)	181,450	1,440	182,890	164,679	18,211
Supplies and Materials	7,900		7,900	2,703	5,197
Other Objects	2,500	(200)	2,300	431	1,869
<b>Total Community Services Programs/Operations</b>	<b>531,462</b>	<b>39,354</b>	<b>570,816</b>	<b>508,955</b>	<b>61,861</b>
<b>TOTAL INSTRUCTION</b>	<b>182,552,799</b>	<b>(205,535)</b>	<b>182,347,264</b>	<b>177,048,826</b>	<b>5,298,438</b>
<b>Undistributed Expenditures - Instruction:</b>					
Tuition to Other LEAs Within the State - Regular	276,237	(30,000)	246,237	128,351	117,886
Tuition to Other LEAs Within the State - Special	1,490,197		1,490,197	1,356,226	133,971
Tuition to County Voc. School Dist. - Regular	21,836,989		21,836,989	21,836,988	1
Tuition to County Voc. School Dist. - Special	1,129,740	113,000	1,242,740	1,241,090	1,650
Tuition to CSSD & Regional Day Schools	3,648,942	506,398	4,155,340	4,045,162	110,178
Tuition to Private Schools for the Disabled - Within State	9,637,557	502,825	10,140,382	9,893,941	246,441
Tuition to Private Schools for the Disabled & Other LEA - Spl./O/S St	409,083	(93,000)	316,083	268,445	47,638
Tuition - State Facilities	1,117,947	4,500	1,122,447	1,122,447	
Tuition - Other	90,100	(36,324)	53,776	1,890	51,886
<b>Total Undistributed Expenditures - Instruction:</b>	<b>39,636,792</b>	<b>967,399</b>	<b>40,604,191</b>	<b>39,894,540</b>	<b>709,651</b>

**PATERSON PUBLIC SCHOOLS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	\$ 784,302	\$ 92,615	\$ 876,917	\$ 848,848	\$ 28,069
Salaries of Family Support Teams	41,455	(2,268)	39,187	39,187	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	354,679	(14,317)	340,362	340,362	
Salaries of Community/School Coordinators	493,131	1,680	494,811	469,626	25,185
Other Purchased Services (400-500 series)	10,500	(9,068)	1,432	471	961
Supplies and Materials	9,906	(1,672)	8,234	6,809	1,425
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>1,693,973</b>	<b>66,970</b>	<b>1,760,943</b>	<b>1,705,303</b>	<b>55,640</b>
<b>Undist. Expend. - Health Services</b>					
Salaries	4,841,224	(242,842)	4,598,382	4,534,212	64,170
Purchased Professional and Technical Services	125,434	(1,106)	124,328	73,762	50,566
Other Purchased Services (400-500 series)	26,509		26,509	22,301	4,208
Supplies and Materials	66,654	(2,948)	63,706	57,427	6,279
<b>Total Undistributed Expenditures - Health Services</b>	<b>5,059,821</b>	<b>(246,896)</b>	<b>4,812,925</b>	<b>4,687,702</b>	<b>125,223</b>
<b>Undist. Expend. - Speech, OT, PT and Related Services</b>					
Salaries	3,117,208	(114,134)	3,003,074	2,990,567	12,507
Purchased Professional - Educational Services	1,009,629	(270,922)	738,707	689,908	48,799
General Supplies	20,000	-	20,000	11,438	8,562
<b>Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.</b>	<b>4,146,837</b>	<b>(385,056)</b>	<b>3,761,781</b>	<b>3,691,913</b>	<b>69,868</b>
<b>Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>					
Salaries	6,850,841	274,982	7,125,823	7,112,575	13,248
Purchased Professional - Educational Services	783,069	(74,226)	708,843	479,378	229,465
<b>Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>	<b>7,633,910</b>	<b>200,756</b>	<b>7,834,666</b>	<b>7,591,953</b>	<b>242,713</b>
<b>Undist. Expend. - Guidance</b>					
Salaries of Other Professional Staff	6,013,145	164,324	6,177,469	6,114,111	63,358
Salaries of Secretarial and Clerical Assistants	578,463	36,902	615,365	610,092	5,273
Other Salaries	162,277	77,340	239,617	239,617	
Purchased Professional - Educational Services	292,182	(114,320)	177,862	175,362	2,500
Other Purchased Services (400-500 series)	24,075	(11,454)	12,621	12,521	100
Supplies and Materials	86,029	2,714	88,743	79,437	9,306
<b>Total Undist. Expend. - Other Supp. Serv. Students-Reg.</b>	<b>7,156,171</b>	<b>155,506</b>	<b>7,311,677</b>	<b>7,231,140</b>	<b>80,537</b>
<b>Undist. Expend. - Child Study Teams</b>					
Salaries of Other Professional Staff	9,156,192	214,383	9,370,575	9,363,465	7,110
Salaries of Secretarial and Clerical Assistants	237,105	83,240	320,345	320,345	
Other Salaries	93,308	(20,108)	73,200	72,636	564
Purchased Professional - Educational Services	91,455	(49,012)	42,443	32,081	10,362
Other Purchased Prof. and Tech. Services	9,612	3,500	3,500	3,361	139
Mis. Purchase Serv. (400-500 series other than Residential Costs)	60,790		60,790	58,733	2,057
Supplies and Materials	5,000	(2,000)	3,000	301	2,699
Other Objects	9,633,462	230,003	9,883,465	9,850,922	32,543
<b>Total Undist. Expend. - Other Supp. Serv. Students - Spl</b>	<b>9,633,462</b>	<b>230,003</b>	<b>9,883,465</b>	<b>9,850,922</b>	<b>32,543</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	5,673,918	(229,874)	5,444,044	5,398,789	45,255
Salaries of Other Professional Staff	336,800		1,013,908	1,008,367	5,541
Salaries of Sec and Clerical Assist.	1,497,977	19,399	1,517,376	1,447,843	69,533
Other Salaries	403,417	(121,088)	282,329	93,258	189,071
Sal of Facilitators, Math & Literacy Coaches	788,889	(230,660)	558,229	548,284	9,945
Purchased Prof. Educational Services	1,281,910	639,625	1,941,535	1,901,867	39,668
Other Purch Prof. and Tech. Services	10,000		25,000	9,500	15,500
Other Purch Services (400-500)	1,733,982	(821,262)	912,720	823,524	89,196
Supplies and Materials	204,562	(1,749)	202,813	127,758	75,055
Other Objects	14,053	(1,947)	12,106	1,621	10,485
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>11,945,508</b>	<b>(35,448)</b>	<b>11,910,060</b>	<b>11,360,811</b>	<b>549,249</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	3,672,954	(192,581)	3,480,373	3,419,139	61,234
Purchased Professional and Technical Services	9,912	(7,134)	2,778	965	1,813
Other Purchased Services (400-500 series)	500		500	500	
Supplies and Materials	234,544	(17,391)	217,153	196,272	20,881
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>3,917,910</b>	<b>(217,106)</b>	<b>3,700,804</b>	<b>3,616,376</b>	<b>84,428</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Salaries		89,753	89,753	89,753	
Salaries of Secretarial and Clerical Assist	24,000	52,071	76,071	62,728	13,343
Other Salaries	428,666	(29,400)	399,266	43,282	355,984
Purchased Professional - Educational Serv	563,681	102,425	666,106	277,762	388,344
Other Purchased Services (400-500 series)	9,230	8,637	17,867	13,808	4,059
Supplies and Materials	55,550	(521)	55,029	14,735	40,294
Other Objects	150	-	150	149	1
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>1,081,277</b>	<b>222,965</b>	<b>1,304,242</b>	<b>502,217</b>	<b>802,025</b>

**PATERSON PUBLIC SCHOOLS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variances Final Budget to Actual
<b>Undist. Expend. - Supp. Serv. - General Admin.</b>					
Salaries	\$ 1,259,672	\$ 289,364	\$ 1,549,036	\$ 1,511,919	\$ 37,117
Salaries of Attorneys	494,222	(10,461)	483,761	483,761	
Legal Services	850,000	(3,587)	844,413	708,260	136,153
Audit Fees	165,000	(25,012)	139,988	125,495	14,493
Architect/Engineering Services	150,000	(144,990)	5,010	1,060	3,950
Purchased Professional Services	407,160	(500)	406,660	286,234	120,426
Purchased Technical Services	185,000	162,000	347,000	62,400	284,600
Communications/Telephone	1,209,182	(88,394)	1,120,788	970,069	150,719
BOE Other Purchased Services	91,520	(3,267)	88,253	19,367	68,886
Other Purchased Services (400-500 series)	846,700	15,050	861,750	753,103	108,647
Supplies and Materials	68,956	18,432	87,388	60,604	26,784
BOE in-House Training/Meeting	15,260	-	15,260	6,090	9,170
Judgements Against The School District	215,000	(10,290)	204,710	199,612	5,098
Miscellaneous Expenditures	38,250	(233)	38,017	9,581	28,436
BOE Membership & Dues	65,250	350	65,600	42,607	22,993
<b>Total Undist. Expend. - Supp. Serv. - General Admin.</b>	<b>6,061,172</b>	<b>196,462</b>	<b>6,257,634</b>	<b>5,240,162</b>	<b>1,017,472</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals	11,524,378	(474,931)	11,049,447	10,914,249	135,198
Salaries of Secretarial and Clerical Assistants	3,848,864	122,101	3,970,965	3,854,840	116,125
Other Purchased Services (400-500 series)	78,780	(30,550)	48,230	13,811	34,419
Supplies and Materials	360,849	(50,550)	310,299	281,098	29,201
Other Objects	29,393	(5,842)	23,551	15,402	8,149
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>15,842,264</b>	<b>(439,772)</b>	<b>15,402,492</b>	<b>15,079,400</b>	<b>323,092</b>
<b>Undist. Expend. - Central Services</b>					
Salaries	4,806,405	23,383	4,829,788	4,748,825	80,963
Purchased Professional Services	357,227	117,659	474,886	438,679	36,207
Purchased Technical Services	302,856	(32,500)	270,356	163,806	106,550
Misc Purchased Services (400-500) (O/T 594)	344,912	(81,442)	263,470	252,069	11,401
Supplies and Materials	178,583	(6,070)	172,513	141,177	31,336
Miscellaneous Expenditures	18,800	1,470	20,270	4,533	15,737
<b>Total Undist. Expend. - Central Services</b>	<b>6,008,783</b>	<b>22,500</b>	<b>6,031,283</b>	<b>5,749,089</b>	<b>282,194</b>
<b>Undist. Expend. - Admin Information Technology</b>					
Salaries	461,552	43,085	504,637	496,211	8,426
Purchased Technical Services	1,474,695	(156,696)	1,317,999	1,231,977	86,022
Other Purchased Services (400-500 series)	134,000	22,600	156,600	151,457	5,143
Supplies and Materials	144,547	106,728	251,275	215,269	36,006
Objects	2,000	-	2,000	-	2,000
<b>Total Undist. Expend. - Admin Information Technology</b>	<b>2,216,794</b>	<b>15,717</b>	<b>2,232,511</b>	<b>2,094,914</b>	<b>137,597</b>
<b>Undist. Expend. - Required Maintenance for School Facilities</b>					
Salaries	3,337,246	117,281	3,454,527	3,375,024	79,503
Cleaning, Repair, and Maintenance Services	5,959,500	619,996	6,579,496	3,376,865	3,202,631
General Supplies	697,000	412,353	1,109,353	1,078,745	30,608
Other Objects	150,000	(23,980)	126,020	55,526	70,494
<b>Total Undist. Expend. - Required Maintenance for School Facilities</b>	<b>10,143,746</b>	<b>1,125,650</b>	<b>11,269,396</b>	<b>7,886,160</b>	<b>3,383,236</b>
<b>Undist. Expend. - Care &amp; Upkeep of Grounds</b>					
Cleaning, Repair, and Maintenance Services	2,500	-	2,500	-	2,500
<b>Total Undist. Expend. - Care &amp; Upkeep of Grounds</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>
<b>Undist. Expend. - Security</b>					
Salaries	2,425,819	240,560	2,666,379	2,576,845	89,534
Purchased Professional and Technical Services	6,577,616	(3,100)	6,574,516	6,279,454	295,062
Miscellaneous Purchased Services	-	300	300	-	300
General Supplies	40,234	(1,709)	38,525	31,693	6,832
Other Objects	-	300	300	-	300
<b>Total Undist. Expend. - Security</b>	<b>9,043,669</b>	<b>236,351</b>	<b>9,280,020</b>	<b>8,887,992</b>	<b>392,028</b>
<b>Undist. Expend. - Oth. Oper. &amp; Maint. of Plant</b>					
Salaries	2,997,015	274,501	3,271,516	3,247,758	23,758
Salaries of Non-Instructional Aides	1,200,000	(83,361)	1,116,639	1,146,639	
Cleaning, Repair and Maintenance Services	9,042,250	75,000	9,117,250	8,437,890	679,360
Rental of Land, Building & Other than Lease Purchases	6,080,047	(1,000,000)	5,080,047	4,896,391	183,656
Other Purchased Property Services	160,000	-	160,000	157,061	2,939
Insurance	1,911,319	86,000	1,997,319	1,864,139	133,180
Miscellaneous Purchased Services	65,000	-	65,000	27,699	37,301
General Supplies	113,100	1,810	114,910	68,491	46,419
Energy (Natural Gas)	2,575,000	(73,844)	2,501,156	1,765,036	736,120
Energy (Electricity)	5,665,000	-	5,665,000	4,142,727	1,522,273
Energy (Oil)	30,000	-	30,000	17,322	12,678
<b>Total Undist. Expend. - Other Oper. &amp; Maint. Of Plant</b>	<b>29,838,731</b>	<b>(689,894)</b>	<b>29,148,837</b>	<b>25,771,153</b>	<b>3,377,684</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>49,028,646</b>	<b>672,107</b>	<b>49,700,753</b>	<b>42,545,305</b>	<b>7,155,448</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Undist. Expend. - Student Transportation Serv.</b>					
Salaries on Non-Instructional Aides	\$ 100,000	\$ (793)	\$ 99,207	\$ 89,388	\$ 9,819
Sal. For Pup. Trans. (Bet. Home and School) - Regular	313,897	(1,207)	312,690	302,714	9,976
Management Fees - ESC & CTSA Transportation Programs	34,001		34,001	24,348	9,653
Other Purchased Professional and Technical Services	13,800		13,800	6,281	7,519
Contract Services - (Between Home and School) - Vendors	4,055,982	1,194,200	5,250,182	4,228,135	1,022,047
Contract Services (Other than Between Home & School)-Vendors	588,251	(78,011)	510,240	389,406	120,834
Contr Serv (Spl. Ed. Students) - Vendors	10,638,489	(725,000)	9,913,489	8,052,797	1,860,692
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	1,293,637	(602,231)	691,406	610,090	81,316
Contr Serv. - Aid in Lieu Payments - Nonpublic	406,640		406,640	281,292	125,348
Contr Serv. - Aid in Lieu Payments - Choice	44,200	(44,200)			
Misc. Purchased Serv. - Transportation	57,000		57,000	225	56,775
Supplies and Materials	8,000		8,000	5,690	2,310
Transportation Supplies	80,000		80,000	70,117	9,883
Other Objects	400		400	150	250
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>17,634,297</b>	<b>(257,242)</b>	<b>17,377,055</b>	<b>14,060,633</b>	<b>3,316,422</b>
<b>ALLOCATED BENEFITS</b>					
Regular Programs - Instruction - Employee Benefits					
Health Benefits	151,270	(2,991)	148,279	148,210	69
Special Programs - Instruction - Employee Benefits					
Health Benefits	434,246	(33,217)	401,029	400,923	106
Other Instructional Programs - Instruction - Employee Benefits					
Health Benefits	41,678	(41,678)			
Community Services Programs/Operations - Employee Benefits					
Health Benefits	55,371	(6,696)	48,675	48,608	67
Attendance and Social Work Services - Employee Benefits					
Health Benefits	83,753	(8,108)	75,645	75,390	255
Health Services - Employee Benefits					
Health Benefits	205,739	74,334	280,073	280,073	
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits					
Health Benefits	560,044	(23,835)	536,209	536,208	1
Other Support Services - Students - Extraordinary Services - Employee Benefits					
Health Benefits	2,525,830	186,061	2,711,891	2,710,134	1,757
Other Support Services - Guidance - Employee Benefits					
Health Benefits	293,680	(99,223)	194,457	194,456	1
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	1,681,172	(116,649)	1,564,523	1,530,996	33,527
Improvement of Instruction Services - Employee Benefits					
Health Benefits	1,064,895	(89,733)	975,162	975,162	
Educational Media Services - School Library - Employee Benefits					
Health Benefits	155,993	5,239	161,232	161,104	128
Instructional Staff Training Services - Employee Benefits					
Tuition Reimbursement	1,394,487		1,394,487	822,802	571,685
Health Benefits		28,418	28,418	28,401	17
Support Services- General Administration - Employee Benefits					
Health Benefits	219,377	25,108	244,485	244,114	371
Support Services - Central Services - Employee Benefits					
Health Benefits	1,045,611	(83,445)	962,166	962,166	
Support Services- Admin. Info. Tech. - Employee Benefits					
Health Benefits	116,533	22,714	139,247	139,213	34
Operation and Maintenance of Plant Services - Employee Benefits					
Health Benefits	2,567,432	(360,027)	2,207,405	1,577,166	630,239
Student Transportation Services - Employee Benefits					
Health Benefits	60,716	(43,015)	17,701	17,690	11
<b>TOTAL ALLOCATED BENEFITS</b>	<b>12,657,827</b>	<b>(566,743)</b>	<b>12,091,084</b>	<b>10,852,816</b>	<b>1,238,268</b>
<b>UNALLOCATED BENEFITS</b>					
Group Insurance	32,972	11,523	44,495	40,756	3,739
Social Security Contributions	5,666,651	910,508	6,577,159	5,183,895	1,393,264
Other Retirement Contributions - Regular	6,224,252	(297,947)	5,926,305	5,851,140	75,165
Unemployment Compensation	3,774,051	(2,011,133)	1,762,918	1,500,000	262,918
Workmen's Compensation	2,275,000	(8,000)	2,267,000	3,062,826	(795,826)
Health Benefits	41,314,223	1,204,915	42,519,138	42,518,125	1,013
Other Employee Benefits	3,388,650	2,582	3,391,232	2,252,603	1,138,629
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>62,675,799</b>	<b>(187,552)</b>	<b>62,488,247</b>	<b>60,409,345</b>	<b>2,078,902</b>
On Behalf TPAF Pension Contributions (Non-Budgeted)				12,286,321	(12,286,321)
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)				13,892,726	(13,892,726)
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)				13,383,280	(13,383,280)
<b>TOTAL ON-BEHALF CONTRIBUTIONS</b>				<b>39,562,327</b>	<b>(39,562,327)</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>75,333,626</b>	<b>(754,295)</b>	<b>74,579,331</b>	<b>110,824,488</b>	<b>(36,245,157)</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>264,051,243</b>	<b>414,570</b>	<b>264,465,813</b>	<b>285,726,868</b>	<b>(21,261,055)</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>446,604,042</b>	<b>209,035</b>	<b>446,813,077</b>	<b>462,775,694</b>	<b>(15,962,617)</b>

**PATERSON PUBLIC SCHOOLS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Programs - Instruction:</b>					
Preschool/Kindergarten	\$ 8,000	\$ (2,031)	\$ 5,969	\$ 5,969	
Grades 1-5		17,330	17,330	16,130	\$ 1,200
Grades 6-8	11,000	(3,000)	8,000	7,352	648
Grades 9-12	158,500	(39,706)	118,794	116,294	2,500
School-Sponsored and Other Instructional Program		26,300	26,300	26,300	
Undistributed Expenditures - Instruction	69,000	6,375	75,375	65,996	9,379
Undist. Expend.-Support Serv.-Students - Related & Extraordinary		810,000	810,000		810,000
Undist. Expend.-Support Serv. - Inst. Staff	8,500	6,273	14,773	14,755	18
Undistributed Expenditures - Central Services		455,212	455,212	455,212	
Undistributed Expenditures - Technology	165,858	61,450	227,308	107,888	119,420
Undistributed Expenditures - Operation of Plant Services	185,000		185,000	27,959	157,041
Undistributed Expenditures - Security Equipment		86,564	86,564	86,298	266
Undistributed Expenditures - Student Trans. - Non Inst. Equipment	12,000	(12,000)	-	-	-
<b>Total Equipment</b>	<b>617,858</b>	<b>1,412,767</b>	<b>2,030,625</b>	<b>930,153</b>	<b>1,100,472</b>
<b>Facilities Acquisition and Construction Services</b>					
Other Purchased Prof. & Tech. Serv.	200,000	3,640	203,640	53,510	150,130
Construction Services	2,730,000	777,008	3,507,008	1,570,693	1,936,315
<b>Total Facilities Acquisition and Construction Services</b>	<b>2,930,000</b>	<b>780,648</b>	<b>3,710,648</b>	<b>1,624,203</b>	<b>2,086,445</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,547,858</b>	<b>2,193,415</b>	<b>5,741,273</b>	<b>2,554,356</b>	<b>3,186,917</b>
<b>SPECIAL SCHOOLS</b>					
<b>Accred. Even./Adult H.S./Post-Grad.-Inst.</b>					
Salaries of Teachers	119,393	21,979	141,372	108,698	32,674
General Supplies	17,333	-	17,333	16,775	558
<b>Total Accred. Even./Adult H.S./Post-Grad.-Inst.</b>	<b>136,726</b>	<b>21,979</b>	<b>158,705</b>	<b>125,473</b>	<b>33,232</b>
<b>Accred. Even./Adult H.S./Post-Grad.-Supp. Service</b>					
Salaries	40,740	(770)	39,970	36,413	3,557
<b>Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service</b>	<b>40,740</b>	<b>(770)</b>	<b>39,970</b>	<b>36,413</b>	<b>3,557</b>
<b>Total Accred. Even./Adult H.S./Post-Grad.</b>	<b>177,466</b>	<b>21,209</b>	<b>198,675</b>	<b>161,886</b>	<b>36,789</b>
<b>Adult Education-Local-Instruction</b>					
Salaries of Teachers	501,692	12,944	514,636	510,038	4,598
General Supplies	20,000	(8,575)	11,425	11,425	-
<b>Total Adult Education-Local-Instruction</b>	<b>521,692</b>	<b>4,369</b>	<b>526,061</b>	<b>521,463</b>	<b>4,598</b>
<b>Adult Education-Local -Support Serv.</b>					
Salaries	372,738	(21,560)	351,178	346,708	4,470
Personal Services - Employee Benefits	97,077		97,077	96,927	150
Other Purchased Services (400-500 series)	8,148	(4,200)	3,948	3,450	498
Other Objects	1,428	-	1,428	671	757
<b>Total Adult Education-Local -Support Serv.</b>	<b>479,391</b>	<b>(25,760)</b>	<b>453,631</b>	<b>447,756</b>	<b>5,875</b>
<b>Total Adult Education-Local</b>	<b>1,001,083</b>	<b>(21,391)</b>	<b>979,692</b>	<b>969,219</b>	<b>10,473</b>
<b>GED Test Centers</b>					
GED Testing Stipends		6,182	6,182	6,182	
Supplies and Materials	40,000	2,845	42,845	36,724	6,121
<b>Total GED Testing Centers</b>	<b>40,000</b>	<b>9,027</b>	<b>49,027</b>	<b>42,906</b>	<b>6,121</b>
<b>TOTAL SPECIAL SCHOOLS</b>	<b>1,218,549</b>	<b>8,845</b>	<b>1,227,394</b>	<b>1,174,011</b>	<b>53,383</b>
<b>Transfer of Funds to Charter Schools</b>	<b>24,136,405</b>	<b>558,166</b>	<b>24,694,571</b>	<b>24,379,116</b>	<b>315,455</b>
<b>TOTAL EXPENDITURES</b>	<b>475,506,854</b>	<b>2,969,461</b>	<b>478,476,315</b>	<b>490,883,177</b>	<b>(12,406,862)</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>(31,554,047)</b>	<b>(2,642,643)</b>	<b>(34,196,690)</b>	<b>(2,923,616)</b>	<b>31,273,074</b>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In:</b>					
Contribution to School Based Budgets - General Fund	232,050,687	5,758,183	237,808,870	235,739,922	(2,068,948)
Contr. to School Based Budgets - Spec. Rev. Fund	6,550,025	-	6,550,025	6,503,881	(46,144)
<b>Operating Transfer Out:</b>					
Transfer to Special Revenue Fund - Preschool Program	(1,935,000)	-	(1,935,000)	(1,935,000)	
Contribution to School Based Budgets	(232,050,687)	(5,758,183)	(237,808,870)	(235,739,922)	2,068,948
<b>Total Other Financing Sources:</b>	<b>4,615,025</b>	<b>-</b>	<b>4,615,025</b>	<b>4,568,881</b>	<b>(46,144)</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)</b>	(26,939,022)	\$ (2,642,643)	\$ (29,581,665)	\$ 1,645,265	\$ 31,226,930
<b>Fund Balance, July 1, 2012</b>	\$ 68,341,979	-	68,341,979	68,341,979	-
<b>Fund Balance, June 30, 2013</b>	\$ 41,402,957	\$ (2,642,643)	\$ 38,760,314	\$ 69,987,244	\$ 31,226,930
<b>Recapitulation:</b>					
<b>Restricted Fund Balance:</b>					
Capital Reserve				\$ 2,000,000	
Maintenance Reserve				6,490,858	
Maintenance Reserve - Designated for Subsequent Year's Expenditures				6,000,000	
Emergency Reserve				1,000,000	
Tuition Reserve - Designated for Subsequent Year's Expenditures				3,900,499	
Excess Surplus				6,013,102	
Excess Surplus - Designated for Subsequent Year's Expenditures				10,239,761	
<b>Committed Fund Balance:</b>					
Year End Encumbrances				88,398	
<b>Assigned Fund Balance:</b>					
Year End Encumbrances				246,242	
Designated for Subsequent Year's Expenditures				22,804,989	
<b>Unassigned Fund Balance</b>				11,203,395	
				69,987,244	
<b>Reconciliation to Governmental Funds Statements (GAAP):</b>					
<b>Less: State Aid Payments not Realized on GAAP Basis</b>					
Delayed State Aid			\$ 39,299,263		
Extraordinary Aid			5,575,489		
				(44,874,752)	
<b>Fund Balance per Governmental Funds (GAAP)</b>				\$ 25,112,492	

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operations Fund 11-13	Total General Fund	Blended Fund 15	Operations Fund 11-13	Total General Fund	Blended Fund 15	Operations Fund 11-13	Total General Fund	Blended Fund 15	Operations Fund 11-13	Total General Fund	Blended Fund 15
<b>Local Sources</b>	\$ 38,955,956	\$ 38,955,956	-	\$ 38,955,956	\$ 38,955,956	-	\$ 38,955,956	\$ 38,955,956	-	\$ 38,955,956	\$ 38,955,956	-
Total Tax Levy	50,000	50,000	-	50,000	50,000	-	50,000	50,000	-	50,000	50,000	-
Miscellaneous, including Interest	3,866,354	3,866,354	-	3,159,977	3,159,977	-	3,159,977	3,159,977	-	4,611,005	4,611,005	-
Total - Local Sources	4,167,354	4,167,354	-	3,159,977	3,159,977	-	3,159,977	3,159,977	-	4,524,977	4,524,977	-
<b>State Sources:</b>												
Special Education Aid	15,601,179	15,601,179	-	15,601,179	15,601,179	-	15,601,179	15,601,179	-	15,601,179	15,601,179	-
Economic Aid	3,362,844	3,362,844	-	3,362,844	3,362,844	-	3,362,844	3,362,844	-	5,575,189	5,575,189	-
Categorical Security Aid	11,594,586	11,594,586	-	11,594,586	11,594,586	-	11,594,586	11,594,586	-	11,594,586	11,594,586	-
Equalization Aid	367,838,655	367,838,655	-	367,838,655	367,838,655	-	367,838,655	367,838,655	-	367,838,655	367,838,655	-
Transportation Aid	3,146,497	3,146,497	-	3,146,497	3,146,497	-	3,146,497	3,146,497	-	3,146,497	3,146,497	-
Non-Reciprocity Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Employees Interchange Aid	-	-	-	-	-	-	-	-	-	-	-	-
On Behalf TPAP Pension Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
On Behalf TPAP Post Retirement Medical Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
On Behalf TPAP Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Total - State Sources	401,243,761	401,243,761	-	401,243,761	401,243,761	-	401,243,761	401,243,761	-	443,540,128	443,540,128	-
<b>Federal Sources:</b>												
Special Education Medicare Incentive Program	736,736	736,736	-	736,736	736,736	-	736,736	736,736	-	1,140,001	1,140,001	-
Education Jobs Fund	-	-	-	-	-	-	-	-	-	-	-	-
Total - Federal Sources	736,736	736,736	-	736,736	736,736	-	736,736	736,736	-	1,140,001	1,140,001	-
<b>Total Revenues</b>	449,953,807	449,953,807	-	449,953,807	449,953,807	-	449,953,807	449,953,807	-	487,959,561	487,959,561	-
<b>EXPENDITURES:</b>												
<b>Current Expense:</b>												
Regular Programs - Instruction												
KINDERGARTEN - INSTRUCTION												
Other Salaries for Instruction	150,000	6,572,250	(159,441)	(141,565)	(101,006)	-	8,435	(301,006)	-	6,562,809	-	-
Grades 1-5 - Salaries of Teachers	5,917,110	43,096,227	(1,159,206)	(601,284)	(1,200,263)	-	5,516,416	(1,200,263)	-	23,919,719	-	-
Grades 6-12 - Salaries of Teachers	3,230,767	24,517,473	676,623	(513,176)	163,674	-	2,717,289	163,674	-	1,698,149	-	-
Regular Programs - Miscellaneous Instruction												
Salaries of Teachers	925,983	925,983	-	925,983	925,983	-	925,983	925,983	-	900,192	900,192	-
Professional-Instructional Services	133,875	133,875	-	148,875	15,000	-	148,875	148,875	-	101,147	101,147	-
Other Salaries for Instruction	217,174	4,644,092	(204,384)	(26,590)	(230,974)	-	190,584	(4,390,292)	-	136,502	4,368,229	-
Professional-Instructional Services	185,520	321,220	5,671,919	168,119	715,138	-	353,639	1,016,538	-	318,640	990,654	-
Other Purchased Services	919,890	43,031	(6,253)	3,000	(4,780)	-	922,890	962,568	-	763,525	36,044	-
Other Purchased Services (400-500 series)	581,965	124,920	(40,780)	(4,310)	(40,780)	-	577,655	84,162	-	64,978	64,978	-
General Supplies	857,089	3,012,417	15,185	(4,310)	332,742	-	1,038,646	4,202,948	-	3,099,370	3,827,254	-
Textbooks	136,680	432,565	(10,391)	(126,380)	(51,001)	-	10,300	507,744	-	9,693	470,396	-
Other Objects	44,718	81,742	(23,095)	(10,391)	(38,486)	-	34,327	87,574	-	24,084	61,043	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	15,659,574	99,938,973	(1,467,872)	(1,467,872)	(1,105)	-	14,201,697	101,395,745	-	11,539,652	100,958,055	-
<b>SPECIAL EDUCATION - INSTRUCTION</b>												
Cognitive - IDEA												
Salaries of Teachers	941,859	941,859	(237,222)	(237,222)	(237,222)	-	714,617	714,617	-	630,649	630,649	-
Other Salaries for Instruction	526,291	526,291	(140,441)	(140,441)	(140,441)	-	385,850	385,850	-	385,316	385,316	-
Other Purchased Services (400-500 series)	625	625	1,240	2,000	1,240	-	625	625	-	455	455	-
General Supplies	22,920	24,920	(1,715)	3,465	3,465	-	26,170	26,170	-	23,692	23,692	-
Textbooks	5,200	5,200	-	-	-	-	3,465	3,465	-	3,476	3,476	-
Other Objects	250	250	-	-	-	-	-	-	-	-	-	-
Total Cognitive - IDEA	2,000	1,497,115	(688,135)	2,000	(688,135)	-	2,000	1,128,977	-	1,043,188	1,043,188	-

PATERSON PUBLIC SCHOOLS  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund
<b>Cognitive - Moderate</b>												
Salaries of Teachers		\$ 616,650	\$ 616,650		\$ (81,710)	\$ (81,710)		\$ 534,940	\$ 534,940		\$ 523,245	\$ 523,245
Other Salaries for Instruction		339,849	339,849		152,412	152,412		492,261	492,261		489,724	489,724
General Supplies	\$ 2,000	11,000	13,000		(3,325)	(3,325)	\$ 2,000	7,675	9,675		7,190	7,190
Textbooks		300	300		1,000	1,000		1,300	1,300		1,300	1,300
<b>Total Cognitive - Moderate</b>	<b>2,000</b>	<b>967,799</b>	<b>969,799</b>	<b>-</b>	<b>68,377</b>	<b>68,377</b>	<b>2,000</b>	<b>1,036,176</b>	<b>1,038,176</b>	<b>-</b>	<b>1,021,459</b>	<b>1,021,459</b>
<b>Learning and/or Language Disabilities:</b>												
Salaries of Teachers		2,875,908	2,875,908		(85,507)	(85,507)		2,790,401	2,790,401		2,745,378	2,745,378
Other Salaries for Instruction		2,551,681	2,551,681	\$ 10,020	71,863	81,883	10,020	2,623,544	2,633,564	\$ 2,164	2,550,103	2,552,267
Other Purchased Services (400-500 series)		45	45					45	45		5	5
General Supplies	2,000	73,757	75,757		(12,968)	(12,968)	2,000	60,789	62,789	136	60,071	60,207
Textbooks		31,130	31,130		(7,839)	(7,839)		23,291	23,291		20,997	20,997
Other Objects		483	483		(75)	(75)		408	408		111	111
<b>Total Learning and/or Language Disabilities</b>	<b>2,000</b>	<b>5,533,004</b>	<b>5,535,004</b>	<b>10,020</b>	<b>(34,526)</b>	<b>(24,506)</b>	<b>12,020</b>	<b>5,428,478</b>	<b>5,510,498</b>	<b>2,300</b>	<b>5,376,665</b>	<b>5,378,965</b>
<b>Visual Impairments:</b>												
General Supplies	2,000	600	2,600		(200)	(200)	2,000	400	2,400		400	400
<b>Total Visual Impairments</b>	<b>2,000</b>	<b>600</b>	<b>2,600</b>	<b>-</b>	<b>(200)</b>	<b>(200)</b>	<b>2,000</b>	<b>400</b>	<b>2,400</b>	<b>-</b>	<b>400</b>	<b>400</b>
<b>Auditory Impairments:</b>												
Salaries of Teachers	63,765	233,513	297,278	35,906	(53,123)	(17,217)	99,671	180,390	280,061	99,671	134,944	234,615
Other Salaries for Instruction		90,636	90,636		(85,328)	(85,328)		5,308	5,308			
Purchased Technical Services	2,100		2,100				2,100					
General Supplies	32,000	1,000	33,000				32,000	1,000	33,000	24,419	1,000	25,419
Textbooks		400	400					400	400		400	400
<b>Total Auditory Impairments</b>	<b>97,865</b>	<b>325,549</b>	<b>423,414</b>	<b>35,906</b>	<b>(138,451)</b>	<b>(102,545)</b>	<b>133,771</b>	<b>187,098</b>	<b>320,869</b>	<b>124,090</b>	<b>136,344</b>	<b>260,434</b>
<b>Behavioral Disabilities:</b>												
Salaries of Teachers		1,325,895	1,325,895		(512,077)	(512,077)		813,818	813,818		793,100	793,100
Other Salaries for Instruction		681,023	681,023		(161,896)	(161,896)		519,127	519,127		514,675	514,675
General Supplies	2,000	21,625	23,625		(3,141)	(3,141)	2,000	18,484	20,484		12,891	12,891
Textbooks		9,090	9,090		(2,000)	(2,000)		7,090	7,090		5,287	5,287
Other Objects		100	100					100	100			
<b>Total Behavioral Disabilities</b>	<b>2,000</b>	<b>2,037,733</b>	<b>2,039,733</b>	<b>-</b>	<b>(679,114)</b>	<b>(679,114)</b>	<b>2,000</b>	<b>1,358,619</b>	<b>1,360,619</b>	<b>-</b>	<b>1,325,953</b>	<b>1,325,953</b>
<b>Multiple Disabilities:</b>												
Salaries of Teachers		1,008,289	1,008,289		(71,319)	(71,319)		936,970	936,970		923,309	923,309
Other Salaries for Instruction		465,578	465,578		108,657	108,657		574,235	574,235		573,887	573,887
General Supplies	2,000	49,180	51,180		(11,104)	(11,104)	2,000	38,076	40,076		36,336	36,336
Textbooks		37,640	37,640		(7,260)	(7,260)		30,380	30,380		28,211	28,211
Other Objects		200	200					200	200			
<b>Total Multiple Disabilities</b>	<b>2,000</b>	<b>1,560,887</b>	<b>1,562,887</b>	<b>-</b>	<b>18,974</b>	<b>18,974</b>	<b>2,000</b>	<b>1,579,861</b>	<b>1,581,861</b>	<b>-</b>	<b>1,561,743</b>	<b>1,561,743</b>
<b>Resource Room/Resource Centers</b>												
Salaries of Teachers	168,451	17,504,836	17,673,287	75,500	334,630	410,130	243,951	17,839,466	18,083,417	40,251	17,810,570	17,850,821
Other Salaries for Instruction		408,191	408,191		(65,358)	(65,358)		342,833	342,833		338,346	338,346
Purchased Professional-Educational Services		5,000	5,000					5,000	5,000		5,000	5,000
Other Purchased Services (400-500 series)		80	80					80	80		74	74
General Supplies		84,195	84,195		(14,867)	(14,867)		69,328	69,328		66,545	66,545
Textbooks		29,085	29,085		(4,423)	(4,423)		24,662	24,662		21,980	21,980
Other Objects		368	368		(75)	(75)		293	293		64	64
<b>Total Resource Room/Resource Center</b>	<b>168,451</b>	<b>18,031,755</b>	<b>18,200,206</b>	<b>75,500</b>	<b>249,907</b>	<b>325,407</b>	<b>243,951</b>	<b>18,281,662</b>	<b>18,525,613</b>	<b>40,251</b>	<b>18,242,579</b>	<b>18,282,830</b>
<b>Artists:</b>												
Salaries of Teachers	156,715	845,497	1,002,222	(131,158)	265,156	133,998	25,567	1,110,653	1,136,220	21,506	1,110,653	1,132,159
Other Salaries for Instruction		956,488	956,488		38,556	38,556		995,044	995,044		995,043	995,043
Purchased Professional-Educational Services		12,400	12,400					12,400	12,400		12,400	12,400
Purchased Technical Services	42,000		42,000	(14,400)			27,600					
General Supplies	20,500	17,200	37,700	2,000	(11,758)	(9,758)	22,500	5,442	27,942	18,538	5,442	23,980
Textbooks		9,000	9,000		(3,374)	(3,374)		5,626	5,626		5,626	5,626
<b>Total Artists</b>	<b>219,225</b>	<b>1,840,585</b>	<b>2,059,810</b>	<b>(145,558)</b>	<b>288,580</b>	<b>145,022</b>	<b>75,667</b>	<b>2,129,165</b>	<b>2,204,832</b>	<b>40,044</b>	<b>2,129,164</b>	<b>2,169,208</b>
<b>Preschool Disabilities - Full-Time:</b>												
Salaries of Teachers	687,884		687,884	26,743		26,743	714,627		714,627	713,228		713,228
Other Salaries for Instruction	656,979		656,979	31,203		31,203	688,182		688,182	686,232		686,232
<b>Total Preschool Disabilities - Full-Time</b>	<b>1,344,863</b>	<b>-</b>	<b>1,344,863</b>	<b>57,946</b>	<b>-</b>	<b>57,946</b>	<b>1,402,809</b>	<b>-</b>	<b>1,402,809</b>	<b>1,399,460</b>	<b>-</b>	<b>1,399,460</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,842,404</b>	<b>31,795,047</b>	<b>33,637,451</b>	<b>35,814</b>	<b>(594,591)</b>	<b>(558,777)</b>	<b>1,878,218</b>	<b>31,200,456</b>	<b>33,078,674</b>	<b>1,606,145</b>	<b>30,838,095</b>	<b>32,444,240</b>

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Outsourced Fund 11-13	Revised Revenue Fund 15	Total General Fund	Outsourced Fund 11-13	Revised Revenue Fund 15	Total General Fund	Outsourced Fund 11-13	Revised Revenue Fund 15	Total General Fund	Outsourced Fund 11-13	Revised Revenue Fund 15	Total General Fund
Bilingual Education - Instruction		\$ 15,343,186	\$ 15,343,186	\$ 45,277	\$ 45,277	\$ 15,388,463	\$ 45,277	\$ 45,277	\$ 15,388,463	\$ 15,293,272	\$ 474,728	\$ 15,293,272
Salaries of Teachers		258,456	258,456	214,272	214,272	472,728	214,272	214,272	472,728			
Other Salaries for Instruction		15,000	15,000	(15,000)	(15,000)							
Purchased Professional-Instructional Services		6,152	6,152									
Other Purchased Services (400-500 series)		269,134	269,134	(21,664)	(21,664)	247,470	25,000	27,970	262,970	12,983	5,600	229,074
General Supplies		51,100	78,100	22,836	16,261	94,661	18,725	25,936	94,661	65,173	65,173	242,057
Textbooks		1,731	1,731	(270)	(270)	1,461			1,461		936	65,173
Other Objects		15,946,759	15,946,759	235,951	239,676	16,226,435	41,725	16,182,710	16,226,435	12,983	936	15,989,606
Total Bilingual Education - Instruction												
School-Sponsored Activities - Inst.		114,248	114,248	(2,771)	(2,771)	111,577			111,577			111,577
Scholarships		3,270	3,270	(1,719)	(1,719)	1,551			1,551			1,551
Purchased Services (400-500 series)		8,512	8,512	(1,012)	(1,012)	7,500			7,500			7,500
Supplies and Materials		2,865	2,865			2,865			2,865			2,865
Other Objects		128,995	128,995	(5,502)	(5,502)	123,493			123,493			123,493
Total School-Sponsored Activities - Inst.												
Scholarships		1,060,139	1,060,139	(92,409)	(92,409)	967,730	34,584	983,196	967,730	34,584	983,196	967,730
Purchased Services (400-500 series)		238,114	238,114	(43,237)	(43,237)	194,877	13,696	208,573	194,877	13,696	208,573	194,877
Supplies and Materials		169,000	169,000	(2,398)	(2,398)	166,602			166,602			166,602
Other Objects		28,950	28,950	(4,431)	(4,431)	24,519			24,519			24,519
Other Objects		1,452,702	1,452,702	(17,265)	(17,265)	1,435,437	48,230	1,483,667	1,435,437	34,333	1,483,667	1,435,437
Total School-Sponsored Activities - Inst.												
Before/After School Programs - Instruction		371,250	371,250	(62,549)	(62,549)	308,701	570,050	291,403	861,452	298,507	222,072	520,579
Salaries of Teachers		69,625	69,625	(6,304)	(6,304)	63,321	17,472	80,793	80,793			41,830
Other Salaries for Instruction		6,752	6,752	(583)	(583)	6,169	101,880	109,050	109,050			4,583
Supplies and Materials		450,137	450,137	(87,251)	(87,251)	362,886	698,402	663,873	1,053,275	298,507	374,475	576,982
Other Objects		20,960	20,960	(14,480)	(14,480)	6,480	291,000	297,480	297,480	163,806	163,806	163,806
Total Before/After School Programs - Instruction												
Salaries		276,640	276,640	(14,480)	(14,480)	262,160	291,000	297,480	297,480	163,806	163,806	163,806
Supplies and Materials		2,125	2,125			2,125	2,125	2,125	2,125	2,125	2,125	2,125
Other Salaries for Instruction		276,653	276,653	(14,480)	(14,480)	262,173	291,125	297,653	297,653	165,931	165,931	165,931
Total Before/After School Programs - Support Services												
Salaries		1,011,547	1,011,547	(101,754)	(101,754)	909,793	983,537	983,537	983,537	464,325	464,325	718,800
Supplies and Materials		598,748	598,748	(13,836)	(13,836)	584,912	600,194	45,876	646,070	429,588	42,406	471,994
Other Salaries for Instruction		207,600	207,600	(263,400)	(263,400)	(55,800)	214,200	53,487	267,687	199,866	39,876	239,742
Purchased Professional & Tech Services		45,750	45,750	(3,313)	(3,313)	42,437	45,750	45,750	45,750	45,750	45,750	45,750
General Supplies		7,000	7,000	147,100	147,100	154,100	154,500	154,500	154,500	154,500	154,500	154,500
Other Objects		859,098	859,098	(16,169)	(16,169)	842,929	1,012,644	1,012,644	1,116,557	829,684	85,873	914,813
Total Before/After School Programs - Support Services												
Salaries		168,607	168,607	(65,259)	(65,259)	103,348	103,348	103,348	103,348	61,302	6,673	68,975
Supplies and Materials		68,607	68,607	(65,259)	(65,259)	3,348	10,148	10,148	12,538	61,302	6,673	68,975
Total Summer School - Support Services												
Salaries		1,028,105	1,028,105	(13,287)	(13,287)	1,014,818	1,116,972	1,116,972	1,240,815	890,366	94,422	985,788
Supplies and Materials		3,158,679	3,158,679	117,644	117,644	3,276,323	3,276,323	3,276,323	3,276,323	3,276,323	3,276,323	3,276,323
Other Salaries for Instruction		257,445	257,445	11,464	11,464	268,909	275,909	275,909	275,909	275,909	275,909	275,909
Purchased Professional & Tech Services		3,950	3,950	247,000	247,000	250,950	250,950	250,950	250,950	250,950	250,950	250,950
Other Purchased Services (400-500 series)		2,500	2,500	(1,150)	(1,150)	1,350	1,350	1,350	1,350	1,350	1,350	1,350
General Supplies		28,734	28,734	(1,055)	(1,055)	27,679	27,679	27,679	27,679	27,679	27,679	27,679
Textbooks		6,286	6,286	(2,714)	(2,714)	3,572	3,572	3,572	3,572	3,572	3,572	3,572
Other Objects		2,200	2,200	1,800	1,800	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Alternative Education Programs - Instruction												
Salaries		3,459,794	3,459,794	380,009	380,009	3,839,803	3,839,803	3,839,803	3,839,803	3,839,803	3,839,803	3,839,803
Supplies and Materials		1,245,939	1,245,939	(71,008)	(71,008)	1,174,931	96,811	1,174,931	1,174,931	1,174,931	1,174,931	1,174,931
Other Salaries for Instruction		4,750	4,750	(2,550)	(2,550)	2,200	2,550	2,550	2,550	2,550	2,550	2,550
Purchased Professional & Tech Services		1,900	1,900	(600)	(600)	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Other Purchased Services (400-500 series)		26,420	26,420	(6,271)	(6,271)	20,149	20,149	20,149	20,149	20,149	20,149	20,149
Supplies and Materials		1,300	1,300	(456)	(456)	844	844	844	844	844	844	844
Other Objects		1,667,439	1,667,439	(37,439)	(37,439)	1,630,000	96,211	1,630,000	1,630,000	96,211	1,630,000	1,630,000
Total Alternative Education Programs - Support Services												
Salaries		387,130	387,130	(290,319)	(290,319)	96,811	96,811	96,811	96,811	96,811	96,811	96,811
Supplies and Materials		4,740,161	4,740,161	5,023,433	5,023,433	9,763,594	9,763,594	9,763,594	9,763,594	9,763,594	9,763,594	9,763,594
Other Salaries for Instruction												
Purchased Professional & Tech Services												
Other Purchased Services (400-500 series)												
Supplies and Materials												
Other Objects												
Total Alternative Education Programs - Support Services												
Salaries		4,740,161	4,740,161	5,023,433	5,023,433	9,763,594	9,763,594	9,763,594	9,763,594	9,763,594	9,763,594	9,763,594
Supplies and Materials												
Other Salaries for Instruction												
Purchased Professional & Tech Services												
Other Purchased Services (400-500 series)												
Supplies and Materials												
Other Objects												
Total Alternative Education Programs - Support Services												

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	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>Other Supplemental / At Risk Programs - Instruction</b>												
Salaries of Teachers		\$ 5,866,180	\$ 5,866,180			\$ (219,590)		\$ (219,590)	\$ 5,646,590	\$ 5,646,590	\$ 5,546,178	\$ 5,546,178
Purchased Professional & Tech Services		65,000	65,000						65,000	65,000	65,000	65,000
Other Purchased Services (400-500 series)		3,900	3,900			(3,300)		(3,300)	600	600		
General Supplies		100,415	100,415			(6,634)		(6,634)	93,781	93,781	89,864	89,864
Textbooks		20,280	20,280			(1,381)		(1,381)	18,899	18,899	18,887	18,887
Other Objects		2,500	2,500			-		-	2,500	2,500	-	-
<b>Total Other Supplemental at Risk Programs - Instruction</b>		<b>6,038,275</b>	<b>6,038,275</b>			<b>(230,905)</b>		<b>(230,905)</b>	<b>5,827,370</b>	<b>5,827,370</b>	<b>5,719,929</b>	<b>5,719,929</b>
<b>Other Supplemental at Risk Programs - Support Svcs</b>												
Salaries		1,278,643	1,278,643			520,245		520,245	1,798,888	1,798,888	1,728,948	1,728,948
Purchased Services (400-500 series)		6,125	6,125			5,325		5,325	11,450	11,450	2,472	2,472
Supplies and Materials		26,905	26,905			(2,145)		(2,145)	24,760	24,760	24,268	24,268
Other Objects		6,450	6,450			(1,635)		(1,635)	4,815	4,815	2,275	2,275
<b>Total Other Supplemental at Risk Programs - Support Svcs</b>		<b>1,318,123</b>	<b>1,318,123</b>			<b>521,790</b>		<b>521,790</b>	<b>1,839,913</b>	<b>1,839,913</b>	<b>1,757,963</b>	<b>1,757,963</b>
<b>Total Other Supplemental / At Risk Programs</b>		<b>7,376,398</b>	<b>7,376,398</b>			<b>290,885</b>		<b>290,885</b>	<b>7,667,283</b>	<b>7,667,283</b>	<b>7,477,892</b>	<b>7,477,892</b>
<b>Community Services Programs/Operations</b>												
Salaries	\$ 217,244	122,368	339,612	\$ 10,658	7,456	38,114	\$ 247,902	129,824	377,726	\$ 236,058	105,084	341,142
Purchased Services (300-500 series)	180,450	1,000	181,450	1,440		1,440	181,890	1,000	182,890	164,679		164,679
Supplies and Materials	7,000	900	7,900				7,000	900	7,900	2,703		2,703
Other Objects	1,600	2,500	(200)			(200)	1,400	900	2,300		431	431
<b>Total Community Services Programs/Operations</b>	<b>406,294</b>	<b>125,168</b>	<b>531,462</b>	<b>31,898</b>	<b>7,456</b>	<b>39,354</b>	<b>438,192</b>	<b>132,624</b>	<b>570,816</b>	<b>403,440</b>	<b>105,515</b>	<b>508,955</b>
<b>Total Instruction</b>	<b>20,448,554</b>	<b>162,104,245</b>	<b>182,552,799</b>	<b>(1,641,162)</b>	<b>1,435,627</b>	<b>(205,535)</b>	<b>18,807,392</b>	<b>163,539,872</b>	<b>182,347,264</b>	<b>14,946,254</b>	<b>162,102,572</b>	<b>177,048,826</b>
<b>Undistributed Expenditures - Instruction</b>												
Tuition to Other LEAs Within the State - Regular		276,237	276,237			246,237		246,237	128,351	128,351	128,351	128,351
Tuition to Other LEAs Within the State - Special		1,490,197	1,490,197	(30,000)		(30,000)			1,490,197	1,356,226	1,356,226	1,356,226
Tuition to County Voc. School Dist. - Regular	21,836,989		21,836,989			21,836,989		21,836,989	21,836,989	21,836,988	21,836,988	21,836,988
Tuition to County Voc. School Dist. - Special		1,129,740	1,129,740	113,000		113,000		1,242,740	1,241,090	1,241,090	1,241,090	1,241,090
Tuition to CSSD & Regional Day Schools		3,648,942	3,648,942			506,398		4,155,340	4,155,340	4,045,162	4,045,162	4,045,162
Tuition to Private Schools for the Disabled - Within State		9,637,557	9,637,557			502,825		10,140,382	9,893,941	9,893,941	9,893,941	9,893,941
Tuition to Private Schools for the Disabled & Other LEA - Spl.Q.		409,083	409,083			(93,000)		316,083	268,445	268,445	268,445	268,445
Tuition - State Facilities		1,117,947	1,117,947			4,500		1,122,447	1,122,447	1,122,447	1,122,447	1,122,447
Tuition - Other		90,100	90,100			(36,324)		53,776	1,890	1,890		1,890
<b>Total Undistributed Expenditures - Instruction</b>	<b>39,636,792</b>		<b>39,636,792</b>	<b>967,399</b>		<b>967,399</b>	<b>40,604,191</b>		<b>40,604,191</b>	<b>39,894,540</b>		<b>39,894,540</b>
<b>Undist. Expend. - Attend. &amp; Social Work</b>												
Salaries	132,801	651,501	784,302	34,988	57,627	92,615	167,789	709,128	876,917	167,271	681,577	848,848
Salaries of Family Support Teams		41,455	41,455			(2,268)		39,187	39,187	39,187	39,187	39,187
Salaries of Family Liaisons and Coordin. Parent Inv. Specialists	252,353	102,326	354,679	(37)	(14,280)	(14,317)	252,316	88,046	340,362	252,316	88,046	340,362
Salaries of Community/School Coordinators	44,322	448,809	493,131	(7,633)	9,313	1,680	36,689	458,122	494,811	36,689	432,937	469,626
Other Purchased Services (400-500 series)	10,000	500	10,500			(9,068)		932	500	1,432	471	471
Supplies and Materials	3,504	6,402	9,906			(1,672)		3,504	4,730	2,817	3,092	6,809
<b>Total Undist. Expend. - Attend. &amp; Social Work</b>	<b>442,980</b>	<b>1,250,993</b>	<b>1,693,973</b>	<b>18,250</b>	<b>48,720</b>	<b>66,970</b>	<b>461,230</b>	<b>1,299,713</b>	<b>1,760,943</b>	<b>459,564</b>	<b>1,245,739</b>	<b>1,705,303</b>
<b>Undist. Expend. - Health Services</b>												
Salaries	1,159,249	3,681,975	4,841,224	(46,956)	(195,886)	(242,842)	1,112,293	3,486,089	4,598,382	1,100,437	3,433,775	4,534,212
Purchased Professional and Technical Services	125,434		125,434	(1,106)		(1,106)		124,328	124,328	73,762	73,762	73,762
Other Purchased Services (400-500 series)	26,509		26,509					26,509	22,301	22,301	22,301	22,301
Supplies and Materials	54,963	11,691	66,654			(2,948)		54,963	63,706	50,548	6,879	57,427
<b>Total Undist. Expend. - Health Services</b>	<b>1,366,155</b>	<b>3,693,666</b>	<b>5,059,821</b>	<b>(48,062)</b>	<b>(195,886)</b>	<b>(246,896)</b>	<b>1,318,093</b>	<b>3,694,332</b>	<b>4,812,925</b>	<b>1,247,048</b>	<b>3,440,654</b>	<b>4,687,702</b>
<b>Undist. Expend. - Speech, OT, PT and Related Services</b>												
Salaries	3,117,208		3,117,208	(114,134)		(114,134)	3,003,074	3,003,074	2,990,567	2,990,567	2,990,567	2,990,567
Purchased Professional - Educational Services	1,009,629		1,009,629	(270,922)		(270,922)	738,707	738,707	689,908	689,908	689,908	689,908
General Supplies	20,000		20,000				20,000	11,438				11,438
<b>Total Undist. Expend. - Speech, OT, PT and Related Services</b>	<b>4,146,837</b>		<b>4,146,837</b>	<b>(385,056)</b>		<b>(385,056)</b>	<b>3,761,781</b>		<b>3,761,781</b>	<b>3,691,913</b>		<b>3,691,913</b>
<b>Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>												
Salaries	6,850,841		6,850,841	274,982		274,982	7,125,823	7,125,823	7,112,575	7,112,575		7,112,575
Purchased Professional - Educational Services	783,069		783,069			(74,226)	708,843		708,843			479,378
<b>Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>	<b>7,633,910</b>		<b>7,633,910</b>	<b>200,756</b>		<b>200,756</b>	<b>7,834,666</b>		<b>7,834,666</b>	<b>7,591,953</b>		<b>7,591,953</b>
<b>Undist. Expend. - Guidance</b>												
Salaries of Other Professional Staff	1,082,591	4,930,554	6,013,145	(532,058)	716,382	164,324	530,533	5,646,936	6,177,469	530,063	5,584,048	6,114,111
Salaries of Secretarial and Clerical Assistants	192,802	385,661	578,463		(43,740)	36,902	273,444	341,921	615,365	273,411	336,681	610,092
Other Salaries	162,277		162,277			77,340	239,617	239,617	239,617	239,617	239,617	239,617
Purchased Professional - Educational Services	290,682	1,500	292,182	(114,320)		(114,320)	176,362	1,500	177,862	177,862	175,562	175,562
Other Purchased Services (400-500 series)	24,075		24,075			(11,454)		12,621	12,621	12,621	12,621	12,621
Supplies and Materials	54,962	31,067	86,029	6,884	(4,170)	2,714	61,846	26,897	88,743	55,675	23,762	79,437
<b>Total Undist. Expend. - Guidance</b>	<b>1,807,389</b>	<b>5,348,782</b>	<b>7,156,171</b>	<b>(512,966)</b>	<b>668,472</b>	<b>155,506</b>	<b>1,294,423</b>	<b>6,017,254</b>	<b>7,311,677</b>	<b>1,286,649</b>	<b>5,944,491</b>	<b>7,231,140</b>

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PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISSON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Overview Fund Fund 11-13	Total General Fund	Blended Resource Fund 15	Overview Fund Fund 11-13	Total General Fund	Blended Resource Fund 15	Overview Fund Fund 11-13	Total General Fund	Blended Resource Fund 15	Overview Fund Fund 11-13	Total General Fund	Blended Resource Fund 15
Under. Expend. - Child Study Teams	\$ 9,156,192	\$ 9,156,192	\$ 214,383	\$ 9,370,575	\$ 9,370,575	\$ 9,363,465	\$ 9,363,465	\$ 9,363,465	\$ 9,363,465	\$ 9,363,465	\$ 9,363,465	\$ 9,363,465
Salaries of Other Professional Staff	37,105	37,105	83,240	124,345	124,345	124,345	124,345	124,345	124,345	124,345	124,345	124,345
Salaries of Secretarial and Clerical Assistants	93,308	93,308	(20,108)	73,200	73,200	73,200	73,200	73,200	73,200	73,200	73,200	73,200
Other Salaries	9,435	9,435	(49,013)	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Professional Personnel - Educational Services	9,612	9,612		9,612	9,612	9,612	9,612	9,612	9,612	9,612	9,612	9,612
Risk Purchase Serv. (400-500) series other than Biennial/Id Costs)	60,790	60,790		60,790	60,790	60,790	60,790	60,790	60,790	60,790	60,790	60,790
Supplies and Materials	3,020	3,020		3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020
Other Objects	9,653,462	9,653,462	(2,000)	9,651,462	9,651,462	9,651,462	9,651,462	9,651,462	9,651,462	9,651,462	9,651,462	9,651,462
Total Under. Expend. - Child Study Teams	5,051,430	5,051,430	(1,047,811)	4,003,619	4,003,619	4,003,619	4,003,619	4,003,619	4,003,619	4,003,619	4,003,619	4,003,619
Under. Expend. - Improvement of Inst. Serv.	1,497,977	1,497,977	316,800	1,814,777	1,814,777	1,814,777	1,814,777	1,814,777	1,814,777	1,814,777	1,814,777	1,814,777
Salaries of Supervisors of Inst. Serv.	1,497,977	1,497,977	(4,153)	1,493,824	1,493,824	1,493,824	1,493,824	1,493,824	1,493,824	1,493,824	1,493,824	1,493,824
Salaries of Other and Clerical Assist.	19,040	19,040	(105,543)	13,497	13,497	13,497	13,497	13,497	13,497	13,497	13,497	13,497
Other Salaries	298,274	298,274	788,889	1,087,163	1,087,163	1,087,163	1,087,163	1,087,163	1,087,163	1,087,163	1,087,163	1,087,163
Set of Facilities, Math & Library Cuisines	1,253,910	1,253,910	655,625	1,909,535	1,909,535	1,909,535	1,909,535	1,909,535	1,909,535	1,909,535	1,909,535	1,909,535
Purchased Prof. Educational Services	10,000	10,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other Purch Prof. and Tech. Services	1,732,374	1,732,374	1,608	1,734,000	1,734,000	1,734,000	1,734,000	1,734,000	1,734,000	1,734,000	1,734,000	1,734,000
Other Purch Services (400-500)	175,719	175,719	28,843	204,562	204,562	204,562	204,562	204,562	204,562	204,562	204,562	204,562
Supplies and Materials	4,360	4,360	2,757	7,117	7,117	7,117	7,117	7,117	7,117	7,117	7,117	7,117
Other Objects	10,408,421	10,408,421	(421,222)	9,987,199	9,987,199	9,987,199	9,987,199	9,987,199	9,987,199	9,987,199	9,987,199	9,987,199
Total Under. Expend. - Improvement of Inst. Serv.	844,778	844,778	(250,264)	594,514	594,514	594,514	594,514	594,514	594,514	594,514	594,514	594,514
Under. Expend. - Ed. Media Serv./Sch. Library	9,912	9,912	(7,134)	2,778	2,778	2,778	2,778	2,778	2,778	2,778	2,778	2,778
Salaries	9,912	9,912		9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912
Purchased Professional and Technical Services	500	500		500	500	500	500	500	500	500	500	500
Other Purchased Services (400-500 series)	198,455	198,455	(17,991)	180,464	180,464	180,464	180,464	180,464	180,464	180,464	180,464	180,464
Supplies and Materials	3,037,043	3,037,043	(77,880)	2,959,163	2,959,163	2,959,163	2,959,163	2,959,163	2,959,163	2,959,163	2,959,163	2,959,163
Other Objects	890,867	890,867		890,867	890,867	890,867	890,867	890,867	890,867	890,867	890,867	890,867
Total Under. Expend. - Ed. Media Serv./Sch. Library	36,089	36,089	(17,991)	18,098	18,098	18,098	18,098	18,098	18,098	18,098	18,098	18,098
Under. Expend. - Instructional Staff Training Serv.	1,640,237	1,640,237	(24,753)	1,615,484	1,615,484	1,615,484	1,615,484	1,615,484	1,615,484	1,615,484	1,615,484	1,615,484
Salaries	1,640,237	1,640,237		1,640,237	1,640,237	1,640,237	1,640,237	1,640,237	1,640,237	1,640,237	1,640,237	1,640,237
Salaries of Secretarial and Clerical Assist	24,000	24,000	89,753	113,753	113,753	113,753	113,753	113,753	113,753	113,753	113,753	113,753
Other Salaries	396,666	396,666	24,000	420,666	420,666	420,666	420,666	420,666	420,666	420,666	420,666	420,666
Professional Personnel - Educational Servs	583,681	583,681	(26,000)	557,681	557,681	557,681	557,681	557,681	557,681	557,681	557,681	557,681
Other Purchased Services (400-500 series)	6,000	6,000	102,443	108,443	108,443	108,443	108,443	108,443	108,443	108,443	108,443	108,443
Supplies and Materials	45,750	45,750	9,825	55,575	55,575	55,575	55,575	55,575	55,575	55,575	55,575	55,575
Other Objects	130	130	(581)	75	75	75	75	75	75	75	75	75
Total Under. Expend. - Instructional Staff Training Serv.	1,640,237	1,640,237	(24,753)	1,615,484	1,615,484	1,615,484	1,615,484	1,615,484	1,615,484	1,615,484	1,615,484	1,615,484
Under. Expend. - Support Serv. - General Admin.	1,259,672	1,259,672	289,364	1,549,036	1,549,036	1,549,036	1,549,036	1,549,036	1,549,036	1,549,036	1,549,036	1,549,036
Salaries	84,224	84,224	(10,461)	73,763	73,763	73,763	73,763	73,763	73,763	73,763	73,763	73,763
Salaries of Secretarial and Clerical Assist	850,000	850,000	(5,917)	844,083	844,083	844,083	844,083	844,083	844,083	844,083	844,083	844,083
Other Salaries	165,000	165,000	(25,013)	139,987	139,987	139,987	139,987	139,987	139,987	139,987	139,987	139,987
Architect/Engineering Services	150,000	150,000	(144,980)	5,020	5,020	5,020	5,020	5,020	5,020	5,020	5,020	5,020
Purchased Professional Services	407,160	407,160	(500)	406,660	406,660	406,660	406,660	406,660	406,660	406,660	406,660	406,660
Purchased Technical Services	185,000	185,000	162,000	347,000	347,000	347,000	347,000	347,000	347,000	347,000	347,000	347,000
Communications/Telecom	1,209,182	1,209,182	(88,394)	1,120,788	1,120,788	1,120,788	1,120,788	1,120,788	1,120,788	1,120,788	1,120,788	1,120,788
BOE Other Purchased Services	91,530	91,530	(2,257)	89,273	89,273	89,273	89,273	89,273	89,273	89,273	89,273	89,273
Other Purchased Services (400-500 series)	846,700	846,700	15,050	861,750	861,750	861,750	861,750	861,750	861,750	861,750	861,750	861,750
Supplies and Materials	68,556	68,556	18,432	86,988	86,988	86,988	86,988	86,988	86,988	86,988	86,988	86,988
BOE In-House Training/Meeting Supplies	15,000	15,000	(10,290)	4,710	4,710	4,710	4,710	4,710	4,710	4,710	4,710	4,710
Judgments Against The School District	215,000	215,000	(233)	214,767	214,767	214,767	214,767	214,767	214,767	214,767	214,767	214,767
Miscellaneous Expenditures	38,350	38,350	(233)	38,117	38,117	38,117	38,117	38,117	38,117	38,117	38,117	38,117
BOE Membership & Dues	65,750	65,750	350	66,100	66,100	66,100	66,100	66,100	66,100	66,100	66,100	66,100
Total Under. Expend. - Support Serv. - General Admin.	5,061,172	5,061,172	196,462	5,257,634	5,257,634	5,257,634	5,257,634	5,257,634	5,257,634	5,257,634	5,257,634	5,257,634
Under. Expend. - Support Serv. - School Admin.	24,000	24,000	(474,931)	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Salaries of Principals/Assistant Principals	3,048,864	3,048,864	122,101	3,170,965	3,170,965	3,170,965	3,170,965	3,170,965	3,170,965	3,170,965	3,170,965	3,170,965
Salaries of Secretarial and Clerical Assistants	369,840	369,840	(60,457)	309,383	309,383	309,383	309,383	309,383	309,383	309,383	309,383	309,383
Other Purchased Services (400-500 series)	2,500	2,500	(6,550)	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
Supplies and Materials	24,000	24,000	(5,843)	18,157	18,157	18,157	18,157	18,157	18,157	18,157	18,157	18,157
Other Objects	4,388	4,388		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388
Total Under. Expend. - Support Serv. - School Admin.	40,808	40,808	(15,011)	25,797	25,797	25,797	25,797	25,797	25,797	25,797	25,797	25,797
<b>Total Under. Expend. - Support Serv. - School Admin.</b>	<b>40,808</b>	<b>40,808</b>	<b>(15,011)</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>
<b>Total Under. Expend. - Support Serv. - School Admin.</b>	<b>40,808</b>	<b>40,808</b>	<b>(15,011)</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>	<b>25,797</b>

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operation Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operation Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operation Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operation Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>Unitid, Expend. - Central Services</b>												
Salaries	\$ 4,806,405	\$ 4,806,405	\$ 4,806,405	\$ 33,383	\$ 33,383	\$ 4,839,788	\$ 4,819,788	\$ 4,819,788	\$ 4,819,788	\$ 4,748,825	\$ 4,748,825	
Purchased Professional Services	357,227	357,227	357,227	117,659	117,659	474,886	474,886	474,886	474,886	438,679	438,679	
Purchased Technical Services	302,856	302,856	302,856	(33,500)	(33,500)	270,356	270,356	270,356	270,356	163,806	163,806	
Mile Purchased Services (400-500) (COT 594)	344,912	344,912	344,912	(81,443)	(81,443)	263,470	263,470	263,470	263,470	252,069	252,069	
Supplies and Materials	178,583	178,583	178,583	(6,070)	(6,070)	172,513	172,513	172,513	172,513	141,177	141,177	
Miscellaneous Expenditures	18,800	18,800	18,800	1,470	1,470	20,270	20,270	20,270	20,270	4,533	4,533	
Total Unitid, Expend. - Central Services	6,008,783	6,008,783	6,008,783	22,500	22,500	6,031,283	6,031,283	6,031,283	6,031,283	5,749,069	5,749,069	
<b>Unitid, Expend. - Admin Information Technology</b>												
Salaries	461,532	461,532	461,532	43,085	43,085	504,617	504,617	504,617	504,617	496,211	496,211	
Purchased Technical Services	1,474,695	1,474,695	1,474,695	(156,696)	(156,696)	1,317,999	1,317,999	1,317,999	1,317,999	1,231,977	1,231,977	
Other Purchased Services (100-500 series)	134,000	134,000	134,000	22,600	22,600	156,600	156,600	156,600	156,600	151,457	151,457	
Supplies and Materials	144,547	144,547	144,547	106,718	106,718	251,275	251,275	251,275	251,275	215,269	215,269	
Objects	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	-	-	
Total Unitid, Expend. - Admin Information Technology	2,216,774	2,216,774	2,216,774	15,717	15,717	2,232,491	2,232,491	2,232,491	2,232,491	2,094,914	2,094,914	
<b>Unitid, Expend. - Required Maintenance for School Facilities</b>												
Salaries	3,337,246	3,337,246	3,337,246	117,281	117,281	3,454,527	3,454,527	3,454,527	3,454,527	3,276,024	3,276,024	
Cleaning, Repair, and Maintenance Services	5,935,500	5,935,500	5,935,500	619,996	619,996	6,555,496	6,555,496	6,555,496	6,555,496	6,279,454	6,279,454	
Other Supplies	697,000	697,000	697,000	412,333	412,333	1,109,333	1,109,333	1,109,333	1,109,333	1,078,745	1,078,745	
Other Objects	148,762	148,762	148,762	(23,980)	(23,980)	124,782	124,782	124,782	124,782	35,256	35,256	
Total Unitid, Expend. - Required Maintenance for School Facilities	10,126,508	10,126,508	10,126,508	1,122,630	1,122,630	11,249,138	11,249,138	11,249,138	11,249,138	7,486,109	7,486,109	
<b>Unitid, Expend. - Care &amp; Upkeep of Grounds</b>												
Cleaning, Repair, and Maintenance Services	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500	-	-	
Unitid, Expend. - Custodial Services	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500	-	-	
<b>Unitid, Expend. - Custodial Services</b>												
Salaries	2,997,015	2,997,015	2,997,015	(1,435,347)	(1,435,347)	1,561,668	1,561,668	1,561,668	1,561,668	1,554,108	1,554,108	
Salaries of Non-Instructional Aides	1,200,000	1,200,000	1,200,000	(53,361)	(53,361)	1,146,639	1,146,639	1,146,639	1,146,639	1,146,639	1,146,639	
Cleaning, Repair, and Maintenance Services	9,042,250	9,042,250	9,042,250	75,000	75,000	9,117,250	9,117,250	9,117,250	9,117,250	8,437,890	8,437,890	
Rental of Land, Building & Other than Lease Purchases	6,080,047	6,080,047	6,080,047	(1,000,000)	(1,000,000)	5,080,047	5,080,047	5,080,047	5,080,047	4,896,391	4,896,391	
Other Purchased Property Services	160,000	160,000	160,000	-	-	160,000	160,000	160,000	160,000	157,061	157,061	
Insurance	1,911,319	1,911,319	1,911,319	86,000	86,000	1,997,319	1,997,319	1,997,319	1,997,319	1,864,139	1,864,139	
Miscellaneous Purchased Services	65,000	65,000	65,000	-	-	65,000	65,000	65,000	65,000	27,699	27,699	
General Supplies	95,000	113,100	113,100	1,810	1,810	114,910	114,910	114,910	114,910	51,701	51,701	
Energy (Natural Gas)	2,575,000	2,575,000	2,575,000	(73,844)	(73,844)	2,501,156	2,501,156	2,501,156	2,501,156	1,765,036	1,765,036	
Energy (Electricity)	5,665,000	5,665,000	5,665,000	-	-	5,665,000	5,665,000	5,665,000	5,665,000	4,142,727	4,142,727	
Energy (Oil)	30,000	30,000	30,000	-	-	30,000	30,000	30,000	30,000	17,222	17,222	
Total Unitid, Expend. - Custodial Services	29,820,631	29,820,631	29,820,631	(2,401,523)	(2,401,523)	27,419,108	27,419,108	27,419,108	27,419,108	23,060,713	23,060,713	
<b>Unitid, Expend. - Security</b>												
Salaries	809,474	809,474	809,474	125,823	125,823	935,297	935,297	935,297	935,297	878,573	878,573	
Purchased Professional and Technical Services	6,577,616	6,577,616	6,577,616	(3,100)	(3,100)	6,574,516	6,574,516	6,574,516	6,574,516	6,279,454	6,279,454	
Other Purchased Services	10,000	10,000	10,000	(600)	(600)	9,400	9,400	9,400	9,400	6,812	6,812	
General Supplies	30,234	30,234	30,234	(1,109)	(1,109)	29,125	29,125	29,125	29,125	24,881	24,881	
Other Objects	7,397,696	7,397,696	7,397,696	125,723	125,723	7,523,419	7,523,419	7,523,419	7,523,419	7,164,839	7,164,839	
Total Unitid, Expend. - Security	47,463,967	47,463,967	47,463,967	(1,153,179)	(1,153,179)	46,310,788	46,310,788	46,310,788	46,310,788	39,111,112	39,111,112	
<b>Unitid, Expend. - Student Transportation Serv.</b>												
Salaries of Non-Instructional Aides	100,000	100,000	100,000	(793)	(793)	99,207	99,207	99,207	99,207	80,388	80,388	
M. For Exp. Transp. (Bus, Motor and School) - Regular	313,897	313,897	313,897	(1,207)	(1,207)	312,690	312,690	312,690	312,690	302,714	302,714	
Management Prof. (ESC & CTSA) Transport. Student Programs	14,001	14,001	14,001	-	-	14,001	14,001	14,001	14,001	24,148	24,148	
Other Purchased Services (Between Bus and School) - Vendor	4,053,482	4,053,482	4,053,482	1,194,200	1,194,200	5,247,682	5,247,682	5,247,682	5,247,682	6,281	6,281	
Contract Services (Other than Between, Home & School) - Vendor	177,135	177,135	177,135	(78,011)	(78,011)	99,124	99,124	99,124	99,124	4,228,135	4,228,135	
Contract Serv (Bus, Exp. Student) - Vendor	10,638,489	10,638,489	10,638,489	(725,000)	(725,000)	9,913,489	9,913,489	9,913,489	9,913,489	128,209	128,209	
Contract Serv (Bus, Exp. Student) - ESC & CTSA	1,293,637	1,293,637	1,293,637	(602,231)	(602,231)	691,406	691,406	691,406	691,406	8,052,297	8,052,297	
Contract Serv. - Aid in Line Payments - Nonpublic	406,640	406,640	406,640	(44,200)	(44,200)	362,440	362,440	362,440	362,440	261,197	261,197	
Contract Serv. - Aid in Line Payments - Choice	44,200	44,200	44,200	(44,200)	(44,200)	-	-	-	-	225	225	
Misc. Purchased Serv. - Transportation	57,000	57,000	57,000	8,000	8,000	65,000	65,000	65,000	65,000	5,690	5,690	
Supplies and Materials	80,000	80,000	80,000	-	-	80,000	80,000	80,000	80,000	70,117	70,117	
Transportation Supplies	80,000	80,000	80,000	-	-	80,000	80,000	80,000	80,000	150	150	
Other Objects	400	400	400	-	-	400	400	400	400	-	-	
Total Unitid, Expend. - Student Transportation Serv.	17,223,381	17,223,381	17,223,381	(1,547,771)	(1,547,771)	15,675,610	15,675,610	15,675,610	15,675,610	13,799,458	13,799,458	
<b>Total Unitid, Expend. - Security</b>												
Total Unitid, Expend. - Security	47,463,967	47,463,967	47,463,967	(1,153,179)	(1,153,179)	46,310,788	46,310,788	46,310,788	46,310,788	39,111,112	39,111,112	
<b>Total Unitid, Expend. - Security</b>												
Total Unitid, Expend. - Security	47,463,967	47,463,967	47,463,967	(1,153,179)	(1,153,179)	46,310,788	46,310,788	46,310,788	46,310,788	39,111,112	39,111,112	
<b>Total Unitid, Expend. - Security</b>												
Total Unitid, Expend. - Security	47,463,967	47,463,967	47,463,967	(1,153,179)	(1,153,179)	46,310,788	46,310,788	46,310,788	46,310,788	39,111,112	39,111,112	
<b>Total Unitid, Expend. - Security</b>												
Total Unitid, Expend. - Security	47,463,967	47,463,967	47,463,967	(1,153,179)	(1,153,179)	46,310,788	46,310,788	46,310,788	46,310,788	39,111,112	39,111,112	
<b>Total Unitid, Expend. - Security</b>												
Total Unitid, Expend. - Security	47,463,967	47,463,967	47,463,967	(1,153,179)	(1,153,179)	46,310,788	46,310,788	46,310,788	46,310,788	39,111,112	39,111,112	
<b>Total Unitid, Expend. - Security</b>												
Total Unitid, Expend. - Security	47,463,967	47,463,967	47,463,967	(1,153,179)	(1,153,179)	46,310,788	46,310,788	46,310,788	46,310,788	39,111,112	39,111,112	
<b>Total Unitid, Expend. - Security</b>												
Total Unitid, Expend. - Security	47,463,967	47,463,967	47,463,967	(1,153,179)	(1,153,179)	46,310,788	46,310,788	46,310,788	46,310,788	39,111,112	39,111,112	
<b>Total Unitid, Expend. - Security</b>												
Total Unitid, Expend. - Security	47,463,967	47,463,967	47,463,967	(1,153,179)	(1,153,179)	46,310,788	46,310,788	46,310,788	46,310,788	39,111,112	39,111,112	
<b>Total Unitid, Expend. - Security</b>												
Total Unitid, Expend. - Security	47,463,967	47,463,967	47,463,967	(1,153,179)	(1,153,179)	46,310,788	46,310,788	46,310,788	46,310,788	39,111,112	39,111,112	
<b>Total Unitid, Expend. - Security</b>												
Total Unitid, Expend. - Security	47,463,967	47,463,967	47,463,967	(1,153,179)	(1,153,179)	46,310,788	46,310,788	46,310,788	46,310,788	39,111,112	39,111,112	
<b>Total Unitid, Expend. - Security</b>												
Total Unitid, Expend. - Security	47,463,967	47,463,967	47,463,967	(1,153,179)	(1,153,179)	46,310,788	46,310,788	46,310,788	46			

FAYETTEVILLE PUBLIC SCHOOLS  
COMBINING SUBSIDIARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11-13	Blended Resources Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resources Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resources Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resources Fund 15	Total General Fund
<b>ALLOCATED BENEFITS</b>												
Basic Program - Instruction - Employee Benefits	\$ 151,270	-	\$ 151,270	\$ (2,991)	-	\$ (2,991)	\$ 148,279	-	\$ 148,279	\$ 148,210	-	\$ 148,210
Health Programs - Instruction - Employee Benefits	434,246	-	434,246	(31,217)	-	(31,217)	403,029	-	403,029	400,923	-	400,923
Special Programs - Instruction - Employee Benefits	41,678	-	41,678	(6,696)	-	(6,696)	48,675	-	48,675	48,608	-	48,608
Other Instructional Programs - Instruction - Employee Benefits	55,371	-	55,371	(8,100)	-	(8,100)	75,846	-	75,846	75,390	-	75,390
Community Services Programs - Operations - Employee Benefits	83,753	-	83,753	74,334	-	74,334	280,073	-	280,073	280,073	-	280,073
Attendance and Social Work Services - Employee Benefits	205,739	-	205,739	(23,835)	-	(23,835)	536,209	-	536,209	536,208	-	536,208
Health Benefits	560,044	-	560,044	186,061	-	186,061	2,711,891	-	2,711,891	2,710,134	-	2,710,134
Health Benefits - Speech, OT, PT & Related Services - Employee Benefits	2,525,830	-	2,525,830	(99,223)	-	(99,223)	194,457	-	194,457	194,456	-	194,456
Other Support Services - Student - Extraordinary Services - Employee Benefits	293,680	-	293,680	(116,649)	-	(116,649)	1,564,523	-	1,564,523	1,530,996	-	1,530,996
Other Support Services - Child Study Teams - Employee Benefits	1,681,172	-	1,681,172	(89,733)	-	(89,733)	975,162	-	975,162	975,162	-	975,162
Health Benefits	1,064,895	-	1,064,895	5,239	-	5,239	161,232	-	161,232	161,104	-	161,104
Improvement of Instruction Services - Employee Benefits	155,993	-	155,993	28,418	-	28,418	1,394,487	-	1,394,487	822,002	-	822,002
Health Benefits	1,394,487	-	1,394,487	25,108	-	25,108	244,485	-	244,485	244,114	-	244,114
Health Benefits - General Administration - Employee Benefits	219,377	-	219,377	(83,445)	-	(83,445)	962,166	-	962,166	962,166	-	962,166
Support Services - Central Services - Employee Benefits	1,045,611	-	1,045,611	22,714	-	22,714	139,247	-	139,247	139,213	-	139,213
Health Benefits	116,533	-	116,533	(360,027)	-	(360,027)	2,207,405	-	2,207,405	1,577,166	-	1,577,166
Support Services - Admin. Job. Tech. - Employee Benefits	2,567,433	-	2,567,433	(43,015)	-	(43,015)	17,701	-	17,701	17,690	-	17,690
Operation and Maintenance of Plant Services - Employee Benefits	60,716	-	60,716	(566,743)	-	(566,743)	12,091,084	-	12,091,084	10,852,816	-	10,852,816
Health Benefits	13,657,827	-	13,657,827	11,523	-	11,523	10,000	-	10,000	6,261	-	6,261
<b>TOTAL ALLOCATED BENEFITS</b>												
Group Insurance	10,000	\$ 22,972	\$ 32,972	68,233	\$ 11,523	\$ 79,755	10,000	\$ 34,495	\$ 44,495	\$ 34,495	\$ 40,756	\$ 75,251
Social Security Contributions	3,800,000	1,866,651	5,666,651	(630,999)	842,275	2,135,652	3,848,233	2,708,926	6,557,159	2,708,775	5,183,895	8,261,054
Other Retirement Contributions - Regular	5,906,783	317,469	6,224,252	(2,011,133)	332,932	4,213,119	5,275,894	650,421	5,926,315	5,203,665	5,851,140	11,077,455
Unemployment Compensation	3,774,051	-	3,774,051	(8,000)	-	(8,000)	1,762,918	-	1,762,918	1,500,000	-	1,500,000
Workers' Compensation	2,275,000	-	2,275,000	1,204,915	-	1,204,915	2,267,000	-	2,267,000	3,062,326	-	3,062,326
Health Benefits	41,314,223	-	41,314,223	2,482	-	2,482	3,391,231	-	3,391,231	2,253,603	-	2,253,603
Other Employee Benefits	3,388,650	-	3,388,650	(3,279,317)	-	(3,279,317)	15,575,267	-	15,575,267	14,496,475	-	14,496,475
<b>TOTAL UNALLOCATED BENEFITS</b>												
On-Behalf TPAP Pension Contributions (Non-Budgeted)	19,154,484	-	19,154,484	2,391,665	-	2,391,665	69,488,247	-	69,488,247	69,488,247	-	69,488,247
On-Behalf TPAP Post Retirement Medical Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ON-BEHALF CONTRIBUTIONS</b>												
<b>TOTAL ORIGINAL BUDGET BENEFITS</b>												
<b>TOTAL ORIGINAL BUDGET BENEFITS</b>												
<b>TOTAL CURRENT EXPENDITURES</b>												

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11-13	Blended Resources Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resources Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resources Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resources Fund 15	Total General Fund
<b>CAPITAL OUTLAY</b>												
Regular Programs - Instruction												
Kindergarten		8,000	8,000		(2,031)	(2,031)		5,969	5,969		5,969	5,969
Grades 1-5		11,000	11,000		(1,330)	(1,330)		17,330	17,330		16,130	16,130
Grades 6-8		158,500	158,500		(4,000)	(4,000)		18,000	18,000		7,242	7,242
Grades 9-12					(2,000)	(2,000)		148,994	148,994		114,844	114,844
School Sponsored Co-Curricular and Extra-Curricular Activities					(48,300)	(48,300)		24,300	24,300		24,300	24,300
School Sponsored Support Serv. - Students					(48,300)	(48,300)		24,300	24,300		24,300	24,300
Undistributed Expenditures - Instruction	69,000		69,000		6,375	6,375		6,375	6,375		5,996	65,996
Undistributed Expenditures - Related & Extraordinary												
Union Support - Support Serv. - Just. Staff	8,500		8,500		6,273	6,273		8,500	8,500		6,273	14,255
Union Support - Support Serv. - Just. Staff					6,273	6,273		8,500	8,500		6,273	14,255
Undistributed Expenditures - Central Services	165,858		165,858		455,212	455,212		455,212	455,212		455,212	455,212
Undistributed Expenditures - Technology	185,000		185,000		61,450	61,450		227,308	227,308		27,959	107,888
Undistributed Expenditures - Operation of Plant Services	185,000		185,000		61,450	61,450		227,308	227,308		27,959	107,888
Undistributed Expenditures - Security		12,000	12,000		(4,000)	(4,000)		8,000	8,000		7,734	86,298
Total Equipment	428,358		428,358		7,541	7,541		197,041	197,041		191,648	530,153
Facilities Acquisitions and Construction Services												
Other Purchased Prod. & Tech. Serv.	200,000		200,000		3,640	3,640		203,640	203,640		53,510	55,510
Construction Services	2,730,000		2,730,000		777,008	777,008		3,507,008	3,507,008		1,570,693	1,570,693
Total Facilities Acquisitions and Construction Services	2,930,000		2,930,000		780,648	780,648		3,710,648	3,710,648		1,624,203	1,624,203
TOTAL CAPITAL OUTLAY	3,358,358		3,358,358		7,541	7,541		1,97,041	1,97,041		191,648	2,354,356
<b>SPECIAL SCHOOLS</b>												
Acad. Enrich. Adult H.S./Post-Grad.-Inst.	119,393		119,393		21,979	21,979		141,372	141,372		108,698	108,698
Salaries of Teachers	136,726		136,726		21,979	21,979		158,705	158,705		126,726	126,726
Total Acad. Enrich. Adult H.S./Post-Grad.-Inst.	256,119		256,119		43,958	43,958		300,077	300,077		235,424	235,424
Acad. Enrich. Adult H.S./Post-Grad.-Supp. Serv.	40,740		40,740		(700)	(700)		39,070	39,070		36,413	36,413
Salaries	40,740		40,740		(700)	(700)		39,070	39,070		36,413	36,413
Total Acad. Enrich. Adult H.S./Post-Grad.-Supp. Serv.	40,740		40,740		(700)	(700)		39,070	39,070		36,413	36,413
Adult Education-Local Instruction	177,466		177,466		21,208	21,208		198,674	198,674		161,886	161,886
Salaries of Teachers	501,692		501,692		12,944	12,944		514,636	514,636		510,038	510,038
General Supplies	20,000		20,000		(8,573)	(8,573)		11,425	11,425		11,425	11,425
Total Adult Education-Local Instruction	521,692		521,692		4,369	4,369		526,061	526,061		521,463	521,463
Adult Education-Local Support Serv.	372,738		372,738		(21,500)	(21,500)		351,178	351,178		346,708	346,708
Personal Services - Employee Benefits	97,077		97,077		97,077	97,077		97,077	97,077		96,927	96,927
Other Purchased Services (400-500 series)	8,148		8,148		(4,200)	(4,200)		3,948	3,948		3,450	3,450
Other Objects	1,428		1,428					1,428	1,428		671	671
Total Adult Education-Local Support Serv.	479,391		479,391		(25,700)	(25,700)		453,631	453,631		447,756	447,756
GED Test Centers	1,001,083		1,001,083		(21,391)	(21,391)		979,692	979,692		969,319	969,319
GED Testing Stipends												
Supplies and Materials	40,000		40,000		6,182	6,182		46,182	46,182		46,182	46,182
Total GED Testing Centers	40,000		40,000		2,845	2,845		42,845	42,845		42,845	42,845
TOTAL SPECIAL SCHOOLS	1,218,549		1,218,549		9,077	9,077		1,227,394	1,227,394		1,174,011	1,174,011
Transfer of Funds to Charter Schools	24,136,405		24,136,405		8,845	8,845		24,694,571	24,694,571		24,179,116	24,179,116
TOTAL EXPENDITURES	235,906,142		235,906,142		5,758,183	5,758,183		244,358,895	244,358,895		242,243,803	242,243,803

PATERSON PUBLIC SCHOOLS  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET		BUDGET ADJUSTMENTS		FINAL BUDGET		ACTUAL	
	Overseer Fund Fund 11-13	Total General Fund						
Excess (Deficiency) of Revenues								
Over (Under) Expenditures	\$ 207,046,665	\$ (31,554,047)	\$ 3,115,540	\$ (5,758,183)	\$ (2,642,643)	\$ (54,196,690)	\$ 239,320,187	\$ (2,642,243,803)
Other Financing Sources								
Operating Transfer In								
Contra to School Based Budgets - General Fund		312,050,687		5,758,183		317,808,870		215,799,922
Contra to School Based Budgets - Spec. Rev. Fund		6,550,025				6,550,025		6,500,881
Operating Transfers Out								
Transfer to Special Revenue Fund - Preschool Program	(1,935,000)	(1,935,000)				(1,935,000)	(1,935,000)	(1,935,000)
Contribution to School Based Budgets	(332,050,687)	(332,050,687)	(5,758,183)	(5,758,183)	(237,808,870)	(337,808,870)	(335,739,922)	(335,739,922)
Total Other Financing Sources	(333,985,687)	(463,605,687)	(5,758,183)	(5,758,183)	(237,808,870)	(463,605,687)	(337,674,922)	(438,181)
Excess (Deficiency) of Revenues and Other Financing Sources	(66,939,022)	(76,939,022)	(2,642,643)	(2,642,643)	(29,581,665)	(79,581,665)	1,645,265	1,645,265
Over (Under) Expenditures and Other Financing Sources (U)	68,341,979	68,341,979				68,341,979	68,341,979	68,341,979
Fund Balance, July 1								
Fund Balance, June 30	\$ 41,002,937	\$ 41,002,937	\$ 2,642,643	\$ 2,642,643	\$ 2,642,643	\$ 38,760,314	\$ 68,987,244	\$ 69,987,244

**PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
EDUCATION JOBS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REVENUES:</b>					
<b>Federal Sources</b>					
Education Jobs Fund	-	\$ 33,195	\$ 33,195	\$ 33,195	-
<b>TOTAL REVENUES</b>	-	33,195	33,195	33,195	-
<b>EXPENDITURES:</b>					
<b>Current</b>					
<b>Undistributed Expenditures</b>					
<b>Allocated Benefits</b>					
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits		33,195	33,195	33,195	-
<b>Total Allocated Benefits</b>	-	33,195	33,195	33,195	-
<b>Total Undistributed Expenditures</b>	-	33,195	33,195	33,195	-
<b>TOTAL EXPENDITURES</b>	-	33,195	33,195	33,195	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	-	\$ -	\$ -	\$ -	-

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REVENUES</b>					
Local Sources		\$ 311,385	\$ 311,385	\$ 121,895	\$ (189,490)
State Sources	\$ 53,248,974	1,035,338	54,284,312	45,401,671	(8,882,641)
Federal Sources	32,837,659	9,517,165	42,354,824	31,583,226	(10,771,598)
<b>Total Revenues</b>	<u>86,086,633</u>	<u>10,863,888</u>	<u>96,950,521</u>	<u>77,106,792</u>	<u>(19,843,729)</u>
<b>EXPENDITURES</b>					
<b>Instruction:</b>					
Salaries of Teachers	19,316,096	(4,919,131)	14,396,965	9,648,976	4,747,989
Other Salaries for Instruction	887,293	460,978	1,348,271	1,171,341	176,930
Purchased Professional and Technical Services	566,837	205,324	772,161	487,251	284,910
Other Purchased Services	177,358	21,468	198,826	138,592	60,234
General Supplies	1,937,920	1,829,644	3,767,564	3,172,325	595,239
Textbooks	38,956	(8,204)	30,752	20,655	10,097
Tuition	7,211,593	(2,071,859)	5,139,734	4,943,693	196,041
Other Objects	27,935	200,452	228,387	114,012	114,375
<b>Total Instruction</b>	<u>30,163,988</u>	<u>(4,281,328)</u>	<u>25,882,660</u>	<u>19,696,845</u>	<u>6,185,815</u>
<b>Support services:</b>					
Salaries of Other Professional Staff	1,940,147	245,139	2,185,286	1,899,774	285,512
Salaries of Supervisors of Instruction	567,812	2,383,589	2,951,401	1,269,216	1,682,185
Salaries of Secretarial and Clerical Asst.	297,204	23,937	321,141	290,746	30,395
Other Salaries	1,852,134	1,478,335	3,330,469	2,728,197	602,272
Personal Services - Employee Benefits	2,130,002	4,259,287	6,389,289	4,353,726	2,035,563
Purchased Educational Services - Contracted Pre-K	42,830,730	(48,575)	42,782,155	36,204,842	6,577,313
Purchased Professional - Educational Services	1,232,703	4,053,053	5,285,756	4,200,561	1,085,195
Other Purchased Professional Services	78,956	304,695	383,651	273,104	110,547
Purchased Technical Services		89,311	89,311	68,981	20,330
Contr. Serv.-Trans. (Field Trips)	20,250	143,687	163,937	127,876	36,061
Travel	35,187	38,197	73,384	39,315	34,069
Other Purchased Services	52,343	1,432,882	1,485,225	600,700	884,525
Supplies & Materials	103,988	341,419	445,407	475,513	(30,106)
Indirect Costs	35,792	71,870	107,662	107,662	
Other Objects	5,000	166,887	171,887	152,405	19,482
<b>Total Support Services</b>	<u>51,182,248</u>	<u>14,983,713</u>	<u>66,165,961</u>	<u>52,792,618</u>	<u>13,373,343</u>

PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>EXPENDITURES (CONT'D):</b>					
<b>Facilities Acquisition and Construction Services</b>					
Instructional Equipment	\$ 95,372	\$ 151,703	\$ 247,075	\$ 36,494	\$ 210,581
Noninstructional Equipment	30,000	9,800	39,800	11,954	27,846
<b>Total Facilities Acquisition and Construction Services</b>	<u>125,372</u>	<u>161,503</u>	<u>286,875</u>	<u>48,448</u>	<u>238,427</u>
<b>Transfer to Charter Schools</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Sub-Total Expenditures</b>	<u>81,471,608</u>	<u>10,863,888</u>	<u>92,335,496</u>	<u>72,537,911</u>	<u>19,797,585</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In from General Fund-Preschool Program	1,935,000	-	1,935,000	1,935,000	-
Contribution to School Based Budgets	(6,550,025)	-	(6,550,025)	(6,503,881)	(46,144)
<b>Sub-Total Other Financing Sources (Uses)</b>	<u>(4,615,025)</u>	<u>-</u>	<u>(4,615,025)</u>	<u>(4,568,881)</u>	<u>(46,144)</u>
<b>Total Outflows</b>	<u>86,086,633</u>	<u>10,863,888</u>	<u>96,950,521</u>	<u>77,106,792</u>	<u>19,843,729</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

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

The following presents a reconciliation of the General and Special Revenue Funds from the budgetary basis of accounting as presented in the Budgetary Comparison Schedule - General Fund and Special Revenue Fund to the GAAP basis of accounting as presented in the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds.

		<u>General Fund</u>		<u>Special Revenue Fund</u>
<b>Sources/Inflows of Resources</b>				
Actual amounts (budgetary basis) revenue from the budgetary comparison schedule (Exhibits C-1, C-2)	(C-1)	\$ 487,959,561	(C-2)	\$ 77,106,792
<b>Difference - Budget to GAAP</b>				
Encumbrances for good and services ordered but not received are reported in the year the order is placed for budgetary purposes but in the year the goods and services are received for financial reporting purposes.				
Prior Year Encumbrances				5,931
Current Year Encumbrances				(644,825)
State Aid payments recognized for GAAP Purposes not recognized for Budgetary statements. (June 30, 2013)		(44,874,752)		
State Aid payments recognized for budgetary purposes not recognized for GAAP statements. (June 30, 2012)		<u>41,859,787</u>		<u>-</u>
<b>Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Exhibit B-2)</b>	<b>(B-2)</b>	<b>\$ <u>484,944,596</u></b>	<b>(B-2)</b>	<b>\$ <u>76,467,898</u></b>
<b>Uses/Outflows of Resources</b>				
Actual amounts (budgetary basis) total expenditures from the budgetary comparison schedule (Exhibits C-1, C-2)	(C-1)	\$ 490,883,177	(C-2)	\$ 72,537,911
<b>Differences - Budget to GAAP</b>				
Encumbrances for good and services ordered but not received are reported in the year the order is placed for budgetary purposes but in the year the goods and services are received for financial reporting purposes.				
Prior Year Encumbrances				5,931
Current Year Encumbrances				(644,825)
<b>Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (Exhibit B-2)</b>	<b>(B-2)</b>	<b>\$ <u>490,883,177</u></b>	<b>(B-2)</b>	<b>\$ <u>71,899,017</u></b>

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**SCHOOL LEVEL SCHEDULES**

**BLENDED RESOURCE FUND**



**PATERSON PUBLIC SCHOOLS  
GENERAL FUND  
COMBINING BALANCE SHEET  
AS OF JUNE 30, 2013**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
<b>ASSETS</b>			
Cash	\$ 41,754,565	\$ 34,072,196	\$ 75,826,761
Receivables			
Intergovernmental			
State	1,612,576		1,612,576
Federal	33,195		33,195
Accounts	1,232,945		1,232,945
Due from Other Funds	<u>894,224</u>	<u>-</u>	<u>894,224</u>
 Total Assets	 <u>\$ 45,527,505</u>	 <u>\$ 34,072,196</u>	 <u>\$ 79,599,701</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 7,652,684	\$ 7,706,698	\$ 15,359,382
Accrued Salaries and Wages	5,266,875	26,365,498	31,632,373
Claims and Judgments Payable	3,770,897		3,770,897
Accrued Liability for Insurance Claims	437,753		437,753
Compensated Absences Payable	2,879,661		2,879,661
Unearned Revenue	<u>407,143</u>	<u>-</u>	<u>407,143</u>
 Total Liabilities	 <u>20,415,013</u>	 <u>34,072,196</u>	 <u>54,487,209</u>
<b>Fund Balances</b>			
<b>Restricted</b>			
Capital Reserve	2,000,000		2,000,000
Maintenance Reserve	6,490,858		6,490,858
Maintenance Reserve-Designated for Subsequent Year's Expenditures	6,000,000		6,000,000
Emergency Reserve	1,000,000		1,000,000
Tuition Adjustment Reserve	3,900,499		3,900,499
Excess Surplus	6,013,102		6,013,102
Excess Surplus, Designated in Subsequent Year's Expenditures	10,239,761		10,239,761
<b>Committed</b>			
Year End Encumbrances	88,398		88,398
<b>Assigned</b>			
Year End Encumbrances	246,242		246,242
Designated for Subsequent Year's Expenditures	22,804,989		22,804,989
Unassigned	<u>(33,671,357)</u>	<u>-</u>	<u>(33,671,357)</u>
 Total General Fund	 <u>25,112,492</u>	 <u>-</u>	 <u>25,112,492</u>
 Total Liabilities and Fund Balances	 <u>\$ 45,527,505</u>	 <u>\$ 34,072,196</u>	 <u>\$ 79,599,701</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

District-Wide

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 237,759,307		\$ 235,690,359	\$ 2,068,948
General Fund Reserve for Encumbrances at June 30, 2012	49,563		49,563	-
Combined General Fund Contribution	237,808,870	97.32%	235,739,922	2,068,948
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	6,200,000		6,158,498	41,502
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	6,200,000	2.54%	6,158,498	41,502
Title III, Part A: <i>English Language Acq</i>	350,025		345,383	4,642
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	350,025	0.14%	345,383	4,642
<b>Total Restricted Federal Resources</b>	6,550,025	2.68%	6,503,881	46,144
<b>Totals</b>	<b>\$ 244,358,895</b>	<b>100.00%</b>	<b>\$ 242,243,803</b>	<b>\$ 2,115,092</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

School: No. 1

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,601,477		\$ 2,601,109	\$ 368
General Fund Reserve for Encumbrances at June 30, 2012	16		16	-
<b>Combined General Fund Contribution</b>	<b>2,601,493</b>	<b>97.00%</b>	<b>2,601,125</b>	<b>368</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	76,250		76,157	93
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>76,250</u>	<u>2.84%</u>	<u>76,157</u>	<u>93</u>
Title III, Part A: <i>English Language Acq</i>	4,312		4,291	21
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>4,312</u>	<u>0.16%</u>	<u>4,291</u>	<u>21</u>
<b>Total Restricted Federal Resources</b>	<b>80,562</b>	<b>3.00%</b>	<b>80,448</b>	<b>114</b>
<b>Totals</b>	<b>\$ 2,682,055</b>	<b>100.00%</b>	<b>\$ 2,681,573</b>	<b>\$ 482</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 2

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,181,903		\$ 6,180,454	\$ 1,449
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<b>6,181,903</b>	<b>97.02%</b>	<b>6,180,454</b>	<b>1,449</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	179,645		179,641	4
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>179,645</u>	<u>2.82%</u>	<u>179,641</u>	<u>4</u>
Title II, Part A: <i>English Language Acq</i>	10,160		10,160	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>10,160</u>	<u>0.16%</u>	<u>10,160</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<b>189,805</b>	<b>2.98%</b>	<b>189,801</b>	<b>4</b>
<b>Totals</b>	<b>\$ 6,371,708</b>	<b>100.00%</b>	<b>\$ 6,370,255</b>	<b>\$ 1,453</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 3

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,880,699		\$ 3,877,114	\$ 3,585
General Fund Reserve for Encumbrances at June 30, 2012	4,678		4,678	-
Combined General Fund Contribution	3,885,377	96.50%	3,881,792	3,585
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	133,285		133,144	141
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	133,285	3.31%	133,144	141
Title III, Part A: <i>English Language Acq</i>	7,538		7,538	-
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	7,538	0.19%	7,538	-
<b>Total Restricted Federal Resources</b>	140,823	3.50%	140,682	141
<b>Totals</b>	<b>\$ 4,026,200</b>	<b>100.00%</b>	<b>\$ 4,022,474</b>	<b>\$ 3,726</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 4

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,226,620		\$ 5,226,189	\$ 431
General Fund Reserve for Encumbrances at June 30, 2012	702		702	-
<b>Combined General Fund Contribution</b>	<b>5,227,322</b>	<b>97.09%</b>	<b>5,226,891</b>	<b>431</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	148,230		148,041	189
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>148,230</u>	<u>2.75%</u>	<u>148,041</u>	<u>189</u>
Title III, Part A: <i>English Language Acq</i>	8,383		8,383	-
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>8,383</u>	<u>0.16%</u>	<u>8,383</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<b>156,613</b>	<b>2.91%</b>	<b>156,424</b>	<b>189</b>
<b>Totals</b>	<b>\$ 5,383,935</b>	<b>100.00%</b>	<b>\$ 5,383,315</b>	<b>\$ 620</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 5 and Don Bosco

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 11,055,954		\$ 11,054,995	\$ 959
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined, General Fund Contribution</b>	<b>11,055,954</b>	<b>97.69%</b>	<b>11,054,995</b>	<b>959</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	247,660		247,660	
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>247,660</u>	<u>2.19%</u>	<u>247,660</u>	<u>-</u>
Title III, Part A: <i>English Language Acq</i>	14,007		13,579	428
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>14,007</u>	<u>0.12%</u>	<u>13,579</u>	<u>428</u>
<b>Total Restricted Federal Resources</b>	<b>261,667</b>	<b>2.31%</b>	<b>261,239</b>	<b>428</b>
<b>Totals</b>	<b>\$ 11,317,621</b>	<b>100.00%</b>	<b>\$ 11,316,234</b>	<b>\$ 1,387</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

School: No. 6/APA

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,930,898		\$ 3,930,898	
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
Combined General Fund Contribution	3,930,898	97.24%	3,930,898	-
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	105,530		105,528	\$ 2
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	105,530	2.61%	105,528	2
Title III, Part A: <i>English Language Acq</i>	5,968		5,968	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	5,968	0.15%	5,968	-
<b>Total Restricted Federal Resources</b>	111,498	2.76%	111,496	2
<b>Totals</b>	\$ 4,042,396	100.00%	\$ 4,042,394	\$ 2

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 7

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,048,491		\$ 3,033,270	\$ 15,221
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
Combined General Fund Contribution	3,048,491	97.49%	3,033,270	15,221
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	74,420		74,051	369
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	74,420	2.38%	74,051	369
Title III, Part A: <i>English Language Acq</i>	4,209		4,045	164
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	4,209	0.13%	4,045	164
Total Restricted Federal Resources	78,629	2.51%	78,096	533
<b>Totals</b>	<b>\$ 3,127,120</b>	<b>100.00%</b>	<b>\$ 3,111,366</b>	<b>\$ 15,754</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 8

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,370,655		\$ 4,358,900	\$ 11,755
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
Combined General Fund Contribution	4,370,655	96.48%	4,358,900	11,755
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	150,670		150,445	225
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	150,670	3.33%	150,445	225
Title III, Part A: <i>English Language Acq</i>	8,521		8,521	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	8,521	0.19%	8,521	-
<b>Total Restricted Federal Resources</b>	159,191	3.52%	158,966	225
<b>Totals</b>	<b>\$ 4,529,846</b>	<b>100.00%</b>	<b>\$ 4,517,866</b>	<b>\$ 11,980</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No.9

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 10,923,630		\$ 10,923,630	
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<b>10,923,630</b>	<b>96.95%</b>	<b>10,923,630</b>	<b>-</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	325,740		325,635	\$ 105
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>325,740</u>	<u>2.89%</u>	<u>325,635</u>	<u>105</u>
Title III, Part A: <i>English Language Acq</i>	18,423		18,372	51
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>18,423</u>	<u>0.16%</u>	<u>18,372</u>	<u>51</u>
<b>Total Restricted Federal Resources</b>	<b>344,163</b>	<b>3.05%</b>	<b>344,007</b>	<b>156</b>
<b>Totals</b>	<b>\$ 11,267,793</b>	<b>100.00%</b>	<b>\$ 11,267,637</b>	<b>\$ 156</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 10

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,057,350		\$ 5,026,677	\$ 30,673
General Fund Reserve for Encumbrances at June 30, 2012	6,273		6,273	-
Combined General Fund Contribution	5,063,623	97.14%	5,032,950	30,673
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	141,520		140,409	1,111
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	141,520	2.71%	140,409	1,111
Title III, Part A: <i>English Language Acq</i>	8,004		7,772	232
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	8,004	0.15%	7,772	232
<b>Total Restricted Federal Resources</b>	149,524	2.86%	148,181	1,343
<b>Totals</b>	<b>\$ 5,213,147</b>	<b>100.00%</b>	<b>\$ 5,181,131</b>	<b>\$ 32,016</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 11

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,892,795		\$ 1,788,747	\$ 104,048
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<b>1,892,795</b>	<b>97.50%</b>	<b>1,788,747</b>	<b>104,048</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	46,055		43,480	2,575
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	46,055	2.37%	43,480	2,575
Title III, Part A: <i>English Language Acq</i>	2,605		2,385	220
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	2,605	0.13%	2,385	220
<b>Total Restricted Federal Resources</b>	<b>48,660</b>	<b>2.50%</b>	<b>45,865</b>	<b>2,795</b>
<b>Totals</b>	<b>\$ 1,941,455</b>	<b>100.00%</b>	<b>\$ 1,834,612</b>	<b>\$ 106,843</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 12

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,501,869		\$ 4,494,810	\$ 7,059
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
Combined General Fund Contribution	4,501,869	96.70%	4,494,810	7,059
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	145,180		145,019	161
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	145,180	3.12%	145,019	161
Title III, Part A: <i>English Language Acq</i>	8,211		8,211	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	8,211	0.18%	8,211	-
<b>Total Restricted Federal Resources</b>	153,391	3.30%	153,230	161
<b>Totals</b>	<b>\$ 4,655,260</b>	<b>100.00%</b>	<b>\$ 4,648,040</b>	<b>\$ 7,220</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 13

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,446,441		\$ 4,426,423	\$ 20,018
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
Combined General Fund Contribution	4,446,441	96.19%	4,426,423	20,018
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	166,835		166,123	712
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	166,835	3.61%	166,123	712
Title III, Part A: <i>English Language Acq</i>	9,436		9,203	233
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	9,436	0.20%	9,203	233
<b>Total Restricted Federal Resources</b>	176,271	3.81%	175,326	945
<b>Totals</b>	<b>\$ 4,622,712</b>	<b>100.00%</b>	<b>\$ 4,601,749</b>	<b>\$ 20,963</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 14

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,159,248		\$ 2,151,180	\$ 8,068
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>2,159,248</u>	<u>96.92%</u>	<u>2,151,180</u>	<u>8,068</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	64,965		64,811	154
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>64,965</u>	<u>2.92%</u>	<u>64,811</u>	<u>154</u>
Title III, Part A: <i>English Language Acq</i>	3,674		3,551	123
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>3,674</u>	<u>0.16%</u>	<u>3,551</u>	<u>123</u>
<b>Total Restricted Federal Resources</b>	<u>68,639</u>	<u>3.08%</u>	<u>68,362</u>	<u>277</u>
<b>Totals</b>	<u>\$ 2,227,887</u>	<u>100.00%</u>	<u>\$ 2,219,542</u>	<u>\$ 8,345</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 15

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,215,573		\$ 6,168,447	\$ 47,126
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
Combined General Fund Contribution	6,215,573	96.52%	6,168,447	47,126
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	211,975		210,254	1,721
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	211,975	3.29%	210,254	1,721
Title III, Part A: <i>English Language Acq</i>	11,989		11,989	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	11,989	0.19%	11,989	-
<b>Total Restricted Federal Resources</b>	223,964	3.48%	222,243	1,721
<b>Totals</b>	<b>\$ 6,439,537</b>	<b>100.00%</b>	<b>\$ 6,390,690</b>	<b>\$ 48,847</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 18 Includes ELC 66

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 7,521,761		\$ 7,490,129	\$ 31,632
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>7,521,761</u>	<u>95.95%</u>	<u>7,490,129</u>	<u>31,632</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	300,120		298,973	1,147
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>300,120</u>	<u>3.83%</u>	<u>298,973</u>	<u>1,147</u>
Title III, Part A: <i>English Language Acq</i>	16,974		16,974	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>16,974</u>	<u>0.22%</u>	<u>16,974</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<u>317,094</u>	<u>4.05%</u>	<u>315,947</u>	<u>1,147</u>
<b>Totals</b>	<u>\$ 7,838,855</u>	<u>100.00%</u>	<u>\$ 7,806,076</u>	<u>\$ 32,779</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 12

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,731,113		\$ 2,727,792	\$ 3,321
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<b>2,731,113</b>	<b>96.27%</b>	<b>2,727,792</b>	<b>3,321</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	100,040		100,022	18
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	100,040	3.53%	100,022	18
Title III, Part A: <i>English Language Acq</i>	5,658		5,658	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	5,658	0.20%	5,658	-
<b>Total Restricted Federal Resources</b>	<b>105,698</b>	<b>3.73%</b>	<b>105,680</b>	<b>18</b>
<b>Totals</b>	<b>\$ 2,836,811</b>	<b>100.00%</b>	<b>\$ 2,833,472</b>	<b>\$ 3,339</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 20

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,889,054		\$ 4,888,790	\$ 264
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
Combined General Fund Contribution	4,889,054	97.37%	4,888,790	264
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	125,050		125,019	31
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	125,050	2.49%	125,019	31
Title III, Part A: <i>English Language Acq</i>	7,072		7,029	43
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	7,072	0.14%	7,029	43
<b>Total Restricted Federal Resources</b>	132,122	2.63%	132,048	74
<b>Totals</b>	<b>\$ 5,021,176</b>	<b>100.00%</b>	<b>\$ 5,020,838</b>	<b>\$ 338</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 21

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,816,180		\$ 5,803,490	\$ 12,690
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>5,816,180</u>	<u>96.40%</u>	<u>5,803,490</u>	<u>12,690</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	205,570		205,289	281
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>205,570</u>	<u>3.41%</u>	<u>205,289</u>	<u>281</u>
Title III, Part A: <i>English Language Acq</i>	11,626		11,438	188
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>11,626</u>	<u>0.19%</u>	<u>11,438</u>	<u>188</u>
<b>Total Restricted Federal Resources</b>	<u>217,196</u>	<u>3.60%</u>	<u>216,727</u>	<u>469</u>
<b>Totals</b>	<u>\$ 6,033,376</u>	<u>100.00%</u>	<u>\$ 6,020,217</u>	<u>\$ 13,159</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 24

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,503,949		\$ 5,477,457	\$ 26,492
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
Combined General Fund Contribution	5,503,949	95.41%	5,477,457	26,492
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	250,100		249,149	951
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	250,100	4.34%	249,149	951
Title III, Part A: <i>English Language Acq</i>	14,145		14,145	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	14,145	0.25%	14,145	-
<b>Total Restricted Federal Resources</b>	264,245	4.59%	263,294	951
<b>Totals</b>	<b>\$ 5,768,194</b>	<b>100.00%</b>	<b>\$ 5,740,751</b>	<b>\$ 27,443</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 25

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,278,446		\$ 5,259,531	\$ 18,915
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>5,278,446</u>	<u>96.26%</u>	<u>5,259,531</u>	<u>18,915</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	193,980		193,421	559
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>193,980</u>	<u>3.54%</u>	<u>193,421</u>	<u>559</u>
Title III, Part A: <i>English Language Acq</i>	10,971		10,928	43
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>10,971</u>	<u>0.20%</u>	<u>10,928</u>	<u>43</u>
<b>Total Restricted Federal Resources</b>	<u>204,951</u>	<u>3.74%</u>	<u>204,349</u>	<u>602</u>
<b>Totals</b>	<u>\$ 5,483,397</u>	<u>100.00%</u>	<u>\$ 5,463,880</u>	<u>\$ 19,517</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 26

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
<b>General Fund Contribution to School Based Budgets</b>	\$ 4,462,111		\$ 4,462,111	
<b>General Fund Reserve for Encumbrances at June 30, 2012</b>	-		-	-
<b>Combined General Fund Contribution</b>	4,462,111	96.15%	4,462,111	-
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	168,970		168,969	\$ 1
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	168,970	3.64%	168,969	1
Title III, Part A: <i>English Language Acq</i>	9,557		9,557	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	9,557	0.21%	9,557	-
<b>Total Restricted Federal Resources</b>	178,527	3.85%	178,526	1
<b>Totals</b>	\$ 4,640,638	100.00%	\$ 4,640,637	\$ 1

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 27

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,053,511		\$ 6,053,511	\$ -
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
Combined General Fund Contribution	6,053,511	95.94%	6,053,511	-
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	242,475		242,472	3
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	242,475	3.84%	242,472	3
Title III, Part A: <i>English Language Acq</i>	13,714		13,714	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	13,714	0.22%	13,714	-
<b>Total Restricted Federal Resources</b>	256,189	4.06%	256,186	3
<b>Totals</b>	\$ 6,309,700	100.00%	\$ 6,309,697	\$ 3

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

School: No. 28

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,159,442		\$ 4,115,481	\$ 43,961
General Fund Reserve for Encumbrances at June 30, 2012	425		425	-
Combined General Fund Contribution	4,159,867	97.28%	4,115,906	43,961
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	109,800		108,733	1,067
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	109,800	2.57%	108,733	1,067
Title III, Part A: <i>English Language Acq</i>	6,210		6,210	-
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	6,210	0.15%	6,210	-
<b>Total Restricted Federal Resources</b>	116,010	2.72%	114,943	1,067
<b>Totals</b>	<b>\$ 4,275,877</b>	<b>100.00%</b>	<b>\$ 4,230,849</b>	<b>\$ 45,028</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 29

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,733,779		\$ 2,718,275	\$ 15,504
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<b>2,733,779</b>	<b>96.41%</b>	<b>2,718,275</b>	<b>15,504</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	96,380		95,863	517
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>96,380</u>	<u>3.40%</u>	<u>95,863</u>	<u>517</u>
Title III, Part A: <i>English Language Acq</i>	5,451		5,357	94
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>5,451</u>	<u>0.19%</u>	<u>5,357</u>	<u>94</u>
<b>Total Restricted Federal Resources</b>	<b>101,831</b>	<b>3.59%</b>	<b>101,220</b>	<b>611</b>
<b>Totals</b>	<b>\$ 2,835,610</b>	<b>100.00%</b>	<b>\$ 2,819,495</b>	<b>\$ 16,115</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 30 MLK

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,457,700		\$ 8,450,856	\$ 6,844
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<b>8,457,700</b>	<b>97.62%</b>	<b>8,450,856</b>	<b>6,844</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	195,838		195,645	193
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>195,838</u>	<u>2.26%</u>	<u>195,645</u>	<u>193</u>
Title III, Part A: <i>English Language Acq</i>	10,374		10,374	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>10,374</u>	<u>0.12%</u>	<u>10,374</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<b>206,212</b>	<b>2.38%</b>	<b>206,019</b>	<b>193</b>
<b>Totals</b>	<b>\$ 8,663,912</b>	<b>100.00%</b>	<b>\$ 8,656,875</b>	<b>\$ 7,037</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 33 BWK

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,600,165		\$ 3,488,381	\$ 111,784
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
Combined General Fund Contribution	3,600,165	96.54%	3,488,381	111,784
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	122,000		118,158	3,842
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	122,000	3.27%	118,158	3,842
Title III, Part A: <i>English Language Acq</i>	6,900		6,865	35
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	6,900	0.19%	6,865	35
<b>Total Restricted Federal Resources</b>	128,900	3.46%	125,023	3,877
<b>Totals</b>	<b>\$ 3,729,065</b>	<b>100.00%</b>	<b>\$ 3,613,404</b>	<b>\$ 115,661</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 34 RC

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,712,480		\$ 2,690,037	\$ 22,443
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>2,712,480</u>	<u>98.23%</u>	<u>2,690,037</u>	<u>22,443</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	46,360		46,007	353
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>46,360</u>	<u>1.68%</u>	<u>46,007</u>	<u>353</u>
Title III, Part A: <i>English Language Acq</i>	2,622		2,465	157
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>2,622</u>	<u>0.09%</u>	<u>2,465</u>	<u>157</u>
<b>Total Restricted Federal Resources</b>	<u>48,982</u>	<u>1.77%</u>	<u>48,472</u>	<u>510</u>
<b>Totals</b>	<u>\$ 2,761,462</u>	<u>100.00%</u>	<u>\$ 2,738,509</u>	<u>\$ 22,953</u>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

School: No. 36 Alexander Hamilton Acad

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,010,408		\$ 4,008,014	\$ 2,394
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<b>4,010,408</b>	<b>97.44%</b>	<b>4,008,014</b>	<b>2,394</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	99,735		99,539	196
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	99,735	2.42%	99,539	196
Title III, Part A: <i>English Language Acq</i>	5,641		5,641	-
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	5,641	0.14%	5,641	-
<b>Total Restricted Federal Resources</b>	<b>105,376</b>	<b>2.56%</b>	<b>105,180</b>	<b>196</b>
<b>Totals</b>	<b>\$ 4,115,784</b>	<b>100.00%</b>	<b>\$ 4,113,194</b>	<b>\$ 2,590</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 40 Urban Leadership

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,551,433		\$ 1,468,738	\$ 82,695
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>1,551,433</u>	<u>97.55%</u>	<u>1,468,738</u>	<u>82,695</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	36,905		34,931	1,974
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>36,905</u>	<u>2.32%</u>	<u>34,931</u>	<u>1,974</u>
Title III, Part A: <i>English Language Acq</i>	2,087		1,957	130
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>2,087</u>	<u>0.13%</u>	<u>1,957</u>	<u>130</u>
<b>Total Restricted Federal Resources</b>	<u>38,992</u>	<u>2.45%</u>	<u>36,888</u>	<u>2,104</u>
<b>Totals</b>	<u>\$ 1,590,425</u>	<u>100.00%</u>	<u>\$ 1,505,626</u>	<u>\$ 84,799</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 41 Dale Ave

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,525,016		\$ 3,408,372	\$ 116,644
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>3,525,016</u>	<u>98.10%</u>	<u>3,408,372</u>	<u>116,644</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	64,660		62,539	2,121
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>64,660</u>	<u>1.80%</u>	<u>62,539</u>	<u>2,121</u>
Title III, Part A: <i>English Language Acq</i>	3,657		3,474	183
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>3,657</u>	<u>0.10%</u>	<u>3,474</u>	<u>183</u>
<b>Total Restricted Federal Resources</b>	<u>68,317</u>	<u>1.90%</u>	<u>66,013</u>	<u>2,304</u>
<b>Totals</b>	<u>\$ 3,593,333</u>	<u>100.00%</u>	<u>\$ 3,474,385</u>	<u>\$ 118,948</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 52 Rosa Parks High School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,351,720		\$ 4,350,903	\$ 817
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>4,351,720</u>	<u>98.44%</u>	<u>4,350,903</u>	<u>817</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	65,270		65,270	
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>65,270</u>	<u>1.48%</u>	<u>65,270</u>	<u>-</u>
Title III, Part A: <i>English Language Acq</i>	3,691		3,536	155
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>3,691</u>	<u>0.08%</u>	<u>3,536</u>	<u>155</u>
<b>Total Restricted Federal Resources</b>	<u>68,961</u>	<u>1.56%</u>	<u>68,806</u>	<u>155</u>
<b>Totals</b>	<u>\$ 4,420,681</u>	<u>100.00%</u>	<u>\$ 4,419,709</u>	<u>\$ 972</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 53 HARP Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,943,417		\$ 3,942,644	\$ 773
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<b>3,943,417</b>	<b>98.13%</b>	<b>3,942,644</b>	<b>773</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	71,065		71,065	
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>71,065</u>	<u>1.77%</u>	<u>71,065</u>	<u>-</u>
Title III, Part A: <i>English Language Acq</i>	4,019		4,018	1
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>4,019</u>	<u>0.10%</u>	<u>4,018</u>	<u>1</u>
<b>Total Restricted Federal Resources</b>	<b>75,084</b>	<b>1.87%</b>	<b>75,083</b>	<b>1</b>
<b>Totals</b>	<b>\$ 4,018,501</b>	<b>100.00%</b>	<b>\$ 4,017,727</b>	<b>\$ 774</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 54 Panther Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,532,076		\$ 3,522,100	\$ 9,976
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>3,532,076</u>	<u>98.48%</u>	<u>3,522,100</u>	<u>9,976</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	51,545		51,501	44
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>51,545</u>	<u>1.44%</u>	<u>51,501</u>	<u>44</u>
Title III, Part A: <i>English Language Acq</i>	2,915		2,861	54
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>2,915</u>	<u>0.08%</u>	<u>2,861</u>	<u>54</u>
<b>Total Restricted Federal Resources</b>	<u>54,460</u>	<u>1.52%</u>	<u>54,362</u>	<u>98</u>
<b>Totals</b>	<u>\$ 3,586,536</u>	<u>100.00%</u>	<u>\$ 3,576,462</u>	<u>\$ 10,074</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 55 International High School and 57 Garrett Morgan

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,562,188		\$ 4,392,567	\$ 169,621
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>4,562,188</u>	<u>97.23%</u>	<u>4,392,567</u>	<u>169,621</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	122,915		118,364	4,551
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>122,915</u>	<u>2.62%</u>	<u>118,364</u>	<u>4,551</u>
Title III, Part A: <i>English Language Acq</i>	6,952		6,777	175
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>6,952</u>	<u>0.15%</u>	<u>6,777</u>	<u>175</u>
<b>Total Restricted Federal Resources</b>	<u>129,867</u>	<u>2.77%</u>	<u>125,141</u>	<u>4,726</u>
<b>Totals</b>	<u>\$ 4,692,055</u>	<u>100.00%</u>	<u>\$ 4,517,708</u>	<u>\$ 174,347</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: HS Academies (042 Silk, 056 Sports Business, 57 Garrett Morgan, 060 Stars, 061 Public Safety, and 77 Great Falls)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,664,078		\$ 9,287,373	\$ 376,705
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>9,664,078</u>	<u>99.79%</u>	<u>9,287,373</u>	<u>376,705</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	18,910		18,614	296
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>18,910</u>	<u>0.20%</u>	<u>18,614</u>	<u>296</u>
Title III, Part A: <i>English Language Acq</i>	1,070		931	139
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>1,070</u>	<u>0.01%</u>	<u>931</u>	<u>139</u>
<b>Total Restricted Federal Resources</b>	<u>19,980</u>	<u>0.21%</u>	<u>19,545</u>	<u>435</u>
<b>Totals</b>	<u>\$ 9,684,058</u>	<u>100.00%</u>	<u>\$ 9,306,918</u>	<u>\$ 377,140</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 62 High School of Government and Public Administration

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 7,797,723		\$ 7,796,930	\$ 793
General Fund Reserve for Encumbrances at June 30, 2012	18,250		18,250	-
<b>Combined General Fund Contribution</b>	<b>7,815,973</b>	<b>98.06%</b>	<b>7,815,180</b>	<b>793</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	146,400		146,400	-
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	146,400	1.84%	146,400	-
Title III, Part A: <i>English Language Acq</i>	8,280		7,970	310
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	8,280	0.10%	7,970	310
<b>Total Restricted Federal Resources</b>	<b>154,680</b>	<b>1.94%</b>	<b>154,370</b>	<b>310</b>
<b>Totals</b>	<b>\$ 7,970,653</b>	<b>100.00%</b>	<b>\$ 7,969,550</b>	<b>\$ 1,103</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 63 High School of Information Technology

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,098,081		\$ 9,079,374	\$ 18,707
General Fund Reserve for Encumbrances at June 30, 2012	18,407		18,407	-
<b>Combined General Fund Contribution</b>	<b>9,116,488</b>	<b>98.33%</b>	<b>9,097,781</b>	<b>18,707</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	146,400		146,186	214
Title I, Part A - June 30, 2012 Deferred Revenue	146,400	1.58%	146,186	214
Title III, Part A: <i>English Language Acq</i>	8,280		8,280	-
Title III, Part A - June 30, 2012 Deferred Revenue	8,280	0.09%	8,280	-
<b>Total Restricted Federal Resources</b>	<b>154,680</b>	<b>1.67%</b>	<b>154,466</b>	<b>214</b>
<b>Totals</b>	<b>\$ 9,271,168</b>	<b>100.00%</b>	<b>\$ 9,252,247</b>	<b>\$ 18,921</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 64 High School of Hospitality, Tourism, and Culinary Arts

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,963,441		\$ 6,796,365	\$ 167,076
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<b>6,963,441</b>	<b>97.82%</b>	<b>6,796,365</b>	<b>167,076</b>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	146,400		143,124	3,276
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>146,400</u>	<u>2.06%</u>	<u>143,124</u>	<u>3,276</u>
Title III, Part A: <i>English Language Acq</i>	8,280		8,280	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>8,280</u>	<u>0.12%</u>	<u>8,280</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<b>154,680</b>	<b>2.18%</b>	<b>151,404</b>	<b>3,276</b>
<b>Totals</b>	<b>\$ 7,118,121</b>	<b>100.00%</b>	<b>\$ 6,947,769</b>	<b>\$ 170,352</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 65 Yes and 69 Destiny

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,456,709		\$ 3,426,302	\$ 30,407
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>3,456,709</u>	<u>99.60%</u>	<u>3,426,302</u>	<u>30,407</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	13,115		13,072	43
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>13,115</u>	<u>0.38%</u>	<u>13,072</u>	<u>43</u>
Title III, Part A: <i>English Language Acq</i>	742		688	54
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>742</u>	<u>0.02%</u>	<u>688</u>	<u>54</u>
<b>Total Restricted Federal Resources</b>	<u>13,857</u>	<u>0.40%</u>	<u>13,760</u>	<u>97</u>
<b>Totals</b>	<u>\$ 3,470,566</u>	<u>100.00%</u>	<u>\$ 3,440,062</u>	<u>\$ 30,504</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 316 New Roberto Clemente

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,685,466		\$ 5,612,352	\$ 73,114
General Fund Reserve for Encumbrances at June 30, 2012	52		52	-
Combined General Fund Contribution	<u>5,685,518</u>	<u>96.03%</u>	<u>5,612,404</u>	<u>73,114</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	222,582		219,750	2,832
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>222,582</u>	<u>3.76%</u>	<u>219,750</u>	<u>2,832</u>
Title III, Part A: <i>English Language Acq</i>	12,661		12,273	388
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>12,661</u>	<u>0.21%</u>	<u>12,273</u>	<u>388</u>
<b>Total Restricted Federal Resources</b>	<u>235,243</u>	<u>3.97%</u>	<u>232,023</u>	<u>3,220</u>
<b>Totals</b>	<u>\$ 5,920,761</u>	<u>100.00%</u>	<u>\$ 5,844,427</u>	<u>\$ 76,334</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 75 NSW

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,750,238		\$ 3,451,669	\$ 298,569
General Fund Reserve for Encumbrances at June 30, 2012	760		760	-
Combined General Fund Contribution	3,750,998	98.09%	3,452,429	298,569
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	69,235		63,706	5,529
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	69,235	1.81%	63,706	5,529
Title III, Part A: <i>English Language Acq</i>	3,916		3,520	396
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	3,916	0.10%	3,520	396
<b>Total Restricted Federal Resources</b>	73,151	1.91%	67,226	5,925
<b>Totals</b>	<b>\$ 3,824,149</b>	<b>100.00%</b>	<b>\$ 3,519,655</b>	<b>\$ 304,494</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 304 School of Science, Technology, Engineering, Mathematics (STEM)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,745,370		\$ 6,738,824	\$ 6,546
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
Combined General Fund Contribution	6,745,370	97.89%	6,738,824	6,546
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	137,555		137,555	
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	137,555	2.00%	137,555	-
Title III, Part A: <i>English Language Acq</i>	7,780		7,572	208
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	7,780	0.11%	7,572	208
Total Restricted Federal Resources	145,335	2.11%	145,127	208
<b>Totals</b>	<b>\$ 6,890,705</b>	<b>100.00%</b>	<b>\$ 6,883,951</b>	<b>\$ 6,754</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED**  
**BY RESOURCE TYPE - ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 305 School of Education and Training (SET)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,160,285		\$ 5,994,854	\$ 165,431
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
Combined General Fund Contribution	6,160,285	97.70%	5,994,854	165,431
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	137,555		133,764	3,791
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	137,555	2.18%	133,764	3,791
Title III, Part A: <i>English Language Acq</i>	7,780		7,363	417
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	7,780	0.12%	7,363	417
<b>Total Restricted Federal Resources</b>	145,335	2.30%	141,127	4,208
<b>Totals</b>	<b>\$ 6,305,620</b>	<b>100.00%</b>	<b>\$ 6,135,981</b>	<b>\$ 169,639</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 306 School of Business, Technology, Marketing, and Finance (BTMF)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,596,315		\$ 6,592,273	\$ 4,042
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>6,596,315</u>	<u>97.84%</u>	<u>6,592,273</u>	<u>4,042</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	137,555		137,445	110
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>137,555</u>	<u>2.04%</u>	<u>137,445</u>	<u>110</u>
Title III, Part A: <i>English Language Acq</i>	7,780		7,780	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>7,780</u>	<u>0.12%</u>	<u>7,780</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<u>145,335</u>	<u>2.16%</u>	<u>145,225</u>	<u>110</u>
<b>Totals</b>	<u>\$ 6,741,650</u>	<u>100.00%</u>	<u>\$ 6,737,498</u>	<u>\$ 4,152</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 307 School of Architecture and Construction Trades (ACT)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,952,049		\$ 6,952,021	\$ 28
General Fund Reserve for Encumbrances at June 30, 2012	-		-	-
<b>Combined General Fund Contribution</b>	<u>6,952,049</u>	<u>97.95%</u>	<u>6,952,021</u>	<u>28</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	137,555		137,555	
Title I, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>137,555</u>	<u>1.94%</u>	<u>137,555</u>	<u>-</u>
Title III, Part A: <i>English Language Acq</i>	7,780		7,780	
Title III, Part A - June 30, 2012 Deferred Revenue	-		-	-
	<u>7,780</u>	<u>0.11%</u>	<u>7,780</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<u>145,335</u>	<u>2.05%</u>	<u>145,335</u>	<u>-</u>
<b>Totals</b>	<u>\$ 7,097,384</u>	<u>100.00%</u>	<u>\$ 7,097,356</u>	<u>\$ 28</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction</b>					
Kindergarten - Salaries of Teachers	\$ 6,522,250	\$ (159,441)	\$ 6,362,809	\$ 6,285,875	\$ 76,934
Grades 1-5 - Salaries of Teachers	39,178,527	(1,129,008)	38,049,519	37,963,408	86,111
Grades 6-8 - Salaries of Teachers	21,245,556	1,572,276	22,817,832	22,817,832	
Grades 9-12 - Salaries of Teachers	24,517,473	676,852	25,194,325	25,152,843	41,482
<b>Regular Programs - Undistributed Instruction:</b>					
Other Salaries for Instruction	4,644,092	(204,384)	4,439,708	4,368,229	71,479
Purchased Professional-Educational Services	135,700	547,019	682,719	672,014	10,705
Purchased Technical Services	43,931	(4,253)	39,678	36,044	3,634
Other Purchased Services (400-500 series)	124,920	(40,758)	84,162	64,978	19,184
General Supplies	3,012,417	151,185	3,163,602	3,099,370	64,232
Textbooks	432,365	75,379	507,744	460,503	47,241
Other Objects	81,742	(28,095)	53,647	36,959	16,688
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>99,938,973</b>	<b>1,456,772</b>	<b>101,395,745</b>	<b>100,958,055</b>	<b>437,690</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	941,839	(227,222)	714,617	630,649	83,968
Other Salaries for Instruction	526,291	(140,441)	385,850	385,516	334
Other Purchased Services (400-500 series)	625		625	455	170
General Supplies	22,930	1,240	24,170	23,692	478
Textbooks	5,200	(1,715)	3,485	3,476	9
Other Objects	250	-	250	-	250
<b>Total Cognitive - Mild</b>	<b>1,497,135</b>	<b>(368,138)</b>	<b>1,128,997</b>	<b>1,043,788</b>	<b>85,209</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	616,650	(81,710)	534,940	523,245	11,695
Other Salaries for Instruction	339,849	152,412	492,261	489,724	2,537
General Supplies	11,000	(3,325)	7,675	7,190	485
Textbooks	300	1,000	1,300	1,300	-
<b>Total Cognitive - Moderate</b>	<b>967,799</b>	<b>68,377</b>	<b>1,036,176</b>	<b>1,021,459</b>	<b>14,717</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	2,875,908	(85,507)	2,790,401	2,745,378	45,023
Other Salaries for Instruction	2,551,681	71,863	2,623,544	2,550,103	73,441
Other Purchased Services (400-500 series)	45		45	5	40
General Supplies	73,757	(12,968)	60,789	60,071	718
Textbooks	31,130	(7,839)	23,291	20,997	2,294
Other Objects	483	(75)	408	111	297
<b>Total Learning and/or Language Disabilities</b>	<b>5,533,004</b>	<b>(34,526)</b>	<b>5,498,478</b>	<b>5,376,665</b>	<b>121,813</b>
<b>Visual Impairments:</b>					
General Supplies	600	(200)	400	400	-
<b>Total Visual Impairments</b>	<b>600</b>	<b>(200)</b>	<b>400</b>	<b>400</b>	<b>-</b>
<b>Auditory Impairments:</b>					
Salaries of Teachers	233,513	(53,123)	180,390	134,944	45,446
Other Salaries for Instruction	90,636	(85,328)	5,308		5,308
General Supplies	1,000		1,000	1,000	
Textbooks	400		400	400	
<b>Total Auditory Impairments</b>	<b>325,549</b>	<b>(138,451)</b>	<b>187,098</b>	<b>136,344</b>	<b>50,754</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>District-wide</u>	<u>Original</u> <u>Budget</u>	<u>Budget</u> <u>Adjustments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	\$ 1,325,895	\$ (512,077)	\$ 813,818	\$ 793,100	\$ 20,718
Other Salaries for Instruction	681,023	(161,896)	519,127	514,675	4,452
General Supplies	21,625	(3,141)	18,484	12,891	5,593
Textbooks	9,090	(2,000)	7,090	5,287	1,803
Other Objects	100	-	100	-	100
<b>Total Behavioral Disabilities</b>	<u>2,037,733</u>	<u>(679,114)</u>	<u>1,358,619</u>	<u>1,325,953</u>	<u>32,666</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	1,008,289	(71,319)	936,970	923,309	13,661
Other Salaries for Instruction	465,578	108,657	574,235	573,887	348
General Supplies	49,180	(11,104)	38,076	36,336	1,740
Textbooks	37,640	(7,260)	30,380	28,211	2,169
Other Objects	200	-	200	-	200
<b>Total Multiple Disabilities</b>	<u>1,560,887</u>	<u>18,974</u>	<u>1,579,861</u>	<u>1,561,743</u>	<u>18,118</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	17,504,836	334,630	17,839,466	17,810,570	28,896
Other Salaries for Instruction	408,191	(65,358)	342,833	338,346	4,487
Purchased Professional-Educational Services	5,000	-	5,000	5,000	-
Other Purchased Services (400-500 series)	80	-	80	74	6
General Supplies	84,195	(14,867)	69,328	66,545	2,783
Textbooks	29,085	(4,423)	24,662	21,980	2,682
Other Objects	368	(75)	293	64	229
<b>Total Resource Room/Resource Center</b>	<u>18,031,755</u>	<u>249,907</u>	<u>18,281,662</u>	<u>18,242,579</u>	<u>39,083</u>
<b>Autism:</b>					
Salaries of Teachers	845,497	265,156	1,110,653	1,110,653	-
Other Salaries for Instruction	956,488	38,556	995,044	995,043	1
Purchased Professional-Educational Services	12,400	-	12,400	12,400	-
General Supplies	17,200	(11,758)	5,442	5,442	-
Textbooks	9,000	(3,374)	5,626	5,626	-
<b>Total Autism</b>	<u>1,840,585</u>	<u>288,580</u>	<u>2,129,165</u>	<u>2,129,164</u>	<u>1</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>31,795,047</u>	<u>(594,591)</u>	<u>31,200,456</u>	<u>30,838,095</u>	<u>362,361</u>
<b>Bilingual Education - Instruction:</b>					
Salaries of Teachers	15,343,186	45,277	15,388,463	15,203,222	185,241
Other Salaries for Instruction	258,456	214,272	472,728	472,728	-
Purchased Professional-Educational Services	15,000	(15,000)	-	-	-
Other Purchased Services (400-500 series)	6,152	-	6,152	5,600	552
General Supplies	269,134	(31,164)	237,970	229,074	8,896
Textbooks	53,100	22,836	75,936	65,173	10,763
Other Objects	1,731	(270)	1,461	826	635
<b>Total Bilingual Education - Instruction</b>	<u>15,946,759</u>	<u>235,951</u>	<u>16,182,710</u>	<u>15,976,623</u>	<u>206,087</u>
<b>School-Spon. Cocurricular Actvts. - Inst.:</b>					
Salaries	114,348	(2,771)	111,577	111,473	104
Purchased Services (300-500 series)	3,270	(1,719)	1,551	1,301	250
Supplies and Materials	8,512	(1,012)	7,500	6,000	1,500
Other Objects	2,865	-	2,865	85	2,780
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>128,995</u>	<u>(5,502)</u>	<u>123,493</u>	<u>118,859</u>	<u>4,634</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>School-Spon. Cocurricular Athletics - Inst.:</b>					
Salaries	\$ 1,060,139	\$ (126,943)	\$ 933,196	\$ 933,196	
Purchased Services (300-500 series)	184,614	(3,533)	181,081	178,521	\$ 2,560
Supplies and Materials	169,000	(2,398)	166,602	162,867	3,735
Other Objects	28,950	(4,421)	24,529	24,529	-
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>1,442,703</b>	<b>(137,295)</b>	<b>1,305,408</b>	<b>1,299,113</b>	<b>6,295</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	373,750	(80,348)	293,402	222,072	71,330
Other Salaries for Instruction	69,625	(6,324)	63,301	47,820	15,481
Supplies and Materials	6,752	(582)	6,170	4,583	1,587
<b>Total Before/After School Programs - Instruction</b>	<b>450,127</b>	<b>(87,254)</b>	<b>362,873</b>	<b>274,475</b>	<b>88,398</b>
<b>Before/After School Programs - Support</b>					
Salaries	20,960	(14,480)	6,480	-	6,480
<b>Total Before/After School Programs - Support</b>	<b>20,960</b>	<b>(14,480)</b>	<b>6,480</b>	<b>-</b>	<b>6,480</b>
<b>Total Before/After School Programs</b>	<b>471,087</b>	<b>(101,734)</b>	<b>369,353</b>	<b>274,475</b>	<b>94,878</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	59,712	(13,836)	45,876	42,406	3,470
Other Salaries for Instruction	55,800	(2,313)	53,487	39,876	13,611
General Supplies	4,550	-	4,550	3,467	1,083
<b>Total Summer School - Instruction</b>	<b>120,062</b>	<b>(16,149)</b>	<b>103,913</b>	<b>85,749</b>	<b>18,164</b>
<b>Summer School - Support</b>					
Salaries	18,950	960	19,910	8,673	11,237
<b>Total Summer School - Support</b>	<b>18,950</b>	<b>960</b>	<b>19,910</b>	<b>8,673</b>	<b>11,237</b>
<b>Total Summer School</b>	<b>139,012</b>	<b>(15,189)</b>	<b>123,823</b>	<b>94,422</b>	<b>29,401</b>
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	3,158,679	117,644	3,276,323	3,276,323	
Other Salaries for Instruction	257,445	18,464	275,909	270,092	5,817
Purchased Professional & Technical Services	3,950	247,000	250,950	250,000	950
Other Purchased Services (400-500 series)	2,500	(1,150)	1,350		1,350
General Supplies	28,734	(1,035)	27,699	27,181	518
Textbooks	6,286	(2,714)	3,572	1,936	1,636
Other Objects	2,200	1,800	4,000	2,022	1,978
<b>Total Alternative Education Program - Instruction</b>	<b>3,459,794</b>	<b>380,009</b>	<b>3,839,803</b>	<b>3,827,554</b>	<b>12,249</b>
<b>Alternative Education Program - Support</b>					
Salaries	1,245,939	(71,608)	1,174,331	1,114,861	59,470
Purchased Professional and Technical Services	4,750	(2,200)	2,550		2,550
Purchased Services (400-500 series)	1,900	(600)	1,300	150	1,150
Supplies and Materials	26,420	(6,271)	20,149	16,114	4,035
Other Objects	1,300	(456)	844	844	-
<b>Total Alternative Education Program - Support</b>	<b>1,280,309</b>	<b>(81,135)</b>	<b>1,199,174</b>	<b>1,131,969</b>	<b>67,205</b>
<b>Total Alternative Education Program</b>	<b>4,740,103</b>	<b>298,874</b>	<b>5,038,977</b>	<b>4,959,523</b>	<b>79,454</b>
<b>Other Supplemental/At-Risk Programs - Instruction</b>					
Salaries of Teachers	5,866,180	(219,590)	5,646,590	5,546,178	100,412
Purchased Professional & Technical Services	65,000		65,000	65,000	
Other Purchased Services (400-500 series)	3,900	(3,300)	600		600
General Supplies	100,415	(6,634)	93,781	89,864	3,917
Textbooks	20,280	(1,381)	18,899	18,887	12
Other Objects	2,500	-	2,500	-	2,500
<b>Total Supplemental/At-Risk Programs - Instruction</b>	<b>6,058,275</b>	<b>(230,905)</b>	<b>5,827,370</b>	<b>5,719,929</b>	<b>107,441</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Other Supplemental/At-Risk Programs - Support</b>					
Salaries	\$ 1,278,643	\$ 520,245	\$ 1,798,888	\$ 1,728,948	\$ 69,940
Purchased Services (400-500 series)	6,125	5,325	11,450	2,472	8,978
Supplies and Materials	26,905	(2,145)	24,760	24,268	492
Other Objects	6,450	(1,635)	4,815	2,275	2,540
<b>Total Other Supplemental/At-Risk Programs - Support</b>	<u>1,318,123</u>	<u>521,790</u>	<u>1,839,913</u>	<u>1,757,963</u>	<u>81,950</u>
<b>Total Other Supplemental/At-Risk Programs</b>	<u>7,376,398</u>	<u>290,885</u>	<u>7,667,283</u>	<u>7,477,892</u>	<u>189,391</u>
<b>Community Services Programs/Operations</b>					
Salaries	122,368	7,456	129,824	105,084	24,740
Purchased Services (300-500 series)	1,000	-	1,000	-	1,000
Supplies and Materials	900	-	900	-	900
Other Objects	900	-	900	431	469
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
<b>Total Community Services Programs/Operations</b>	<u>125,168</u>	<u>7,456</u>	<u>132,624</u>	<u>105,515</u>	<u>27,109</u>
<b>Total Instruction</b>	<u>162,104,245</u>	<u>1,435,627</u>	<u>163,539,872</u>	<u>162,102,572</u>	<u>1,437,300</u>
<b>Undistributed Expend. - Attend. &amp; Social Work:</b>					
Salaries	651,501	57,627	709,128	681,577	27,551
Salaries of Family Support Teams	41,455	(2,268)	39,187	39,187	-
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	102,326	(14,280)	88,046	88,046	-
Salaries of Community/School Coordinators	448,809	9,313	458,122	432,937	25,185
Other Purchased Services (400-500 series)	500	-	500	-	500
Supplies and Materials	6,402	(1,672)	4,730	3,992	738
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>1,250,993</u>	<u>48,720</u>	<u>1,299,713</u>	<u>1,245,739</u>	<u>53,974</u>
<b>Undistributed Expenditures - Health Services:</b>					
Salaries	3,681,975	(195,886)	3,486,089	3,433,775	52,314
Supplies and Materials	11,691	(2,948)	8,743	6,879	1,864
<b>Total Undistributed Expenditures - Health Services</b>	<u>3,693,666</u>	<u>(198,834)</u>	<u>3,494,832</u>	<u>3,440,654</u>	<u>54,178</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	4,930,554	716,382	5,646,936	5,584,048	62,888
Salaries of Secretarial and Clerical Assistants	385,661	(43,740)	341,921	336,681	5,240
Purchased Professional - Educational Services	1,500	-	1,500	-	1,500
Supplies and Materials	31,067	(4,170)	26,897	23,762	3,135
<b>Total Undist. Expend. - Guidance Services</b>	<u>5,348,782</u>	<u>668,472</u>	<u>6,017,254</u>	<u>5,944,491</u>	<u>72,763</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	622,488	818,107	1,440,595	1,429,253	11,342
Salaries of Other Professional Staff	336,800	(331,259)	5,541	-	5,541
Salaries of Secr and Clerical Assist.	-	23,552	23,552	23,552	-
Other Salaries	19,040	(17,540)	1,500	1,139	361
Sal of Facilitators, Math & Literacy Coaches	490,615	(69,514)	421,101	421,101	-
Purchased Prof- Educational Services	28,000	4,000	32,000	28,000	4,000
Other Purch Services (400-500)	1,608	339	1,947	1,500	447
Supplies and Materials	28,843	(4,506)	24,337	19,542	4,795
Other Objects	9,693	(1,947)	7,746	-	7,746
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>1,537,087</u>	<u>421,232</u>	<u>1,958,319</u>	<u>1,924,087</u>	<u>34,232</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	2,828,176	(250,264)	2,577,912	2,534,970	42,942
Purchased Professional and Technical Services	9,912	(7,134)	2,778	965	1,813
Other Purchased Services (400-500 series)	500	-	500	-	500
Supplies and Materials	198,455	(17,391)	181,064	160,476	20,588
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>3,037,043</u>	<u>(274,789)</u>	<u>2,762,254</u>	<u>2,696,411</u>	<u>65,843</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Salaries		\$ 3,876	\$ 3,876	\$ 3,876	
Purchased Professional - Educational Service	\$ 32,000	(26,900)	5,100	4,600	\$ 500
Other Purchased Services (400-500 series)	3,230	(1,188)	2,042	1,612	430
Supplies and Materials	5,800	(521)	5,279	4,312	967
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>41,030</b>	<b>(24,733)</b>	<b>16,297</b>	<b>14,400</b>	<b>1,897</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	11,499,378	(474,931)	11,024,447	10,914,249	110,198
Salaries of Secretarial and Clerical Assistants	3,848,864	122,101	3,970,965	3,854,840	116,125
Other Purchased Services (400-500 series)	69,860	(30,317)	39,543	12,946	26,597
Supplies and Materials	358,349	(50,550)	307,799	281,098	26,701
Other Objects	25,005	(5,842)	19,163	15,008	4,155
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>15,801,456</b>	<b>(439,539)</b>	<b>15,361,917</b>	<b>15,078,141</b>	<b>283,776</b>
<b>Undist. Expend. - Custodial Services</b>					
Salaries		1,709,848	1,709,848	1,693,650	16,198
General Supplies	18,100	1,810	19,910	16,790	3,120
<b>Total Undist. Expend. - Custodial Services</b>	<b>18,100</b>	<b>1,711,658</b>	<b>1,729,758</b>	<b>1,710,440</b>	<b>19,318</b>
<b>Undist. Expend. - Security</b>					
Salaries	1,616,345	114,737	1,731,082	1,698,272	32,810
General Supplies	30,234	(1,109)	29,125	24,881	4,244
<b>Total Undist. Expend. - Security</b>	<b>1,646,579</b>	<b>113,628</b>	<b>1,760,207</b>	<b>1,723,153</b>	<b>37,054</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>1,664,679</b>	<b>1,825,286</b>	<b>3,489,965</b>	<b>3,433,593</b>	<b>56,372</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	410,916	(102,465)	308,451	261,197	47,254
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>410,916</b>	<b>(102,465)</b>	<b>308,451</b>	<b>261,197</b>	<b>47,254</b>
<b>UNALLOCATED BENEFITS</b>					
Group Insurance	22,972	11,523	34,495	34,495	-
Social Security Contributions	1,866,651	842,275	2,708,926	2,708,775	151
Other Retirement Contributions - Regular	317,469	332,952	650,421	649,475	946
Health Benefits	41,314,223	1,204,915	42,519,138	42,518,125	1,013
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>43,521,315</b>	<b>2,391,665</b>	<b>45,912,980</b>	<b>45,910,870</b>	<b>2,110</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>43,521,315</b>	<b>2,391,665</b>	<b>45,912,980</b>	<b>45,910,870</b>	<b>2,110</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>76,306,967</b>	<b>4,315,015</b>	<b>80,621,982</b>	<b>79,949,583</b>	<b>672,399</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>238,411,212</b>	<b>5,750,642</b>	<b>244,161,854</b>	<b>242,052,155</b>	<b>2,109,699</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Kindergarten	8,000	(2,031)	5,969	5,969	
Grades 1-5		17,330	17,330	16,130	1,200
Grades 6-8	11,000	(3,000)	8,000	7,352	648
Grades 9-12	158,500	(39,706)	118,794	116,294	2,500
School-Sponsored Co-Curricular and Extra-Curricular Activity		26,300	26,300	26,300	
Undistributed Expenditures - Instruction		6,375	6,375	5,596	779
Undist. Expend.-Support Serv. - Inst. Staff		6,273	6,273	6,273	
Undistributed Expenditures - Security	12,000	(4,000)	8,000	7,734	266
<b>Total Equipment</b>	<b>189,500</b>	<b>7,541</b>	<b>197,041</b>	<b>191,648</b>	<b>5,393</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>189,500</b>	<b>7,541</b>	<b>197,041</b>	<b>191,648</b>	<b>5,393</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
District-wide School Based Expenditures	238,600,712	5,758,183	244,358,895	242,243,803	2,115,092
Other Financing Sources:					
Operating Transfer In	238,600,712	5,758,183	244,358,895	242,243,803	2,115,092
<b>Total Other Financing Sources</b>	<u>238,600,712</u>	<u>5,758,183</u>	<u>244,358,895</u>	<u>242,243,803</u>	<u>2,115,092</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 1</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 149,750	10,014	\$ 159,764	\$ 159,764	
Grades 1-5 - Salaries of Teachers	834,680	(56,737)	777,943	777,943	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	93,250	4,868	98,118	98,118	
General Supplies	37,615	21,569	59,184	59,184	
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,115,295</u>	<u>(20,286)</u>	<u>1,095,009</u>	<u>1,095,009</u>	<u>-</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers		50,185	50,185	50,185	-
<b>Total Learning and/or Language Disabilities</b>	-	50,185	50,185	50,185	-
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	354,094	(10,309)	343,785	343,785	
General Supplies	3,325	16	3,341	3,314	\$ 27
<b>Total Resource Room/Resource Center</b>	<u>357,419</u>	<u>(10,293)</u>	<u>347,126</u>	<u>347,099</u>	<u>27</u>
<b>Autism:</b>					
Salaries of Teachers		88,213	88,213	88,213	
Other Salaries for Instruction		114,206	114,206	114,206	-
<b>Total Autism</b>	-	202,419	202,419	202,419	-
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>357,419</u>	<u>242,311</u>	<u>599,730</u>	<u>599,703</u>	<u>27</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(68)	3,026	3,026	-
<b>Total Before/After School Programs - Instruction</b>	<u>3,094</u>	<u>(68)</u>	<u>3,026</u>	<u>3,026</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>3,094</u>	<u>(68)</u>	<u>3,026</u>	<u>3,026</u>	<u>-</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>1,475,808</u>	<u>221,957</u>	<u>1,697,765</u>	<u>1,697,738</u>	<u>27</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	9,838	2,576	12,414	12,414	
Salaries of Family Support Teams	41,455	(2,268)	39,187	39,187	
Supplies and Materials	100	-	100	100	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>51,393</u>	<u>308</u>	<u>51,701</u>	<u>51,701</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,822	6,590	98,412	98,412	-
Supplies and Materials	100	-	100	99	1
<b>Total Undistributed Expenditures - Health Services</b>	<u>91,922</u>	<u>6,590</u>	<u>98,512</u>	<u>98,511</u>	<u>1</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	50,829	4,066	54,895	54,895	
Supplies and Materials	100	-	100	98	2
<b>Total Undist. Expend. - Guidance Services</b>	<u>50,929</u>	<u>4,066</u>	<u>54,995</u>	<u>54,993</u>	<u>2</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	500	-	500	493	7
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>500</u>	<u>-</u>	<u>500</u>	<u>493</u>	<u>7</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries		65,874	65,874	65,874	
Supplies and Materials	1,000	-	1,000	857	143
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>1,000</u>	<u>65,874</u>	<u>66,874</u>	<u>66,731</u>	<u>143</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 1</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 111,575	\$ (12,017)	\$ 99,558	\$ 99,558	
Salaries of Secretarial and Clerical Assistants	30,210	461	30,671	30,671	
Other Purchased Services (400-500 series)	210		210		\$ 210
Supplies and Materials	1,400	-	1,400	1,340	60
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>143,395</b>	<b>(11,556)</b>	<b>131,839</b>	<b>131,569</b>	<b>270</b>
<b>Undist. Expend. - Custodial Services</b>					
Salaries		41,222	41,222	41,222	
General Supplies	700		700	700	
<b>Total Undist. Expend. - Custodial Services</b>	<b>700</b>	<b>41,222</b>	<b>41,922</b>	<b>41,922</b>	<b>-</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>700</b>	<b>41,222</b>	<b>41,922</b>	<b>41,922</b>	<b>-</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,200	(1,652)	2,548	2,516	32
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>4,200</b>	<b>(1,652)</b>	<b>2,548</b>	<b>2,516</b>	<b>32</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	17,697	17,513	35,210	35,210	
Other Retirement Contributions - Regular	4,242	4,424	8,666	8,666	
Health Benefits	414,756	63,037	477,793	477,793	
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>436,695</b>	<b>84,974</b>	<b>521,669</b>	<b>521,669</b>	<b>-</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>436,695</b>	<b>84,974</b>	<b>521,669</b>	<b>521,669</b>	<b>-</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>780,734</b>	<b>189,826</b>	<b>970,560</b>	<b>970,105</b>	<b>455</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>2,256,542</b>	<b>411,783</b>	<b>2,668,325</b>	<b>2,667,843</b>	<b>482</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 1-5	-	13,730	13,730	13,730	
<b>Total Equipment</b>	<b>-</b>	<b>13,730</b>	<b>13,730</b>	<b>13,730</b>	<b>-</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>13,730</b>	<b>13,730</b>	<b>13,730</b>	<b>-</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>2,256,542</b>	<b>425,513</b>	<b>2,682,055</b>	<b>2,681,573</b>	<b>482</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,256,542	425,513	2,682,055	2,681,573	482
<b>Total Other Financing Sources</b>	<b>2,256,542</b>	<b>425,513</b>	<b>2,682,055</b>	<b>2,681,573</b>	<b>482</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 Balance, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 2</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 201,088	\$ 22,795	\$ 223,883	\$ 223,883	
Grades 1-5 - Salaries of Teachers	963,960	(37,367)	926,593	926,593	
Grades 6-8 - Salaries of Teachers	548,357	165,956	714,313	714,313	
Grades 9-12 - Salaries of Teachers					
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	127,725	(59,838)	67,887	67,887	
Purchased Professional-Educational Services		40,754	40,754	40,754	
General Supplies	69,500	(7,513)	61,987	61,987	
Textbooks	5,500	-	5,500	5,500	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,916,130</u>	<u>124,787</u>	<u>2,040,917</u>	<u>2,040,917</u>	<u>-</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	297,539	18,965	316,504	316,504	
Other Salaries for Instruction	167,115	26,139	193,254	193,254	
General Supplies	5,000	(1,836)	3,164	3,164	
Textbooks	2,000	-	2,000	1,960	\$ 40
<b>Total Learning and/or Language Disabilities</b>	<u>471,654</u>	<u>43,268</u>	<u>514,922</u>	<u>514,882</u>	<u>40</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	379,686	6,000	385,686	385,686	-
<b>Total Resource Room/Resource Center</b>	<u>379,686</u>	<u>6,000</u>	<u>385,686</u>	<u>385,686</u>	<u>-</u>
<b>Autism:</b>					
Salaries of Teachers	423,605	27,777	451,382	451,382	
Other Salaries for Instruction	358,789	8,577	367,366	367,366	
General Supplies	7,000	(4,796)	2,204	2,204	
Textbooks	8,000	(2,374)	5,626	5,626	-
<b>Total Autism</b>	<u>797,394</u>	<u>29,184</u>	<u>826,578</u>	<u>826,578</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>1,648,734</u>	<u>78,452</u>	<u>1,727,186</u>	<u>1,727,146</u>	<u>40</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	543,308	42,386	585,694	585,694	
Other Salaries for Instruction	31,012	1,831	32,843	32,843	
Purchased Professional-Educational Services	8,000	(8,000)			
Other Purchased Services (400-500 series)	6,000		6,000	5,450	550
General Supplies	4,500		4,500	4,493	7
Textbooks	4,000	-	4,000	4,000	-
<b>Total Bilingual Education - Instruction</b>	<u>596,820</u>	<u>36,217</u>	<u>633,037</u>	<u>632,480</u>	<u>557</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	8,094	(8,094)			
Other Salaries for Instruction	2,184	(2,154)	30	30	-
<b>Total Before/After School Programs - Instruction</b>	<u>10,278</u>	<u>(10,248)</u>	<u>30</u>	<u>30</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>10,278</u>	<u>(10,248)</u>	<u>30</u>	<u>30</u>	<u>-</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>4,171,962</u>	<u>229,208</u>	<u>4,401,170</u>	<u>4,400,573</u>	<u>597</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	2,160	10,360	10,360	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	953	9,153	9,153	
Supplies and Materials	400	-	400	327	73
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,800</u>	<u>3,113</u>	<u>19,913</u>	<u>19,840</u>	<u>73</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 2</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Health Services</b>					
Salaries	\$ 91,822	\$ 7,616	\$ 99,438	\$ 99,438	
Supplies and Materials	200	-	200	200	\$ 200
<b>Total Undistributed Expenditures - Health Services</b>	<u>92,022</u>	<u>7,616</u>	<u>99,638</u>	<u>99,438</u>	<u>200</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	97,458	10,115	107,573	107,573	
Supplies and Materials	400	-	400	400	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>97,858</u>	<u>10,115</u>	<u>107,973</u>	<u>107,973</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Purchased Prof- Educational Services	10,000	(10,000)	-	-	
Supplies and Materials	2,000	(1,000)	1,000	1,000	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>12,000</u>	<u>(11,000)</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	66,644	(38,753)	27,891	27,891	
Purchased Professional and Technical Services	1,100	(1,100)	-	-	
Supplies and Materials	9,000	(4,183)	4,817	4,817	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>76,744</u>	<u>(44,036)</u>	<u>32,708</u>	<u>32,708</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	271,271	(13,632)	257,639	257,639	
Salaries of Secretarial and Clerical Assistants	96,652	(3,433)	93,219	93,219	
Other Purchased Services (400-500 series)	400	-	400	400	400
Supplies and Materials	1,100	-	1,100	917	183
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>369,423</u>	<u>(17,065)</u>	<u>352,358</u>	<u>351,775</u>	<u>583</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	43,536	43,536	43,536	-
<b>Total Undist. Expend. - Custodial Services</b>	<u>-</u>	<u>43,536</u>	<u>43,536</u>	<u>43,536</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>-</u>	<u>43,536</u>	<u>43,536</u>	<u>43,536</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,650	(3,254)	1,396	1,396	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>4,650</u>	<u>(3,254)</u>	<u>1,396</u>	<u>1,396</u>	<u>-</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	71,031	18,581	89,612	89,612	
Other Retirement Contributions - Regular	9,717	9,014	18,731	18,731	
Health Benefits	1,058,589	145,084	1,203,673	1,203,673	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,139,337</u>	<u>172,679</u>	<u>1,312,016</u>	<u>1,312,016</u>	<u>-</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,139,337</u>	<u>172,679</u>	<u>1,312,016</u>	<u>1,312,016</u>	<u>-</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,808,834</u>	<u>161,704</u>	<u>1,970,538</u>	<u>1,969,682</u>	<u>856</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>5,980,796</u>	<u>390,912</u>	<u>6,371,708</u>	<u>6,370,255</u>	<u>1,453</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>5,980,796</u>	<u>390,912</u>	<u>6,371,708</u>	<u>6,370,255</u>	<u>1,453</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	5,980,796	390,912	6,371,708	6,370,255	1,453
<b>Total Other Financing Sources</b>	<u>5,980,796</u>	<u>390,912</u>	<u>6,371,708</u>	<u>6,370,255</u>	<u>1,453</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School No. 3</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5 - Salaries of Teachers	\$ 799,017	\$ 10,203	\$ 809,220	\$ 809,220	
Grades 6-8 - Salaries of Teachers	570,630	(3,030)	567,600	567,600	
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Professional-Educational Services		41,125	41,125	41,125	
General Supplies	46,846	(703)	46,143	46,143	
Textbooks	1,000	-	1,000	-	\$ 1,000
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,417,493</u>	<u>47,595</u>	<u>1,465,088</u>	<u>1,464,088</u>	<u>1,000</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	407,848	60,438	468,286	468,286	
General Supplies	8,036	(1,075)	6,961	6,956	5
Textbooks	250	-	250	-	250
<b>Total Resource Room/Resource Center</b>	<u>416,134</u>	<u>59,363</u>	<u>475,497</u>	<u>475,242</u>	<u>255</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>416,134</u>	<u>59,363</u>	<u>475,497</u>	<u>475,242</u>	<u>255</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	765,386	11,825	777,211	777,211	
Other Salaries for Instruction	33,421	791	34,212	34,212	
General Supplies	34,680	(7,848)	26,832	26,832	
Textbooks	700	-	700	-	700
<b>Total Bilingual Education - Instruction</b>	<u>834,187</u>	<u>4,768</u>	<u>838,955</u>	<u>838,255</u>	<u>700</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	-	3,094	2,754	340
<b>Total Before/After School Programs - Instruction</b>	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>2,754</u>	<u>340</u>
<b>Total Before/After School Programs</b>	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>2,754</u>	<u>340</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>2,670,908</u>	<u>111,726</u>	<u>2,782,634</u>	<u>2,780,339</u>	<u>2,295</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	2,460	2,220	4,680	4,680	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(4,280)	3,920	3,920	
Supplies and Materials	319	-	319	-	319
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>10,979</u>	<u>(2,060)</u>	<u>8,919</u>	<u>8,600</u>	<u>319</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,822	6,590	98,412	98,412	
Supplies and Materials	200	-	200	88	112
<b>Total Undistributed Expenditures - Health Services</b>	<u>92,022</u>	<u>6,590</u>	<u>98,612</u>	<u>98,500</u>	<u>112</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	50,046	63,022	113,068	113,068	
Supplies and Materials	250	-	250	-	250
<b>Total Undist. Expend. - Guidance Services</b>	<u>50,296</u>	<u>63,022</u>	<u>113,318</u>	<u>113,068</u>	<u>250</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	500	-	500	-	500
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	6,000	(745)	5,255	5,255	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>6,000</u>	<u>(745)</u>	<u>5,255</u>	<u>5,255</u>	<u>-</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Servic	6,000	(6,000)	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 3</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 188,400	\$ (13,150)	\$ 175,250	\$ 175,250	
Salaries of Secretarial and Clerical Assistants	47,601	(3,095)	44,506	44,506	
Other Purchased Services (400-500 series)	400		400	180	\$ 220
Supplies and Materials	5,500	(2,031)	3,469	3,469	
Other Objects	219	-	219	189	30
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>242,120</u>	<u>(18,276)</u>	<u>223,844</u>	<u>223,594</u>	<u>250</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	41,560	41,560	41,560	-
<b>Total Undist. Expend. - Custodial Services</b>	<u>-</u>	<u>41,560</u>	<u>41,560</u>	<u>41,560</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>-</u>	<u>41,560</u>	<u>41,560</u>	<u>41,560</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,600	(960)	4,640	4,640	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,600</u>	<u>(960)</u>	<u>4,640</u>	<u>4,640</u>	<u>-</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	16,631	13,984	30,615	30,615	
Other Retirement Contributions - Regular	9,074	8,893	17,967	17,967	
Health Benefits	700,462	(2,126)	698,336	698,336	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>726,167</u>	<u>20,751</u>	<u>746,918</u>	<u>746,918</u>	<u>-</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>726,167</u>	<u>20,751</u>	<u>746,918</u>	<u>746,918</u>	<u>-</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,139,684</u>	<u>103,882</u>	<u>1,243,566</u>	<u>1,242,135</u>	<u>1,431</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>3,810,592</u>	<u>215,608</u>	<u>4,026,200</u>	<u>4,022,474</u>	<u>3,726</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>3,810,592</u>	<u>215,608</u>	<u>4,026,200</u>	<u>4,022,474</u>	<u>3,726</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,810,592	215,608	4,026,200	4,022,474	3,726
<b>Total Other Financing Sources</b>	<u>3,810,592</u>	<u>215,608</u>	<u>4,026,200</u>	<u>4,022,474</u>	<u>3,726</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School No. 4</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 109,328	\$ 20,127	\$ 129,455	\$ 129,455	
Grades 1-5 - Salaries of Teachers	866,443	300,484	1,166,927	1,166,927	
Grades 6-8 - Salaries of Teachers	1,393,061	83,966	1,477,027	1,477,027	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	70,897	(3,589)	67,308	67,308	
Purchased Professional-Educational Services		20,000	20,000	20,000	
General Supplies	63,000	20,502	83,502	83,502	
Textbooks	31,750	(7,352)	24,398	24,398	
Other Objects	4,000	(1,422)	2,578	2,578	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,538,479</b>	<b>432,716</b>	<b>2,971,195</b>	<b>2,971,195</b>	<b>-</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	50,203	2,914	53,117	53,117	
Other Salaries for Instruction	43,421	3,042	46,463	46,463	
General Supplies	500		500	500	
Textbooks	500	(500)	-	-	-
<b>Total Cognitive - Mild</b>	<b>94,624</b>	<b>5,456</b>	<b>100,080</b>	<b>100,080</b>	<b>-</b>
<b>Cognitive - Moderate:</b>					
General Supplies	4,500	(2,275)	2,225	2,225	-
<b>Total Cognitive - Moderate</b>	<b>4,500</b>	<b>(2,275)</b>	<b>2,225</b>	<b>2,225</b>	<b>-</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	212,522	(78,745)	133,777	133,777	
Other Salaries for Instruction	106,709	5,844	112,553	112,553	-
<b>Total Learning and/or Language Disabilities</b>	<b>319,231</b>	<b>(72,901)</b>	<b>246,330</b>	<b>246,330</b>	<b>-</b>
<b>Multiple Disabilities:</b>					
General Supplies	2,500	(1,548)	952	952	
Textbooks	2,000	(2,000)	-	-	-
<b>Total Multiple Disabilities</b>	<b>4,500</b>	<b>(3,548)</b>	<b>952</b>	<b>952</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	358,397	(26,468)	331,929	331,929	
General Supplies	2,000	(377)	1,623	1,623	
Textbooks	1,000	(611)	389	389	-
<b>Total Resource Room/Resource Center</b>	<b>361,397</b>	<b>(27,456)</b>	<b>333,941</b>	<b>333,941</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>784,252</b>	<b>(100,724)</b>	<b>683,528</b>	<b>683,528</b>	<b>-</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	109,225	4,267	113,492	113,492	
General Supplies	1,500	(402)	1,098	1,098	-
<b>Total Bilingual Education - Instruction</b>	<b>110,725</b>	<b>3,865</b>	<b>114,590</b>	<b>114,590</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	6,188	(3,349)	2,839	2,839	
Other Salaries for Instruction	2,184	(206)	1,978	1,978	-
<b>Total Before/After School Programs - Instruction</b>	<b>8,372</b>	<b>(3,555)</b>	<b>4,817</b>	<b>4,817</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>8,372</b>	<b>(3,555)</b>	<b>4,817</b>	<b>4,817</b>	<b>-</b>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>3,441,828</b>	<b>332,302</b>	<b>3,774,130</b>	<b>3,774,130</b>	<b>-</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	2,460	2,471	4,931	4,341	\$ 590
Supplies and Materials	250	-	250	231	19
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>2,710</b>	<b>2,471</b>	<b>5,181</b>	<b>4,572</b>	<b>609</b>
<b>Undistributed Expenditures - Health Services</b>					
Supplies and Materials	500	(500)	-	-	-

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 4</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Total Undistributed Expenditures - Health Services</b>	500	(500)	-	-	-
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	\$ 30,305	\$ 70,967	\$ 101,272	\$ 101,272	-
Supplies and Materials	500	(73)	427	427	-
<b>Total Undist. Expend. - Guidance Services</b>	30,805	70,894	101,699	101,699	-
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	500	-	500	500	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	500	-	500	500	-
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	55,000	(53,587)	1,413	1,413	-
Supplies and Materials	7,000	(456)	6,544	6,544	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	62,000	(54,043)	7,957	7,957	-
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Supplies and Materials	1,000	-	1,000	989	\$ 11
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	1,000	-	1,000	989	11
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	268,120	(16,235)	251,885	251,885	-
Salaries of Secretarial and Clerical Assistants	95,902	(13,536)	82,366	82,366	-
Other Purchased Services (400-500 series)	1,500	(1,500)	-	-	-
Supplies and Materials	4,000	2,187	6,187	6,187	-
Other Objects	1,500	(1,500)	-	-	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	371,022	(30,584)	340,438	340,438	-
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	42,587	42,587	42,587	-
General Supplies	500	-	500	500	-
<b>Total Undist. Expend. - Custodial Services</b>	500	42,587	43,087	43,087	-
<b>Undist. Expend. - Security</b>					
Salaries	51,187	17,134	68,321	68,321	-
<b>Total Undist. Expend. - Security</b>	51,187	17,134	68,321	68,321	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	51,687	59,721	111,408	111,408	-
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,000	(3,872)	2,128	2,128	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	6,000	(3,872)	2,128	2,128	-
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	37,300	20,544	57,844	57,844	-
Other Retirement Contributions - Regular	8,179	9,685	17,864	17,864	-
Health Benefits	847,690	116,096	963,786	963,786	-
<b>TOTAL UNALLOCATED BENEFITS</b>	893,169	146,325	1,039,494	1,039,494	-
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	893,169	146,325	1,039,494	1,039,494	-
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,419,393	190,412	1,609,805	1,609,185	620
<b>TOTAL CURRENT EXPENDITURES</b>	4,861,221	522,714	5,383,935	5,383,315	620
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	4,861,221	522,714	5,383,935	5,383,315	620
<b>Other Financing Sources:</b>					
Operating Transfer In	4,861,221	522,714	5,383,935	5,383,315	620
<b>Total Other Financing Sources</b>	4,861,221	522,714	5,383,935	5,383,315	620
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 5 and Don Bosco</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 49,692	\$ 150,457	\$ 200,149	\$ 200,149	
Grades 1-5 - Salaries of Teachers	2,397,055	(150,533)	2,246,522	2,246,522	
Grades 6-8 - Salaries of Teachers	2,065,487	389,991	2,455,478	2,455,478	
Grades 9-12 - Salaries of Teachers					
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	186,420	71,678	258,098	258,098	
Purchased Professional-Educational Services	25,500	81,800	107,300	107,300	
Purchased Technical Services	2,950	(2,950)			
General Supplies	150,960	(27,816)	123,144	123,144	
Textbooks	45,000	36,334	81,334	81,334	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>4,923,064</u>	<u>548,961</u>	<u>5,472,025</u>	<u>5,472,025</u>	<u>-</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	157,446	8,187	165,633	165,633	
Other Salaries for Instruction	32,548	13,092	45,640	45,640	
General Supplies	4,000	(433)	3,567	3,567	
Textbooks	2,750	(2,750)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<u>196,744</u>	<u>18,096</u>	<u>214,840</u>	<u>214,840</u>	<u>-</u>
<b>Auditory Impairments:</b>					
Salaries of Teachers	79,968	(53,123)	26,845	26,845	-
<b>Total Auditory Impairments</b>	<u>79,968</u>	<u>(53,123)</u>	<u>26,845</u>	<u>26,845</u>	<u>-</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	861,007	75,310	936,317	936,317	
Purchased Professional-Educational Services	5,000		5,000	5,000	
General Supplies	5,500	(1,040)	4,460	4,460	
Textbooks	3,500	(3,500)	-	-	-
<b>Total Resource Room/Resource Center</b>	<u>875,007</u>	<u>70,770</u>	<u>945,777</u>	<u>945,777</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>1,151,719</u>	<u>35,743</u>	<u>1,187,462</u>	<u>1,187,462</u>	<u>-</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	1,133,862	(13,995)	1,119,867	1,119,867	
Purchased Professional-Educational Services	5,000	(5,000)			
General Supplies	22,000	(3,722)	18,278	18,278	
Textbooks	10,750	(5,202)	5,548	5,548	-
<b>Total Bilingual Education - Instruction</b>	<u>1,171,612</u>	<u>(27,919)</u>	<u>1,143,693</u>	<u>1,143,693</u>	<u>-</u>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Supplies and Materials	1,000	(1,000)	-	-	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	20,428	(3,078)	17,350	17,350	
Other Salaries for Instruction	2,184	(432)	1,752	1,752	
Supplies and Materials	3,300	(332)	2,968	2,968	-
<b>Total Before/After School Programs - Instruction</b>	<u>25,912</u>	<u>(3,842)</u>	<u>22,070</u>	<u>22,070</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>25,912</u>	<u>(3,842)</u>	<u>22,070</u>	<u>22,070</u>	<u>-</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>7,273,307</u>	<u>551,943</u>	<u>7,825,250</u>	<u>7,825,250</u>	<u>-</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	4,920	4,681	9,601	8,972	\$ 629
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>4,920</u>	<u>4,681</u>	<u>9,601</u>	<u>8,972</u>	<u>629</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 5 and Don Bosco</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Health Services</b>					
Salaries	\$ 191,514	\$ 11,973	\$ 203,487	\$ 203,487	
Supplies and Materials	750	(17)	733	731	2
<b>Total Undistributed Expenditures - Health Services</b>	<b>192,264</b>	<b>11,956</b>	<b>204,220</b>	<b>204,218</b>	<b>2</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	152,487	76,809	229,296	229,296	
Supplies and Materials	550	(5)	545	544	1
<b>Total Undist. Expend. - Guidance Services</b>	<b>153,037</b>	<b>76,804</b>	<b>229,841</b>	<b>229,840</b>	<b>1</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Instructional Coaches	56,223	(56,223)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>56,223</b>	<b>(56,223)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	98,527	63,827	162,354	162,354	
Supplies and Materials	30,000	1,325	31,325	30,954	371
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>128,527</b>	<b>65,152</b>	<b>193,679</b>	<b>193,308</b>	<b>371</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	570,958	(45,372)	525,586	525,586	
Salaries of Secretarial and Clerical Assistants	176,768	(15,707)	161,061	161,061	
Other Purchased Services (400-500 series)	800	(426)	374	-	374
Supplies and Materials	9,200	(1,461)	7,739	7,739	
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>757,726</b>	<b>(62,966)</b>	<b>694,760</b>	<b>694,386</b>	<b>374</b>
<b>Undist. Expend. - Custodial Services</b>					
Salaries		87,532	87,532	87,532	
General Supplies	2,300	(3)	2,297	2,297	-
<b>Total Undist. Expend. - Custodial Services</b>	<b>2,300</b>	<b>87,529</b>	<b>89,829</b>	<b>89,829</b>	<b>-</b>
<b>Undist. Expend. - Security</b>					
Salaries	100,974	(46,448)	54,526	54,526	
General Supplies	1,200	(121)	1,079	1,079	-
<b>Total Undist. Expend. - Security</b>	<b>102,174</b>	<b>(46,569)</b>	<b>55,605</b>	<b>55,605</b>	<b>-</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>104,474</b>	<b>40,960</b>	<b>145,434</b>	<b>145,434</b>	<b>-</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	12,000	(3,431)	8,569	8,569	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>12,000</b>	<b>(3,431)</b>	<b>8,569</b>	<b>8,569</b>	<b>-</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	60,652	37,841	98,493	98,493	
Other Retirement Contributions - Regular	16,425	2,784	19,209	19,209	
Health Benefits	1,753,518	135,047	1,888,565	1,888,555	10
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,830,595</b>	<b>175,672</b>	<b>2,006,267</b>	<b>2,006,257</b>	<b>10</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,830,595</b>	<b>175,672</b>	<b>2,006,267</b>	<b>2,006,257</b>	<b>10</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>3,239,766</b>	<b>252,605</b>	<b>3,492,371</b>	<b>3,490,984</b>	<b>1,387</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>10,513,073</b>	<b>804,548</b>	<b>11,317,621</b>	<b>11,316,234</b>	<b>1,387</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>10,513,073</b>	<b>804,548</b>	<b>11,317,621</b>	<b>11,316,234</b>	<b>1,387</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	10,513,073	804,548	11,317,621	11,316,234	1,387
<b>Total Other Financing Sources</b>	<b>10,513,073</b>	<b>804,548</b>	<b>11,317,621</b>	<b>11,316,234</b>	<b>1,387</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 Balance, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 6/APA</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 101,605	\$ 28,234	\$ 129,839	\$ 129,839	
Grades 1-5 - Salaries of Teachers	903,700	66,939	970,639	970,639	
Grades 6-8 - Salaries of Teachers	845,654	(163,644)	682,010	682,010	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	92,225	14,484	106,709	106,709	
Purchased Professional-Educational Services		41,125	41,125	41,125	
Other Purchased Services (400-500 series)	7,000	(7,000)			
General Supplies	71,400	(3,220)	68,180	68,180	
Textbooks	5,000	(5,000)			
Other Objects	2,000	(1,550)	450	450	
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,028,584</b>	<b>(29,632)</b>	<b>1,998,952</b>	<b>1,998,952</b>	<b>-</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	57,433	2,736	60,169	60,169	
Other Salaries for Instruction	55,000	(844)	54,156	54,156	
General Supplies	1,875	(132)	1,743	1,743	
Textbooks	500	(500)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>114,808</b>	<b>1,260</b>	<b>116,068</b>	<b>116,068</b>	<b>-</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	106,413	(50,150)	56,263	56,263	
Other Salaries for Instruction	99,138	(52,742)	46,396	46,396	
General Supplies	1,875	(1,875)			
Textbooks	500	(500)	-	-	-
<b>Total Behavioral Disabilities</b>	<b>207,926</b>	<b>(105,267)</b>	<b>102,659</b>	<b>102,659</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	359,231	(111,199)	248,032	248,032	
<b>Total Resource Room/Resource Center</b>	<b>359,231</b>	<b>(111,199)</b>	<b>248,032</b>	<b>248,032</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>681,965</b>	<b>(215,206)</b>	<b>466,759</b>	<b>466,759</b>	<b>-</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	52,943	2,378	55,321	55,321	
<b>Total Bilingual Education - Instruction</b>	<b>52,943</b>	<b>2,378</b>	<b>55,321</b>	<b>55,321</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(714)	2,380	2,380	
Other Salaries for Instruction	2,184	(406)	1,778	1,778	
<b>Total Before/After School Programs - Instruction</b>	<b>5,278</b>	<b>(1,120)</b>	<b>4,158</b>	<b>4,158</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>5,278</b>	<b>(1,120)</b>	<b>4,158</b>	<b>4,158</b>	<b>-</b>
<b>Total Other Supplemental/At-Risk Programs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,768,770</b>	<b>(243,580)</b>	<b>2,525,190</b>	<b>2,525,190</b>	<b>-</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	1,952	10,152	10,152	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(8,200)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>(6,248)</b>	<b>10,152</b>	<b>10,152</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	55,003	(9,019)	45,984	45,984	
Supplies and Materials	1,000	(1,000)	-	-	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>56,003</b>	<b>(10,019)</b>	<b>45,984</b>	<b>45,984</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	95,192	(35,727)	59,465	59,465	
Supplies and Materials	600	(290)	310	310	
<b>Total Undist. Expend. - Guidance Services</b>	<b>95,792</b>	<b>(36,017)</b>	<b>59,775</b>	<b>59,775</b>	<b>-</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 6/APA</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 55,000	\$ (55,000)			
Supplies and Materials	4,000	(4,000)	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>59,000</u>	<u>(59,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	306,313	66,997	\$ 373,310	\$ 373,310	
Salaries of Secretarial and Clerical Assistants	124,809	30,794	155,603	155,603	
Other Purchased Services (400-500 series)	500	(500)			
Supplies and Materials	3,000	(139)	2,861	2,861	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>434,622</u>	<u>97,152</u>	<u>531,774</u>	<u>531,774</u>	<u>-</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries		42,350	42,350	42,350	
General Supplies	500	-	500	499	\$ 1
<b>Total Undist. Expend. - Custodial Services</b>	<u>500</u>	<u>42,350</u>	<u>42,850</u>	<u>42,849</u>	<u>1</u>
<b>Undist. Expend. - Security</b>					
Salaries	-	27,263	27,263	27,263	-
<b>Total Undist. Expend. - Security</b>	<u>-</u>	<u>27,263</u>	<u>27,263</u>	<u>27,263</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>500</u>	<u>69,613</u>	<u>70,113</u>	<u>70,112</u>	<u>1</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,000	(845)	1,155	1,155	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>2,000</u>	<u>(845)</u>	<u>1,155</u>	<u>1,155</u>	<u>-</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	36,213	14,041	50,254	50,254	
Other Retirement Contributions - Regular	6,571	3,682	10,253	10,253	
Health Benefits	744,670	(6,924)	737,746	737,745	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>787,454</u>	<u>10,799</u>	<u>798,253</u>	<u>798,252</u>	<u>1</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>787,454</u>	<u>10,799</u>	<u>798,253</u>	<u>798,252</u>	<u>1</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,451,771</u>	<u>65,435</u>	<u>1,517,206</u>	<u>1,517,204</u>	<u>2</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>4,220,541</u>	<u>(178,145)</u>	<u>4,042,396</u>	<u>4,042,394</u>	<u>2</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,220,541</u>	<u>(178,145)</u>	<u>4,042,396</u>	<u>4,042,394</u>	<u>2</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,220,541	(178,145)	4,042,396	4,042,394	2
<b>Total Other Financing Sources</b>	<u>4,220,541</u>	<u>(178,145)</u>	<u>4,042,396</u>	<u>4,042,394</u>	<u>2</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 7</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5 - Salaries of Teachers	\$ 480,298	\$ (144,944)	\$ 335,354	\$ 335,354	
Grades 6-8 - Salaries of Teachers	751,154	239,067	990,221	990,221	
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Professional-Educational Services	10,500	1,200	11,700	11,700	
General Supplies	18,600	1,000	19,600	19,600	
Textbooks	500		500	490	\$ 10
Other Objects	6,000	-	6,000	5,822	178
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,267,052</b>	<b>96,323</b>	<b>1,363,375</b>	<b>1,363,187</b>	<b>188</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	55,003	(12,529)	42,474	37,066	5,408
Other Salaries for Instruction	41,644		41,644	41,516	128
General Supplies	1,000	-	1,000	1,000	-
<b>Total Cognitive - Mild</b>	<b>97,647</b>	<b>(12,529)</b>	<b>85,118</b>	<b>79,582</b>	<b>5,536</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	54,692	3,274	57,966	57,966	
Other Salaries for Instruction	73,182	(42,852)	30,330	30,330	
General Supplies	1,000	-	1,000	1,000	-
<b>Total Learning and/or Language Disabilities</b>	<b>128,874</b>	<b>(39,578)</b>	<b>89,296</b>	<b>89,296</b>	<b>-</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	50,203	2,914	53,117	53,117	
Other Salaries for Instruction	49,254	(21,973)	27,281	27,281	
General Supplies	1,000	-	1,000	1,000	-
<b>Total Behavioral Disabilities</b>	<b>100,457</b>	<b>(19,059)</b>	<b>81,398</b>	<b>81,398</b>	<b>-</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	91,122	(23,444)	67,678	67,678	
Other Salaries for Instruction	43,421	3,474	46,895	46,895	
General Supplies	1,000	-	1,000	1,000	-
<b>Total Multiple Disabilities</b>	<b>135,543</b>	<b>(19,970)</b>	<b>115,573</b>	<b>115,573</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	262,377	13,668	276,045	276,045	
General Supplies	1,600	-	1,600	1,600	-
<b>Total Resource Room/Resource Center</b>	<b>263,977</b>	<b>13,668</b>	<b>277,645</b>	<b>277,645</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>726,498</b>	<b>(77,468)</b>	<b>649,030</b>	<b>643,494</b>	<b>5,536</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	101,658	(10,916)	90,742	90,742	
General Supplies	400	-	400	400	-
<b>Total Bilingual Education - Instruction</b>	<b>102,058</b>	<b>(10,916)</b>	<b>91,142</b>	<b>91,142</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	4,094	8,000	12,094	8,169	3,925
<b>Total Before/After School Programs - Instruction</b>	<b>4,094</b>	<b>8,000</b>	<b>12,094</b>	<b>8,169</b>	<b>3,925</b>
<b>Total Before/After School Programs</b>	<b>4,094</b>	<b>8,000</b>	<b>12,094</b>	<b>8,169</b>	<b>3,925</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	10,200	(10,200)	-	-	-
<b>Total Summer School - Instruction</b>	<b>10,200</b>	<b>(10,200)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Summer School</b>	<b>10,200</b>	<b>(10,200)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>2,109,902</b>	<b>5,739</b>	<b>2,115,641</b>	<b>2,105,992</b>	<b>9,649</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	1,640	2,160	3,800	3,800	
Salaries of Community/School Coordinators	3,023	(1,023)	2,000	427	1,573
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>4,663</b>	<b>1,137</b>	<b>5,800</b>	<b>4,227</b>	<b>1,573</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 7</u>	<u>Original</u> <u>Budget</u>	<u>Budget</u> <u>Adjustments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	\$ 51,223	\$ 2,725	\$ 53,948	\$ 53,948	
Supplies and Materials	200	-	200	79	\$ 121
<b>Total Undistributed Expenditures - Health Services</b>	<u>51,423</u>	<u>2,725</u>	<u>54,148</u>	<u>54,027</u>	<u>121</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	48,729	60,727	109,456	109,456	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>48,729</u>	<u>60,727</u>	<u>109,456</u>	<u>109,456</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	55,000	(24,364)	30,636	30,636	
Supplies and Materials	2,500	-	2,500	2,500	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>57,500</u>	<u>(24,364)</u>	<u>33,136</u>	<u>33,136</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	165,375	(47,323)	118,052	118,052	
Salaries of Secretarial and Clerical Assistants	49,051	-	49,051	45,262	3,789
Other Purchased Services (400-500 series)	500	-	500	-	500
Supplies and Materials	2,000	-	2,000	1,898	102
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>216,926</u>	<u>(47,323)</u>	<u>169,603</u>	<u>165,212</u>	<u>4,391</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries		39,692	39,692	39,692	
General Supplies	500	-	500	497	3
<b>Total Undist. Expend. - Custodial Services</b>	<u>500</u>	<u>39,692</u>	<u>40,192</u>	<u>40,189</u>	<u>3</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>500</u>	<u>39,692</u>	<u>40,192</u>	<u>40,189</u>	<u>3</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,000	-	4,000	3,983	17
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>3,983</u>	<u>17</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	24,740	8,146	32,886	32,886	
Other Retirement Contributions - Regular	4,347	3,817	8,164	8,164	
Health Benefits	523,524	30,570	554,094	554,094	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>552,611</u>	<u>42,533</u>	<u>595,144</u>	<u>595,144</u>	<u>-</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>552,611</u>	<u>42,533</u>	<u>595,144</u>	<u>595,144</u>	<u>-</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>936,352</u>	<u>75,127</u>	<u>1,011,479</u>	<u>1,005,374</u>	<u>6,105</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>3,046,254</u>	<u>80,866</u>	<u>3,127,120</u>	<u>3,111,366</u>	<u>15,754</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>3,046,254</u>	<u>80,866</u>	<u>3,127,120</u>	<u>3,111,366</u>	<u>15,754</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,046,254	80,866	3,127,120	3,111,366	15,754
<b>Total Other Financing Sources</b>	<u>3,046,254</u>	<u>80,866</u>	<u>3,127,120</u>	<u>3,111,366</u>	<u>15,754</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 8</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 157,110	(49,269)	\$ 107,841	\$ 107,841	
Grades 1-5 - Salaries of Teachers	1,015,275	107,563	1,122,838	1,122,838	
Grades 6-8 - Salaries of Teachers	568,032	55,700	623,732	623,732	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	115,951		115,951	115,915	\$ 36
Other Purchased Services (400-500 series)	2,500	(1,667)	833	219	614
General Supplies	80,200	4,667	84,867	84,867	
Textbooks	14,000		14,000	13,972	28
Other Objects	500	-	500	500	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,953,568</u>	<u>116,994</u>	<u>2,070,562</u>	<u>2,069,884</u>	<u>678</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Visual Impairments:</b>					
General Supplies	300	-	300	300	-
<b>Total Visual Impairments</b>	<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	114,675	(52,517)	62,158	62,158	
Other Salaries for Instruction	33,421	12,653	46,074	46,074	
General Supplies	2,000	3,000	5,000	2,000	3,000
Textbooks	1,000	-	1,000	1,000	-
<b>Total Behavioral Disabilities</b>	<u>151,096</u>	<u>(36,864)</u>	<u>114,232</u>	<u>111,232</u>	<u>3,000</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	301,454	79,663	381,117	381,117	
General Supplies	4,500		4,500	4,500	
Textbooks	1,500	-	1,500	1,500	-
<b>Total Resource Room/Resource Center</b>	<u>307,454</u>	<u>79,663</u>	<u>387,117</u>	<u>387,117</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>458,850</u>	<u>42,799</u>	<u>501,649</u>	<u>498,649</u>	<u>3,000</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	517,461	(93,317)	424,144	424,144	
General Supplies	8,000		8,000	7,059	941
Textbooks	3,000	-	3,000	2,918	82
<b>Total Bilingual Education - Instruction</b>	<u>528,461</u>	<u>(93,317)</u>	<u>435,144</u>	<u>434,121</u>	<u>1,023</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	-	3,094	2,652	442
<b>Total Before/After School Programs - Instruction</b>	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>2,652</u>	<u>442</u>
<b>Total Before/After School Programs</b>	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>2,652</u>	<u>442</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>2,943,973</u>	<u>66,476</u>	<u>3,010,449</u>	<u>3,005,306</u>	<u>5,143</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(5,355)	2,845	2,845	
Salaries of Community/School Coordinators	8,200	513	8,713	8,713	
Supplies and Materials	300	-	300	300	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,700</u>	<u>(4,842)</u>	<u>11,858</u>	<u>11,858</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	96,022	(38,346)	57,676	57,676	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>96,022</u>	<u>(38,346)</u>	<u>57,676</u>	<u>57,676</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	101,658	14,837	116,495	116,495	
Supplies and Materials	400	-	400	400	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>102,058</u>	<u>14,837</u>	<u>116,895</u>	<u>116,895</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	55,000	(48,745)	6,255	6,127	128
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>55,000</u>	<u>(48,745)</u>	<u>6,255</u>	<u>6,127</u>	<u>128</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 8</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 256,967	\$ (15,692)	\$ 241,275	\$ 241,275	
Salaries of Secretarial and Clerical Assistants	61,147		61,147	55,239	\$ 5,908
Other Purchased Services (400-500 series)	800		800		800
Supplies and Materials	5,000	-	5,000	5,000	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>323,914</u>	<u>(15,692)</u>	<u>308,222</u>	<u>301,514</u>	<u>6,708</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	30,569	30,569	30,569	-
<b>Total Undist. Expend. - Custodial Services</b>	<u>-</u>	<u>30,569</u>	<u>30,569</u>	<u>30,569</u>	<u>-</u>
<b>Undist. Expend. - Security</b>					
Salaries	52,737	3,706	56,443	56,443	-
<b>Total Undist. Expend. - Security</b>	<u>52,737</u>	<u>3,706</u>	<u>56,443</u>	<u>56,443</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>52,737</u>	<u>34,275</u>	<u>87,012</u>	<u>87,012</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	(3,000)	-	-	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	31,337	14,110	45,447	45,447	
Other Retirement Contributions - Regular	9,659	6,581	16,240	16,240	
Health Benefits	838,274	31,518	869,792	869,791	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>879,270</u>	<u>52,209</u>	<u>931,479</u>	<u>931,478</u>	<u>1</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>879,270</u>	<u>52,209</u>	<u>931,479</u>	<u>931,478</u>	<u>1</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,528,701</u>	<u>(9,304)</u>	<u>1,519,397</u>	<u>1,512,560</u>	<u>6,837</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>4,472,674</u>	<u>57,172</u>	<u>4,529,846</u>	<u>4,517,866</u>	<u>11,980</u>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 6-8	3,000	(3,000)	-	-	-
<b>Total Equipment</b>	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,475,674</u>	<u>54,172</u>	<u>4,529,846</u>	<u>4,517,866</u>	<u>11,980</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,475,674	54,172	4,529,846	4,517,866	11,980
<b>Total Other Financing Sources</b>	<u>4,475,674</u>	<u>54,172</u>	<u>4,529,846</u>	<u>4,517,866</u>	<u>11,980</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 9</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 244,477	\$ (26,936)	\$ 217,541	\$ 217,541	
Grades 1-5 - Salaries of Teachers	3,385,920	76,650	3,462,570	3,462,570	
Grades 6-8 - Salaries of Teachers	1,582,997	290,702	1,873,699	1,873,699	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	325,994	(43,515)	282,479	282,479	
Purchased Professional-Educational Services	2,000	(682)	1,318	1,318	
Other Purchased Services (400-500 series)	4,000		4,000	4,000	
General Supplies	239,400	(3,164)	236,236	236,236	
Textbooks	20,000	(2,172)	17,828	17,828	
Other Objects	4,000	(1,784)	2,216	2,216	
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>5,808,788</b>	<b>289,099</b>	<b>6,097,887</b>	<b>6,097,887</b>	<b>-</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	96,022	7,682	103,704	103,704	
Other Salaries for Instruction	43,421	(24,663)	18,758	18,758	
General Supplies	1,000	(300)	700	700	
Textbooks	500	(500)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>140,943</b>	<b>(17,781)</b>	<b>123,162</b>	<b>123,162</b>	<b>-</b>
<b>Visual Impairments:</b>					
General Supplies	200	(200)	-	-	-
<b>Total Visual Impairments</b>	<b>200</b>	<b>(200)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	770,232	(19,546)	750,686	750,686	
General Supplies	3,600	(338)	3,262	3,262	-
<b>Total Resource Room/Resource Center</b>	<b>773,832</b>	<b>(19,884)</b>	<b>753,948</b>	<b>753,948</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>914,975</b>	<b>(37,865)</b>	<b>877,110</b>	<b>877,110</b>	<b>-</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	1,042,103	16,012	1,058,115	1,058,115	
Other Salaries for Instruction		89,503	89,503	89,503	
General Supplies	5,100	(489)	4,611	4,611	-
<b>Total Bilingual Education - Instruction</b>	<b>1,047,203</b>	<b>105,026</b>	<b>1,152,229</b>	<b>1,152,229</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(272)	2,822	2,822	
Other Salaries for Instruction	2,184	(132)	2,052	2,052	-
<b>Total Before/After School Programs - Instruction</b>	<b>5,278</b>	<b>(404)</b>	<b>4,874</b>	<b>4,874</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>5,278</b>	<b>(404)</b>	<b>4,874</b>	<b>4,874</b>	<b>-</b>
<b>Total Other Supplemental/At-Risk Programs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>7,776,244</b>	<b>355,856</b>	<b>8,132,100</b>	<b>8,132,100</b>	<b>-</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	-	8,200	8,060	\$ 140
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,200</b>	<b>-</b>	<b>8,200</b>	<b>8,060</b>	<b>140</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	95,892	6,915	102,807	102,807	
Supplies and Materials	500	-	500	500	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>96,392</b>	<b>6,915</b>	<b>103,307</b>	<b>103,307</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	125,287	28,764	154,051	154,051	
Supplies and Materials	2,000	(1,055)	945	945	-
<b>Total Undist. Expend. - Guidance Services</b>	<b>127,287</b>	<b>27,709</b>	<b>154,996</b>	<b>154,996</b>	<b>-</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	1,000	(278)	722	722	-

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 9</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	1,000	(278)	722	722	-
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 101,658	\$ 49,024	\$ 150,682	\$ 150,682	
Supplies and Materials	7,000	(147)	6,853	6,853	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	108,658	48,877	157,535	157,535	-
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Service	5,000	(3,400)	1,600	1,600	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	5,000	(3,400)	1,600	1,600	-
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	335,133	(12,671)	322,462	322,462	
Salaries of Secretarial and Clerical Assistants	139,261	(23,013)	116,248	116,248	
Other Purchased Services (400-500 series)	3,500	(3,500)			
Supplies and Materials	12,000	(181)	11,819	11,819	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	489,894	(39,365)	450,529	450,529	-
<b>Undist. Expend. - Custodial Services</b>					
Salaries		44,053	44,053	44,053	
General Supplies	500	(104)	396	396	-
<b>Total Undist. Expend. - Custodial Services</b>	500	43,949	44,449	44,449	-
<b>Undist. Expend. - Security</b>					
Salaries	35,038	2,153	37,191	37,191	
General Supplies	250	(98)	152	152	-
<b>Total Undist. Expend. - Security</b>	35,288	2,055	37,343	37,343	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	35,788	46,004	81,792	81,792	-
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	(1,768)	3,232	3,232	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	5,000	(1,768)	3,232	3,232	-
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	65,923	35,995	101,918	101,918	
Other Retirement Contributions - Regular	21,943	16,847	38,790	38,790	
Health Benefits	1,873,427	159,645	2,033,072	2,033,056	\$ 16
<b>TOTAL UNALLOCATED BENEFITS</b>	1,961,293	212,487	2,173,780	2,173,764	16
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	1,961,293	212,487	2,173,780	2,173,764	16
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	2,838,512	297,181	3,135,693	3,135,537	156
<b>TOTAL CURRENT EXPENDITURES</b>	10,614,756	653,037	11,267,793	11,267,637	156
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	10,614,756	653,037	11,267,793	11,267,637	156
<b>Other Financing Sources:</b>					
Operating Transfer In	10,614,756	653,037	11,267,793	11,267,637	156
<b>Total Other Financing Sources</b>	10,614,756	653,037	11,267,793	11,267,637	156
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 10</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 248,002	\$ 17,668	\$ 265,670	\$ 265,670	
Grades 1-5 - Salaries of Teachers	1,147,137		1,147,137	1,143,241	\$ 3,896
Grades 6-8 - Salaries of Teachers	679,439	(201,959)	477,480	477,480	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	142,514	(6,260)	136,254	136,254	
Purchased Professional-Educational Services	5,000		5,000	1,295	3,705
Other Purchased Services (400-500 series)	1,800		1,800	270	1,530
General Supplies	72,000		72,000	64,046	7,954
Textbooks	7,000	(5,963)	1,037	1,037	
Other Objects	4,000	-	4,000	2,943	1,057
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,306,892</b>	<b>(196,514)</b>	<b>2,110,378</b>	<b>2,092,236</b>	<b>18,142</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	53,341	3,619	56,960	56,960	
Other Salaries for Instruction	50,544	34,508	85,052	85,052	
General Supplies	300	-	300	300	-
<b>Total Learning and/or Language Disabilities</b>	<b>104,185</b>	<b>38,127</b>	<b>142,312</b>	<b>142,312</b>	<b>-</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	44,982	(41,239)	3,743	-	3,743
<b>Total Behavioral Disabilities</b>	<b>44,982</b>	<b>(41,239)</b>	<b>3,743</b>	<b>-</b>	<b>3,743</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	573,907	1,381	575,288	575,288	
General Supplies	1,000		1,000	1,000	
Textbooks	500	-	500	500	-
<b>Total Resource Room/Resource Center</b>	<b>575,407</b>	<b>1,381</b>	<b>576,788</b>	<b>576,788</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>724,574</b>	<b>(1,731)</b>	<b>722,843</b>	<b>719,100</b>	<b>3,743</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	569,192	38,969	608,161	608,161	
Other Salaries for Instruction	51,204	2,800	54,004	54,004	
General Supplies	500		500	500	
Textbooks	500	-	500	500	-
<b>Total Bilingual Education - Instruction</b>	<b>621,396</b>	<b>41,769</b>	<b>663,165</b>	<b>663,165</b>	<b>-</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Supplies and Materials	1,500	-	1,500	-	1,500
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094		3,094	-	3,094
Other Salaries for Instruction	2,184	-	2,184	1,530	654
<b>Total Before/After School Programs - Instruction</b>	<b>5,278</b>	<b>-</b>	<b>5,278</b>	<b>1,530</b>	<b>3,748</b>
<b>Total Before/After School Programs</b>	<b>5,278</b>	<b>-</b>	<b>5,278</b>	<b>1,530</b>	<b>3,748</b>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>3,659,640</b>	<b>(156,476)</b>	<b>3,503,164</b>	<b>3,476,031</b>	<b>27,133</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	2,460	2,699	5,159	5,159	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>2,460</b>	<b>2,699</b>	<b>5,159</b>	<b>5,159</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,822	(13,675)	78,147	78,147	
Supplies and Materials	250	-	250	250	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>92,072</b>	<b>(13,675)</b>	<b>78,397</b>	<b>78,397</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	100,092	21,284	121,376	121,376	
Purchased Professional - Educational Services	1,500		1,500	-	1,500
Supplies and Materials	250	-	250	250	-

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 10</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Total Undist. Expend. - Guidance Services</b>	101,842	21,284	123,126	121,626	1,500
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	\$ 5,000	-	\$ 5,000	\$ 4,645	\$ 355
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	5,000	-	5,000	4,645	355
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	55,000	\$ (44,981)	10,019	10,019	
Supplies and Materials	7,810	-	7,810	7,807	3
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	62,810	(44,981)	17,829	17,826	3
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	287,950	38,010	325,960	325,960	
Salaries of Secretarial and Clerical Assistants	50,251	40,318	90,569	90,569	
Other Purchased Services (400-500 series)	2,800	-	2,800	-	2,800
Supplies and Materials	8,000	-	8,000	7,819	181
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	349,001	78,328	427,329	424,348	2,981
<b>Undist. Expend. - Custodial Services</b>					
Salaries		44,875	44,875	44,875	
General Supplies	1,000	-	1,000	1,000	-
<b>Total Undist. Expend. - Custodial Services</b>	1,000	44,875	45,875	45,875	-
<b>Undist. Expend. - Security</b>					
Salaries	34,135	2,081	36,216	36,216	
General Supplies	290	-	290	288	2
<b>Total Undist. Expend. - Security</b>	34,425	2,081	36,506	36,504	2
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	35,425	46,956	82,381	82,379	2
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	4,966	34
<b>Total Undist. Expend. - Student Transportation Serv.</b>	5,000	-	5,000	4,966	34
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	38,625	21,866	60,491	60,491	
Other Retirement Contributions - Regular	9,004	6,033	15,037	15,037	
Health Benefits	863,481	20,480	883,961	883,953	8
<b>TOTAL UNALLOCATED BENEFITS</b>	911,110	48,379	959,489	959,481	8
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	911,110	48,379	959,489	959,481	8
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,564,720	138,990	1,703,710	1,698,827	4,883
<b>TOTAL CURRENT EXPENDITURES</b>	5,224,360	(17,486)	5,206,874	5,174,858	32,016
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
Undist. Expend.-Support Serv. - Inst. Staff	-	6,273	6,273	6,273	-
<b>Total Equipment</b>	-	6,273	6,273	6,273	-
<b>TOTAL CAPITAL OUTLAY</b>	-	6,273	6,273	6,273	-
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	5,224,360	(11,213)	5,213,147	5,181,131	32,016
<b>Other Financing Sources:</b>					
Operating Transfer In	5,224,360	(11,213)	5,213,147	5,181,131	32,016
<b>Total Other Financing Sources</b>	5,224,360	(11,213)	5,213,147	5,181,131	32,016
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 11</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5 - Salaries of Teachers	\$ 535,152	\$ (379,947)	\$ 155,205	\$ 155,205	
Grades 6-8 - Salaries of Teachers	459,899	(349,046)	110,853	110,853	
<b>Regular Programs - Undistributed Instruction</b>					
General Supplies	15,800		15,800	13,437	\$ 2,363
Textbooks	2,640	(2,640)			
Other Objects	1,950	-	1,950	-	1,950
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,015,441</b>	<b>(731,633)</b>	<b>283,808</b>	<b>279,495</b>	<b>4,313</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	63,766	(3,300)	60,466	59,403	1,063
Other Salaries for Instruction	43,421	(43,421)	-	-	-
<b>Total Cognitive - Mild</b>	<b>107,187</b>	<b>(46,721)</b>	<b>60,466</b>	<b>59,403</b>	<b>1,063</b>
<b>Learning and/or Language Disabilities:</b>					
Other Salaries for Instruction		49,280	49,280	49,280	
General Supplies	2,280	(2,280)			
Textbooks	1,100	(1,100)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>3,380</b>	<b>45,900</b>	<b>49,280</b>	<b>49,280</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	177,474	(177,474)			
General Supplies	2,555		2,555	1,838	717
Textbooks	825	-	825	825	825
<b>Total Resource Room/Resource Center</b>	<b>180,854</b>	<b>(177,474)</b>	<b>3,380</b>	<b>1,838</b>	<b>1,542</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>291,421</b>	<b>(178,295)</b>	<b>113,126</b>	<b>110,521</b>	<b>2,605</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	155,005	476,227	631,232	541,471	89,761
General Supplies	5,110		5,110	4,935	175
Textbooks	1,650	26,426	28,076	26,426	1,650
<b>Total Bilingual Education - Instruction</b>	<b>161,765</b>	<b>502,653</b>	<b>664,418</b>	<b>572,832</b>	<b>91,586</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(612)	2,482	1,284	1,198
Other Salaries for Instruction		612	612	420	192
Supplies and Materials	2,250	-	2,250	1,615	635
<b>Total Before/After School Programs - Instruction</b>	<b>5,344</b>	<b>-</b>	<b>5,344</b>	<b>3,319</b>	<b>2,025</b>
<b>Total Before/After School Programs</b>	<b>5,344</b>	<b>-</b>	<b>5,344</b>	<b>3,319</b>	<b>2,025</b>
<b>Summer School - Instruction</b>					
General Supplies	2,750	-	2,750	1,748	1,002
<b>Total Summer School - Instruction</b>	<b>2,750</b>	<b>-</b>	<b>2,750</b>	<b>1,748</b>	<b>1,002</b>
<b>Total Summer School</b>	<b>2,750</b>	<b>-</b>	<b>2,750</b>	<b>1,748</b>	<b>1,002</b>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>1,476,721</b>	<b>(407,275)</b>	<b>1,069,446</b>	<b>967,915</b>	<b>101,531</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	1,640	2,364	4,004	4,004	
Salaries of Community/School Coordinators	8,200	(8,200)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>9,840</b>	<b>(5,836)</b>	<b>4,004</b>	<b>4,004</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	93,627	(23,070)	70,557	70,323	234
Supplies and Materials	200	-	200	-	200
<b>Total Undistributed Expenditures - Health Services</b>	<b>93,827</b>	<b>(23,070)</b>	<b>70,757</b>	<b>70,323</b>	<b>434</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	60,995	41,289	102,284	102,284	
Supplies and Materials	200		200	189	11

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 11</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Total Undist. Expend. - Guidance Services</b>	61,195	41,289	102,484	102,473	11
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 58,963	\$ (58,963)			
Supplies and Materials	3,875	-	\$ 3,875	-	\$ 3,875
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	62,838	(58,963)	3,875	-	3,875
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	250		250		250
Supplies and Materials	500	-	500	\$ 34	466
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	750	-	750	34	716
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	132,267	86,106	218,373	218,373	
Salaries of Secretarial and Clerical Assistants	50,251	(13,283)	36,968	36,833	135
Other Purchased Services (400-500 series)	3,820	(3,820)			
Supplies and Materials	4,995	(3,500)	1,495	1,354	141
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	191,333	65,503	256,836	256,560	276
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	34,337	34,337	34,337	-
<b>Total Undist. Expend. - Custodial Services</b>	-	34,337	34,337	34,337	-
<b>Undist. Expend. - Security</b>					
Salaries	53,137	2,354	55,491	55,491	-
<b>Total Undist. Expend. - Security</b>	53,137	2,354	55,491	55,491	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	53,137	36,691	89,828	89,828	-
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	15,517	5,456	20,973	20,973	
Other Retirement Contributions - Regular	3,343	223	3,566	3,566	
Health Benefits	406,212	(87,276)	318,936	318,936	-
<b>TOTAL UNALLOCATED BENEFITS</b>	425,072	(81,597)	343,475	343,475	-
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	425,072	(81,597)	343,475	343,475	-
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	897,992	(25,983)	872,009	866,697	5,312
<b>TOTAL CURRENT EXPENDITURES</b>	2,374,713	(433,258)	1,941,455	1,834,612	106,843
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	2,374,713	(433,258)	1,941,455	1,834,612	106,843
<b>Other Financing Sources:</b>					
Operating Transfer In	2,374,713	(433,258)	1,941,455	1,834,612	106,843
<b>Total Other Financing Sources</b>	2,374,713	(433,258)	1,941,455	1,834,612	106,843
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 12</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5 - Salaries of Teachers	\$ 1,526,031	\$ (213,318)	\$ 1,312,713	\$ 1,312,713	
Grades 6-8 - Salaries of Teachers	773,196	61,071	834,267	834,267	
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Professional-Educational Services	9,000	(1,000)	8,000	8,000	
Other Purchased Services (400-500 series)	5,000	(1,000)	4,000	2,877	\$ 1,123
General Supplies	70,250	(424)	69,826	67,690	2,136
Textbooks	4,000		4,000	3,999	1
Other Objects	1,000	(1,000)	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,388,477</u>	<u>(155,671)</u>	<u>2,232,806</u>	<u>2,229,546</u>	<u>3,260</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	56,923	2,695	59,618	59,618	
Other Salaries for Instruction	-	20,889	20,889	20,889	-
<b>Total Learning and/or Language Disabilities</b>	<u>56,923</u>	<u>23,584</u>	<u>80,507</u>	<u>80,507</u>	<u>-</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	531,832	15,144	546,976	546,976	
Other Salaries for Instruction	31,012	(31,012)	-	-	-
<b>Total Resource Room/Resource Center</b>	<u>562,844</u>	<u>(15,868)</u>	<u>546,976</u>	<u>546,976</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>619,767</u>	<u>7,716</u>	<u>627,483</u>	<u>627,483</u>	<u>-</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	245,481	93,249	338,730	338,730	-
<b>Total Bilingual Education - Instruction</b>	<u>245,481</u>	<u>93,249</u>	<u>338,730</u>	<u>338,730</u>	<u>-</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	25,278	7,200	32,478	32,147	331
<b>Total Before/After School Programs - Instruction</b>	<u>25,278</u>	<u>7,200</u>	<u>32,478</u>	<u>32,147</u>	<u>331</u>
<b>Total Before/After School Programs</b>	<u>25,278</u>	<u>7,200</u>	<u>32,478</u>	<u>32,147</u>	<u>331</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>3,279,003</u>	<u>(47,506)</u>	<u>3,231,497</u>	<u>3,227,906</u>	<u>3,591</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	1,640	3,554	5,194	5,194	
Salaries of Community/School Coordinators	50,226	8,200	58,426	56,321	2,105
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>51,866</u>	<u>11,754</u>	<u>63,620</u>	<u>61,515</u>	<u>2,105</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	100,092	(42,126)	57,966	57,966	
Supplies and Materials	1,000	-	1,000	1,000	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>101,092</u>	<u>(42,126)</u>	<u>58,966</u>	<u>58,966</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	58,963	17,390	76,353	76,263	90
Supplies and Materials	250	-	250	238	12
<b>Total Undist. Expend. - Guidance Services</b>	<u>59,213</u>	<u>17,390</u>	<u>76,603</u>	<u>76,501</u>	<u>102</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Purchased Prof- Educational Services	2,000	(2,000)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	55,000	(40,653)	14,347	14,347	
Supplies and Materials	500	-	500	488	12
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>55,500</u>	<u>(40,653)</u>	<u>14,847</u>	<u>14,835</u>	<u>12</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 12</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 225,550	\$ (21,753)	\$ 203,797	\$ 203,797	
Salaries of Secretarial and Clerical Assistants	131,012	(33,448)	97,564	97,564	
Other Purchased Services (400-500 series)	2,250	(1,675)	575	325	\$ 250
Supplies and Materials	2,000		2,000	1,978	22
Other Objects	250	-	250	-	250
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>361,062</u>	<u>(56,876)</u>	<u>304,186</u>	<u>303,664</u>	<u>522</u>
<b>Undist. Expend. - Security</b>					
Salaries	34,737	2,129	36,866	36,866	-
<b>Total Undist. Expend. - Security</b>	<u>34,737</u>	<u>2,129</u>	<u>36,866</u>	<u>36,866</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>34,737</u>	<u>2,129</u>	<u>36,866</u>	<u>36,866</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,000	1,675	5,675	5,435	240
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>4,000</u>	<u>1,675</u>	<u>5,675</u>	<u>5,435</u>	<u>240</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	28,441	13,522	41,963	41,963	
Other Retirement Contributions - Regular	8,609	7,341	15,950	15,950	
Health Benefits	805,603	(8,516)	797,087	797,087	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>842,653</u>	<u>12,347</u>	<u>855,000</u>	<u>855,000</u>	<u>-</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>842,653</u>	<u>12,347</u>	<u>855,000</u>	<u>855,000</u>	<u>-</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,512,123</u>	<u>(96,360)</u>	<u>1,415,763</u>	<u>1,412,782</u>	<u>2,981</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>4,791,126</u>	<u>(143,866)</u>	<u>4,647,260</u>	<u>4,640,688</u>	<u>6,572</u>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 6-8	8,000	-	8,000	7,352	648
<b>Total Equipment</b>	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>7,352</u>	<u>648</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>7,352</u>	<u>648</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,799,126</u>	<u>(143,866)</u>	<u>4,655,260</u>	<u>4,648,040</u>	<u>7,220</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,799,126	(143,866)	4,655,260	4,648,040	7,220
<b>Total Other Financing Sources</b>	<u>4,799,126</u>	<u>(143,866)</u>	<u>4,655,260</u>	<u>4,648,040</u>	<u>7,220</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 13</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 252,237	\$ (12,617)	\$ 239,620	\$ 239,620	
Grades 1-5 - Salaries of Teachers	1,386,076	(20,695)	1,365,381	1,365,381	
Grades 6-8 - Salaries of Teachers	698,436	76,380	774,816	774,816	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for instruction	130,094	(21,899)	108,195	108,195	
Other Purchased Services (400-500 series)	4,000		4,000	966	\$ 3,034
General Supplies	91,600		91,600	90,218	1,382
Textbooks	12,400		12,400	12,115	285
Other Objects	4,800	-	4,800	3,792	1,008
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,579,643</u>	<u>21,169</u>	<u>2,600,812</u>	<u>2,595,103</u>	<u>5,709</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	56,923	(12,802)	44,121	44,121	
Other Salaries for Instruction	79,015	(22,165)	56,850	55,327	1,523
General Supplies	500		500	500	
Textbooks	300	-	300	150	150
<b>Total Behavioral Disabilities</b>	<u>136,738</u>	<u>(34,967)</u>	<u>101,771</u>	<u>100,098</u>	<u>1,673</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	281,054	58,986	340,040	340,040	
General Supplies	600	-	600	-	600
<b>Total Resource Room/Resource Center</b>	<u>281,654</u>	<u>58,986</u>	<u>340,640</u>	<u>340,040</u>	<u>600</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>418,392</u>	<u>24,019</u>	<u>442,411</u>	<u>440,138</u>	<u>2,273</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	348,313	(144,937)	203,376	203,376	
General Supplies	1,500		1,500		1,500
Textbooks	2,000	-	2,000	1,696	304
<b>Total Bilingual Education - Instruction</b>	<u>351,813</u>	<u>(144,937)</u>	<u>206,876</u>	<u>205,072</u>	<u>1,804</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	5,278	-	5,278	2,666	2,612
<b>Total Before/After School Programs - Instruction</b>	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>2,666</u>	<u>2,612</u>
<b>Total Before/After School Programs</b>	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>2,666</u>	<u>2,612</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>3,355,126</u>	<u>(99,749)</u>	<u>3,255,377</u>	<u>3,242,979</u>	<u>12,398</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	1,557	9,757	9,757	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>8,200</u>	<u>1,557</u>	<u>9,757</u>	<u>9,757</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122	(12,975)	78,147	78,147	
Supplies and Materials	100	-	100	100	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>91,222</u>	<u>(12,975)</u>	<u>78,247</u>	<u>78,247</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	60,610	8,122	68,732	68,732	
Supplies and Materials	500	-	500	500	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>61,110</u>	<u>8,122</u>	<u>69,232</u>	<u>69,232</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	1,000	-	1,000	920	80
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>920</u>	<u>80</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	101,258	(101,258)			
Supplies and Materials	1,500	-	1,500	1,500	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>102,758</u>	<u>(101,258)</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 13</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Service	\$ 500	-	\$ 500	-	\$ 500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	500	-	500	-	500
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	284,700	\$ (28,892)	255,808	\$ 254,854	954
Salaries of Secretarial and Clerical Assistants	80,116		80,116	76,155	3,961
Supplies and Materials	15,500	-	15,500	14,754	746
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	380,316	(28,892)	351,424	345,763	5,661
<b>Undist. Expend. - Custodial Services</b>					
Salaries		32,482	32,482	32,482	
General Supplies	500	-	500	441	59
<b>Total Undist. Expend. - Custodial Services</b>	500	32,482	32,982	32,923	59
<b>Undist. Expend. - Security</b>					
General Supplies	600	-	600	469	131
<b>Total Undist. Expend. - Security</b>	600	-	600	469	131
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	1,100	32,482	33,582	33,392	190
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	7,350	-	7,350	5,312	2,038
<b>Total Undist. Expend. - Student Transportation Serv.</b>	7,350	-	7,350	5,312	2,038
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	32,841	11,673	44,514	44,514	
Other Retirement Contributions - Regular	9,505	8,368	17,873	17,873	
Health Benefits	742,349	10,007	752,356	752,260	96
<b>TOTAL UNALLOCATED BENEFITS</b>	784,695	30,048	814,743	814,647	96
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	784,695	30,048	814,743	814,647	96
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,438,251	(70,916)	1,367,335	1,358,770	8,565
<b>TOTAL CURRENT EXPENDITURES</b>	4,793,377	(170,665)	4,622,712	4,601,749	20,963
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	4,793,377	(170,665)	4,622,712	4,601,749	20,963
<b>Other Financing Sources:</b>					
Operating Transfer In	4,793,377	(170,665)	4,622,712	4,601,749	20,963
<b>Total Other Financing Sources</b>	4,793,377	(170,665)	4,622,712	4,601,749	20,963
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 14</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 148,612	(18,288)	\$ 130,324	\$ 130,324	
Grades 1-5 - Salaries of Teachers	867,173	(57,451)	809,722	809,722	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	83,865		83,865	81,990	\$ 1,875
General Supplies	43,290	(7,220)	36,070	36,070	
Textbooks	1,000		1,000		1,000
Other Objects	1,200	-	1,200	-	1,200
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,145,140</u>	<u>(82,959)</u>	<u>1,062,181</u>	<u>1,058,106</u>	<u>4,075</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	156,661	9,516	166,177	166,177	
General Supplies	1,500	-	1,500	909	591
<b>Total Resource Room/Resource Center</b>	<u>158,161</u>	<u>9,516</u>	<u>167,677</u>	<u>167,086</u>	<u>591</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>158,161</u>	<u>9,516</u>	<u>167,677</u>	<u>167,086</u>	<u>591</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	98,127	6,041	104,168	104,168	
General Supplies	1,000	-	1,000	796	204
<b>Total Bilingual Education - Instruction</b>	<u>99,127</u>	<u>6,041</u>	<u>105,168</u>	<u>104,964</u>	<u>204</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	-	3,094	2,482	612
<b>Total Before/After School Programs - Instruction</b>	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>2,482</u>	<u>612</u>
<b>Total Before/After School Programs</b>	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>2,482</u>	<u>612</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>1,405,522</u>	<u>(67,402)</u>	<u>1,338,120</u>	<u>1,332,638</u>	<u>5,482</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	2,460	870	3,330	3,241	89
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>2,460</u>	<u>870</u>	<u>3,330</u>	<u>3,241</u>	<u>89</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	56,631	1,098	57,729	57,729	
<b>Total Undistributed Expenditures - Health Services</b>	<u>56,631</u>	<u>1,098</u>	<u>57,729</u>	<u>57,729</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	50,046	4,004	54,050	54,050	
Supplies and Materials	200	-	200	166	34
<b>Total Undist. Expend. - Guidance Services</b>	<u>50,246</u>	<u>4,004</u>	<u>54,250</u>	<u>54,216</u>	<u>34</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	250	-	250	-	250
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>250</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	101,658	8,133	109,791	109,791	
Supplies and Materials	2,560	-	2,560	2,346	214
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>104,218</u>	<u>8,133</u>	<u>112,351</u>	<u>112,137</u>	<u>214</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	154,288	(21,766)	132,522	132,522	
Salaries of Secretarial and Clerical Assistants	48,301	3,108	51,409	51,409	
Other Purchased Services (400-500 series)	1,000	-	1,000		1,000
Supplies and Materials	5,500	-	5,500	4,944	556
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>209,089</u>	<u>(18,658)</u>	<u>190,431</u>	<u>188,875</u>	<u>1,556</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	34,241	34,241	34,241	-
<b>Total Undist. Expend. - Custodial Services</b>	<u>-</u>	<u>34,241</u>	<u>34,241</u>	<u>34,241</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 14</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Security</b>					
Salaries	\$ 34,436	\$ 2,105	\$ 36,541	\$ 36,541	-
<b>Total Undist. Expend. - Security</b>	<u>34,436</u>	<u>2,105</u>	<u>36,541</u>	<u>36,541</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>34,436</u>	<u>36,346</u>	<u>70,782</u>	<u>70,782</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	1,500	-	1,500	793	\$ 707
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>793</u>	<u>707</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	16,082	10,041	26,123	26,123	
Other Retirement Contributions - Regular	2,877	3,987	6,864	6,864	
Health Benefits	336,449	29,708	366,157	366,144	13
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>355,408</u>	<u>43,736</u>	<u>399,144</u>	<u>399,131</u>	<u>13</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>355,408</u>	<u>43,736</u>	<u>399,144</u>	<u>399,131</u>	<u>13</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>814,238</u>	<u>75,529</u>	<u>889,767</u>	<u>886,904</u>	<u>2,863</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>2,219,760</u>	<u>8,127</u>	<u>2,227,887</u>	<u>2,219,542</u>	<u>8,345</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>2,219,760</u>	<u>8,127</u>	<u>2,227,887</u>	<u>2,219,542</u>	<u>8,345</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,219,760	8,127	2,227,887	2,219,542	8,345
<b>Total Other Financing Sources</b>	<u>2,219,760</u>	<u>8,127</u>	<u>2,227,887</u>	<u>2,219,542</u>	<u>8,345</u>
<b>Excess (Deficiency) of Other Financing Sources 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>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 15</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 151,102	\$ 15,073	\$ 166,175	\$ 166,175	
Grades 1-5 - Salaries of Teachers	1,043,935		2,027,269	2,027,269	
Grades 6-8 - Salaries of Teachers	1,091,549		252,386	252,386	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	114,964		158,082	158,082	
General Supplies	127,500		127,500	123,546	\$ 3,954
Textbooks	10,000	-	10,000	10,000	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,539,050</u>	<u>202,362</u>	<u>2,741,412</u>	<u>2,737,458</u>	<u>3,954</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	107,436	(25,967)	81,469	54,770	26,699
Other Salaries for Instruction	112,889	(19,848)	93,041	93,041	
General Supplies	3,000		3,000	3,000	
Textbooks	1,500	-	1,500	1,500	-
<b>Total Learning and/or Language Disabilities</b>	<u>224,825</u>	<u>(45,815)</u>	<u>179,010</u>	<u>152,311</u>	<u>26,699</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	-	-	35,601	35,601	-
<b>Total Behavioral Disabilities</b>	<u>-</u>	<u>35,601</u>	<u>35,601</u>	<u>35,601</u>	<u>-</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	636,536		686,524	686,524	
General Supplies	2,000	-	2,000	2,000	-
<b>Total Resource Room/Resource Center</b>	<u>638,536</u>	<u>49,988</u>	<u>688,524</u>	<u>688,524</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>863,361</u>	<u>39,774</u>	<u>903,135</u>	<u>876,436</u>	<u>26,699</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	950,384		642,443	629,544	12,899
Other Salaries for Instruction	43,021		45,599	45,599	
General Supplies	11,500		11,500	11,500	
Textbooks	5,000	-	5,000	5,000	-
<b>Total Bilingual Education - Instruction</b>	<u>1,009,905</u>	<u>(305,363)</u>	<u>704,542</u>	<u>691,643</u>	<u>12,899</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094		3,094	2,635	459
Other Salaries for Instruction	2,184	-	2,184	2,046	138
<b>Total Before/After School Programs - Instruction</b>	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>4,681</u>	<u>597</u>
<b>Total Before/After School Programs</b>	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>4,681</u>	<u>597</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>4,417,594</u>	<u>(63,227)</u>	<u>4,354,367</u>	<u>4,310,218</u>	<u>44,149</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200		12,620	12,620	
Salaries of Community/School Coordinators			9,366	9,366	
Supplies and Materials	300	-	300	300	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>8,500</u>	<u>13,786</u>	<u>22,286</u>	<u>22,286</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	62,665		49,730	49,637	93
Supplies and Materials	200	-	200	-	200
<b>Total Undistributed Expenditures - Health Services</b>	<u>62,865</u>	<u>(12,935)</u>	<u>49,930</u>	<u>49,637</u>	<u>293</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	101,658		125,583	125,294	289
Supplies and Materials	700	-	700	5	695
<b>Total Undist. Expend. - Guidance Services</b>	<u>102,358</u>	<u>23,925</u>	<u>126,283</u>	<u>125,299</u>	<u>984</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	1,300	-	340	340	-

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 15</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	1,300	(960)	340	340	-
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 57,243		\$ 38,254	\$ 38,254	
Supplies and Materials	9,000		6,753	6,753	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	66,243	\$ (21,236)	45,007	45,007	-
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	344,900		340,492	340,492	
Salaries of Secretarial and Clerical Assistants	74,575		86,739	86,739	
Other Purchased Services (400-500 series)	1,500		1,500		\$ 1,500
Supplies and Materials	2,500		4,747	4,747	
Other Objects	1,000		1,000		1,000
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	424,475	10,003	434,478	431,978	2,500
<b>Undist. Expend. - Custodial Services</b>					
Salaries		44,052	44,052	44,052	
General Supplies	2,000	3,000	5,000	4,485	515
<b>Total Undist. Expend. - Custodial Services</b>	2,000	47,052	49,052	48,537	515
<b>Undist. Expend. - Security</b>					
Salaries	51,937		36,491	36,491	
General Supplies			960	960	-
<b>Total Undist. Expend. - Security</b>	51,937	(14,486)	37,451	37,451	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	53,937	32,566	86,503	85,988	515
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000		3,000	2,690	310
<b>Total Undist. Expend. - Student Transportation Serv.</b>	3,000	-	3,000	2,690	310
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	43,554		66,947	66,947	
Other Retirement Contributions - Regular	11,732		22,848	22,848	
Health Benefits	1,111,617		1,227,548	1,227,452	96
<b>TOTAL UNALLOCATED BENEFITS</b>	1,166,903	150,440	1,317,343	1,317,247	96
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	1,166,903	150,440	1,317,343	1,317,247	96
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,889,581	195,589	2,085,170	2,080,472	4,698
<b>TOTAL CURRENT EXPENDITURES</b>	6,307,175	132,362	6,439,537	6,390,690	48,847
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	6,307,175	132,362	6,439,537	6,390,690	48,847
<b>Other Financing Sources:</b>					
Operating Transfer In	6,307,175	132,362	6,439,537	6,390,690	48,847
<b>Total Other Financing Sources</b>	6,307,175	132,362	6,439,537	6,390,690	48,847
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>					
<b>Fund Balance, July 1</b>					
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 18 Includes ELC 66</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 468,763	\$ 15,223	\$ 483,986	\$ 483,986	
Grades 1-5 - Salaries of Teachers	1,944,774	(375,023)	1,569,751	1,569,751	
Grades 6-8 - Salaries of Teachers	866,377	153,258	1,019,635	1,019,635	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	251,782	(22,459)	229,323	229,323	
Other Purchased Services (400-500 series)	350	(55)	295	145	\$ 150
General Supplies	168,710	(9,824)	158,886	158,886	
Textbooks	18,000	(16,000)	2,000	2,000	
Other Objects	6,450	(547)	5,903	903	5,000
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>3,725,206</u>	<u>(255,427)</u>	<u>3,469,779</u>	<u>3,464,629</u>	<u>5,150</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	55,202	3,304	58,506	58,506	
Other Salaries for Instruction	25,842	277	26,119	26,119	
General Supplies	1,500		1,500	100	1,400
Textbooks	600		600	-	600
<b>Total Behavioral Disabilities</b>	<u>83,144</u>	<u>3,581</u>	<u>86,725</u>	<u>84,725</u>	<u>2,000</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	56,733		56,733	51,907	4,826
Other Salaries for Instruction	46,732	2,928	49,660	49,660	
General Supplies	1,800		1,800	1,783	17
Textbooks	450		450	-	450
<b>Total Multiple Disabilities</b>	<u>105,715</u>	<u>2,928</u>	<u>108,643</u>	<u>103,350</u>	<u>5,293</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	683,001	164,063	847,064	847,064	
General Supplies	7,200	(6,040)	1,160	1,160	
Textbooks	950		950	-	950
<b>Total Resource Room/Resource Center</b>	<u>691,151</u>	<u>158,023</u>	<u>849,174</u>	<u>848,224</u>	<u>950</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>880,010</u>	<u>164,532</u>	<u>1,044,542</u>	<u>1,036,299</u>	<u>8,243</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	824,253	(155,748)	668,505	668,505	
Other Salaries for Instruction		30,481	30,481	30,481	
General Supplies	45,500	(20,511)	24,989	24,045	944
Textbooks	3,500		3,500	-	3,500
Other Objects	300	(195)	105	105	-
<b>Total Bilingual Education - Instruction</b>	<u>873,553</u>	<u>(145,973)</u>	<u>727,580</u>	<u>723,136</u>	<u>4,444</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	6,188	(731)	5,457	4,828	629
Other Salaries for Instruction	2,184		2,184	966	1,218
<b>Total Before/After School Programs - Instruction</b>	<u>8,372</u>	<u>(731)</u>	<u>7,641</u>	<u>5,794</u>	<u>1,847</u>
<b>Total Before/After School Programs</b>	<u>8,372</u>	<u>(731)</u>	<u>7,641</u>	<u>5,794</u>	<u>1,847</u>
<b>Other Supplemental/At-Risk Programs - Instruction</b>					
Salaries of Teachers	95,222	(95,222)	-	-	-
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<u>95,222</u>	<u>(95,222)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Supplemental/At-Risk Programs</b>	<u>95,222</u>	<u>(95,222)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>5,582,363</u>	<u>(332,821)</u>	<u>5,249,542</u>	<u>5,229,858</u>	<u>19,684</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	2,460	2,877	5,337	5,337	
Salaries of Community/School Coordinators		6,424	6,424	1,873	4,551
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>2,460</u>	<u>9,301</u>	<u>11,761</u>	<u>7,210</u>	<u>4,551</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 18 Includes ELC 66</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Health Services</b>					
Salaries	\$ 100,092	\$ 7,575	\$ 107,667	\$ 107,667	
Supplies and Materials	200	-	200	200	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>100,292</b>	<b>7,575</b>	<b>107,867</b>	<b>107,867</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	174,976	8,322	183,298	183,298	
Supplies and Materials	300	-	300	300	-
<b>Total Undist. Expend. - Guidance Services</b>	<b>175,276</b>	<b>8,322</b>	<b>183,598</b>	<b>183,598</b>	<b>-</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction		59,247	59,247	59,247	
Instructional Coaches		44,591	44,591	44,591	
Supplies and Materials	100	-	100	-	\$ 100
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>100</b>	<b>103,838</b>	<b>103,938</b>	<b>103,838</b>	<b>100</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	55,000	(1,206)	53,794	53,504	290
Supplies and Materials	3,500	-	3,500	-	3,500
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>58,500</b>	<b>(1,206)</b>	<b>57,294</b>	<b>53,504</b>	<b>3,790</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	296,950	(21,313)	275,637	275,637	
Salaries of Secretarial and Clerical Assistants	144,953	9,269	154,222	154,222	
Other Purchased Services (400-500 series)	1,300	(300)	1,000		1,000
Supplies and Materials	15,240	(6,494)	8,746	8,746	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>458,443</b>	<b>(18,838)</b>	<b>439,605</b>	<b>438,605</b>	<b>1,000</b>
<b>Undist. Expend. - Custodial Services</b>					
Salaries		75,260	75,260	72,994	2,266
General Supplies	1,900	(83)	1,817	430	1,387
<b>Total Undist. Expend. - Custodial Services</b>	<b>1,900</b>	<b>75,177</b>	<b>77,077</b>	<b>73,424</b>	<b>3,653</b>
<b>Undist. Expend. - Security</b>					
Salaries	53,137	3,175	56,312	56,312	
General Supplies	750	-	750	750	-
<b>Total Undist. Expend. - Security</b>	<b>53,887</b>	<b>3,175</b>	<b>57,062</b>	<b>57,062</b>	<b>-</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>55,787</b>	<b>78,352</b>	<b>134,139</b>	<b>130,486</b>	<b>3,653</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	10,400	(9,824)	576	576	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>10,400</b>	<b>(9,824)</b>	<b>576</b>	<b>576</b>	<b>-</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	59,331	25,715	85,046	85,046	
Other Retirement Contributions - Regular	17,521	9,430	26,951	26,951	
Health Benefits	1,428,241	4,328	1,432,569	1,432,568	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,505,093</b>	<b>39,473</b>	<b>1,544,566</b>	<b>1,544,565</b>	<b>1</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,505,093</b>	<b>39,473</b>	<b>1,544,566</b>	<b>1,544,565</b>	<b>1</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>2,366,351</b>	<b>216,993</b>	<b>2,583,344</b>	<b>2,570,249</b>	<b>13,095</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>7,948,714</b>	<b>(115,828)</b>	<b>7,832,886</b>	<b>7,800,107</b>	<b>32,779</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Kindergarten	8,000	(2,031)	5,969	5,969	-
<b>Total Equipment</b>	<b>8,000</b>	<b>(2,031)</b>	<b>5,969</b>	<b>5,969</b>	<b>-</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>8,000</b>	<b>(2,031)</b>	<b>5,969</b>	<b>5,969</b>	<b>-</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>7,956,714</b>	<b>(117,859)</b>	<b>7,838,855</b>	<b>7,806,076</b>	<b>32,779</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 18 Includes ELC 66</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	\$ 7,956,714	\$ (117,859)	\$ 7,838,855	\$ 7,806,076	\$ 32,779
<b>Total Other Financing Sources</b>	<u>7,956,714</u>	<u>(117,859)</u>	<u>7,838,855</u>	<u>7,806,076</u>	<u>32,779</u>
<b>Excess (Deficiency) of Other Financing Sources 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>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 19</u>	<u>Original</u> <u>Budget</u>	<u>Budget</u> <u>Adjustments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 120,177	\$ 1,342	\$ 121,519	\$ 121,519	
Grades 1-5 - Salaries of Teachers	1,115,133	(72,421)	1,042,712	1,042,712	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	76,423	17,755	94,178	94,178	
General Supplies	47,285		47,285	46,682	\$ 603
Textbooks	1,715	-	1,715	1,705	10
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,360,733</u>	<u>(53,324)</u>	<u>1,307,409</u>	<u>1,306,796</u>	<u>613</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	52,433	2,337	54,770	54,770	
Other Salaries for Instruction	46,732	697	47,429	47,429	
General Supplies	2,000		2,000	1,905	95
Textbooks	200	-	200	191	9
<b>Total Cognitive - Mild</b>	<u>101,365</u>	<u>3,034</u>	<u>104,399</u>	<u>104,295</u>	<u>104</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	104,185	4,468	108,653	108,653	
General Supplies	1,000		1,000	914	86
Textbooks	250	-	250	-	250
<b>Total Resource Room/Resource Center</b>	<u>105,435</u>	<u>4,468</u>	<u>109,903</u>	<u>109,567</u>	<u>336</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>206,800</u>	<u>7,502</u>	<u>214,302</u>	<u>213,862</u>	<u>440</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	198,416	(17,120)	181,296	181,296	
General Supplies	500	-	500	-	500
<b>Total Bilingual Education - Instruction</b>	<u>198,916</u>	<u>(17,120)</u>	<u>181,796</u>	<u>181,296</u>	<u>500</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	-	3,094	2,788	306
<b>Total Before/After School Programs - Instruction</b>	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>2,788</u>	<u>306</u>
<b>Total Before/After School Programs</b>	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>2,788</u>	<u>306</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>1,769,543</u>	<u>(62,942)</u>	<u>1,706,601</u>	<u>1,704,742</u>	<u>1,859</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	1,640	2,579	4,219	4,219	
Salaries of Community/School Coordinators	8,200	(8,200)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>9,840</u>	<u>(5,621)</u>	<u>4,219</u>	<u>4,219</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	94,727	7,146	101,873	101,873	
Supplies and Materials	100	-	100	-	100
<b>Total Undistributed Expenditures - Health Services</b>	<u>94,827</u>	<u>7,146</u>	<u>101,973</u>	<u>101,873</u>	<u>100</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	50,829	4,066	54,895	54,895	
Supplies and Materials	100	-	100	-	100
<b>Total Undist. Expend. - Guidance Services</b>	<u>50,929</u>	<u>4,066</u>	<u>54,995</u>	<u>54,895</u>	<u>100</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	101,658	7,269	108,927	108,927	
Supplies and Materials	15,800	-	15,800	15,331	469
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>117,458</u>	<u>7,269</u>	<u>124,727</u>	<u>124,258</u>	<u>469</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	156,138	(23,363)	132,775	132,775	
Salaries of Secretarial and Clerical Assistants	48,301	(3,981)	44,320	44,320	
Other Purchased Services (400-500 series)	800	(345)	455	-	455
Supplies and Materials	16,000	-	16,000	15,871	129

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 19</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	221,239	(27,689)	193,550	192,966	584
<b>Undist. Expend. - Custodial Services</b>					
Salaries		\$ 41,796	\$ 41,796	\$ 41,796	
General Supplies	\$ 500	-	500	499	\$ 1
<b>Total Undist. Expend. - Custodial Services</b>	500	41,796	42,296	42,295	1
<b>Undist. Expend. - Security</b>					
Salaries	51,187	(3,564)	47,623	47,623	-
<b>Total Undist. Expend. - Security</b>	51,187	(3,564)	47,623	47,623	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	51,687	38,232	89,919	89,918	1
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,000	-	4,000	3,775	225
<b>Total Undist. Expend. - Student Transportation Serv.</b>	4,000	-	4,000	3,775	225
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	23,275	11,408	34,683	34,683	
Other Retirement Contributions - Regular	5,303	4,781	10,084	10,084	
Health Benefits	449,781	62,279	512,060	512,059	1
<b>TOTAL UNALLOCATED BENEFITS</b>	478,359	78,468	556,827	556,826	1
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	478,359	78,468	556,827	556,826	1
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,028,339	101,871	1,130,210	1,128,730	1,480
<b>TOTAL CURRENT EXPENDITURES</b>	2,797,882	38,929	2,836,811	2,833,472	3,339
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	2,797,882	38,929	2,836,811	2,833,472	3,339
<b>Other Financing Sources:</b>					
Operating Transfer In	2,797,882	38,929	2,836,811	2,833,472	3,339
<b>Total Other Financing Sources</b>	2,797,882	38,929	2,836,811	2,833,472	3,339
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>		-			-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 20</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 251,117	\$ 17,109	\$ 268,226	\$ 268,226	
Grades 1-5 - Salaries of Teachers	907,731	135,721	1,043,452	1,043,452	
Grades 6-8 - Salaries of Teachers	656,702	(53,047)	603,655	603,655	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	109,380	15,462	124,842	124,842	
General Supplies	75,369	(530)	74,839	74,839	
Textbooks	15,921	(472)	15,449	15,449	
Other Objects	2,000	(2,000)	-	-	
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,018,220</u>	<u>112,243</u>	<u>2,130,463</u>	<u>2,130,463</u>	<u>-</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	158,000	(94,819)	63,181	63,181	
Other Salaries for Instruction	87,404	(1,097)	86,307	86,307	
General Supplies	1,130	(106)	1,024	1,024	
Textbooks	500	(31)	469	469	-
<b>Total Cognitive - Mild</b>	<u>247,034</u>	<u>(96,053)</u>	<u>150,981</u>	<u>150,981</u>	<u>-</u>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	100,803	(3,324)	97,479	97,479	
Other Salaries for Instruction	77,380	19,852	97,232	97,232	
General Supplies	1,130	(911)	219	219	
Textbooks	500	(85)	415	415	-
<b>Total Learning and/or Language Disabilities</b>	<u>179,813</u>	<u>15,532</u>	<u>195,345</u>	<u>195,345</u>	<u>-</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	108,874	12,902	121,776	121,776	
Other Salaries for Instruction	80,066	(4,572)	75,494	75,494	
General Supplies	1,380	(772)	608	608	
Textbooks	650	(93)	557	557	-
<b>Total Multiple Disabilities</b>	<u>190,970</u>	<u>7,465</u>	<u>198,435</u>	<u>198,435</u>	<u>-</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	381,448	24,720	406,168	406,168	
General Supplies	500	(288)	212	212	-
<b>Total Resource Room/Resource Center</b>	<u>381,948</u>	<u>24,432</u>	<u>406,380</u>	<u>406,380</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>999,765</u>	<u>(48,624)</u>	<u>951,141</u>	<u>951,141</u>	<u>-</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	130,831	29,693	160,524	160,524	
General Supplies	300	(229)	71	71	-
<b>Total Bilingual Education - Instruction</b>	<u>131,131</u>	<u>29,464</u>	<u>160,595</u>	<u>160,595</u>	<u>-</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(442)	2,652	2,652	-
<b>Total Before/After School Programs - Instruction</b>	<u>3,094</u>	<u>(442)</u>	<u>2,652</u>	<u>2,652</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>3,094</u>	<u>(442)</u>	<u>2,652</u>	<u>2,652</u>	<u>-</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>3,152,210</u>	<u>92,641</u>	<u>3,244,851</u>	<u>3,244,851</u>	<u>-</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(2,668)	5,532	5,532	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>8,200</u>	<u>(2,668)</u>	<u>5,532</u>	<u>5,532</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	97,727	4,578	102,305	102,305	
Supplies and Materials	200	(200)	-	-	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>97,927</u>	<u>4,378</u>	<u>102,305</u>	<u>102,305</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 20</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	\$ 100,092	\$ 14,214	\$ 114,306	\$ 114,306	
Supplies and Materials	400	(400)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>100,492</u>	<u>13,814</u>	<u>114,306</u>	<u>114,306</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	800	(541)	259	259	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>800</u>	<u>(541)</u>	<u>259</u>	<u>259</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	98,527	7,882	106,409	106,409	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>98,527</u>	<u>7,882</u>	<u>106,409</u>	<u>106,409</u>	<u>-</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Service	9,500	(9,500)	-	-	-
Supplies and Materials	500	(500)	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	226,631	(20,153)	206,478	206,478	
Salaries of Secretarial and Clerical Assistants	99,302	7,944	107,246	107,246	
Other Purchased Services (400-500 series)	250	(250)	-	-	
Supplies and Materials	3,570	(1,278)	2,292	2,292	
Other Objects	700	(700)	-	-	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>330,453</u>	<u>(14,437)</u>	<u>316,016</u>	<u>316,016</u>	<u>-</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	44,186	44,186	44,186	-
<b>Total Undist. Expend. - Custodial Services</b>	<u>-</u>	<u>44,186</u>	<u>44,186</u>	<u>44,186</u>	<u>-</u>
<b>Undist. Expend. - Security</b>					
Salaries	51,187	3,225	54,412	54,412	
General Supplies	1,200	-	1,200	1,151	\$ 49
<b>Total Undist. Expend. - Security</b>	<u>52,387</u>	<u>3,225</u>	<u>55,612</u>	<u>55,563</u>	<u>49</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>52,387</u>	<u>47,411</u>	<u>99,798</u>	<u>99,749</u>	<u>49</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,000	(1,327)	673	384	289
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>2,000</u>	<u>(1,327)</u>	<u>673</u>	<u>384</u>	<u>289</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	45,943	20,984	66,927	66,927	
Other Retirement Contributions - Regular	6,413	6,389	12,802	12,802	
Health Benefits	909,253	42,045	951,298	951,298	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>961,609</u>	<u>69,418</u>	<u>1,031,027</u>	<u>1,031,027</u>	<u>-</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>961,609</u>	<u>69,418</u>	<u>1,031,027</u>	<u>1,031,027</u>	<u>-</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,662,395</u>	<u>113,930</u>	<u>1,776,325</u>	<u>1,775,987</u>	<u>338</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>4,814,605</u>	<u>206,571</u>	<u>5,021,176</u>	<u>5,020,838</u>	<u>338</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,814,605</u>	<u>206,571</u>	<u>5,021,176</u>	<u>5,020,838</u>	<u>338</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,814,605	206,571	5,021,176	5,020,838	338
<b>Total Other Financing Sources</b>	<u>4,814,605</u>	<u>206,571</u>	<u>5,021,176</u>	<u>5,020,838</u>	<u>338</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 21</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 204,733	\$ 10,600	\$ 215,333	\$ 215,333	
Grades 1-5 - Salaries of Teachers	1,440,734	(19,445)	1,421,289	1,421,289	
Grades 6-8 - Salaries of Teachers	1,092,609	(44,415)	1,048,194	1,048,194	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	160,737	(49,254)	111,483	111,162	\$ 321
Purchased Professional-Educational Services		41,125	41,125	41,125	
General Supplies	117,398	(4,077)	113,321	112,873	448
Textbooks	15,000	-	15,000	14,315	685
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>3,031,211</u>	<u>(65,466)</u>	<u>2,965,745</u>	<u>2,964,291</u>	<u>1,454</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Other Salaries for Instruction	-	39,577	39,577	39,577	-
<b>Total Learning and/or Language Disabilities</b>	<u>-</u>	<u>39,577</u>	<u>39,577</u>	<u>39,577</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	55,202	(55,202)			
Other Salaries for Instruction	45,980	(43,197)	2,783		2,783
General Supplies	400		400	60	340
Textbooks	400	-	400		400
<b>Total Behavioral Disabilities</b>	<u>101,982</u>	<u>(98,399)</u>	<u>3,583</u>	<u>60</u>	<u>3,523</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	95,192	33,758	128,950	128,950	
Other Salaries for Instruction	43,916	33,241	77,157	77,157	
General Supplies	400		400	400	
Textbooks	400	-	400	397	3
<b>Total Multiple Disabilities</b>	<u>139,908</u>	<u>66,999</u>	<u>206,907</u>	<u>206,904</u>	<u>3</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	431,085	17,522	448,607	448,607	
General Supplies	250	-	250	247	3
<b>Total Resource Room/Resource Center</b>	<u>431,335</u>	<u>17,522</u>	<u>448,857</u>	<u>448,854</u>	<u>3</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>673,225</u>	<u>25,699</u>	<u>698,924</u>	<u>695,395</u>	<u>3,529</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	638,393	(230,128)	408,265	408,265	
Other Salaries for Instruction		53,194	53,194	53,194	
General Supplies	8,950		8,950	8,787	163
Textbooks	5,000	-	5,000	2,582	2,418
<b>Total Bilingual Education - Instruction</b>	<u>652,343</u>	<u>(176,934)</u>	<u>475,409</u>	<u>472,828</u>	<u>2,581</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	827	3,921	3,921	
Other Salaries for Instruction	2,184	-	2,184	852	1,332
<b>Total Before/After School Programs - Instruction</b>	<u>5,278</u>	<u>827</u>	<u>6,105</u>	<u>4,773</u>	<u>1,332</u>
<b>Total Before/After School Programs</b>	<u>5,278</u>	<u>827</u>	<u>6,105</u>	<u>4,773</u>	<u>1,332</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
Total Instruction and At-Risk Programs	4,362,057	(215,874)	4,146,183	4,137,287	8,896
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	2,460	3,734	6,194	6,194	
Salaries of Community/School Coordinators	-	5,558	5,558	5,558	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>2,460</u>	<u>9,292</u>	<u>11,752</u>	<u>11,752</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	76,338	(11,635)	64,703	64,703	
Supplies and Materials	300	-	300	300	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>76,638</u>	<u>(11,635)</u>	<u>65,003</u>	<u>65,003</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School No. 21</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	\$ 100,092	\$ 15,426	\$ 115,518	\$ 115,518	
Supplies and Materials	300	-	300	235	\$ 65
<b>Total Undist. Expend. - Guidance Services</b>	<u>100,392</u>	<u>15,426</u>	<u>115,818</u>	<u>115,753</u>	<u>65</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	1,500	(250)	1,250	914	336
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>1,500</u>	<u>(250)</u>	<u>1,250</u>	<u>914</u>	<u>336</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	55,000	(6,945)	48,055	48,055	
Supplies and Materials	4,000	-	4,000	4,000	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>59,000</u>	<u>(6,945)</u>	<u>52,055</u>	<u>52,055</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	312,831	22,958	335,789	335,789	
Salaries of Secretarial and Clerical Assistants	97,352	6,978	104,330	104,330	
Other Purchased Services (400-500 series)	1,200	250	1,450	250	1,200
Supplies and Materials	7,000	-	7,000	6,266	734
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>418,383</u>	<u>30,186</u>	<u>448,569</u>	<u>446,635</u>	<u>1,934</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries		44,665	44,665	44,665	
General Supplies	1,200	-	1,200	686	514
<b>Total Undist. Expend. - Custodial Services</b>	<u>1,200</u>	<u>44,665</u>	<u>45,865</u>	<u>45,351</u>	<u>514</u>
<b>Undist. Expend. - Security</b>					
Salaries	34,135	2,081	36,216	36,216	
General Supplies	3,500	-	3,500	3,473	27
<b>Total Undist. Expend. - Security</b>	<u>37,635</u>	<u>2,081</u>	<u>39,716</u>	<u>39,689</u>	<u>27</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>38,835</u>	<u>46,746</u>	<u>85,581</u>	<u>85,040</u>	<u>541</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,000	-	4,000	2,613	1,387
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>2,613</u>	<u>1,387</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	40,234	24,928	65,162	65,162	
Other Retirement Contributions - Regular	10,338	11,264	21,602	21,602	
Health Benefits	1,050,290	(33,889)	1,016,401	1,016,401	
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,100,862</u>	<u>2,303</u>	<u>1,103,165</u>	<u>1,103,165</u>	<u>-</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,100,862</u>	<u>2,303</u>	<u>1,103,165</u>	<u>1,103,165</u>	<u>-</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,802,070</u>	<u>85,123</u>	<u>1,887,193</u>	<u>1,882,930</u>	<u>4,263</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>6,164,127</u>	<u>(130,751)</u>	<u>6,033,376</u>	<u>6,020,217</u>	<u>13,159</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>6,164,127</u>	<u>(130,751)</u>	<u>6,033,376</u>	<u>6,020,217</u>	<u>13,159</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	6,164,127	(130,751)	6,033,376	6,020,217	13,159
<b>Total Other Financing Sources</b>	<u>6,164,127</u>	<u>(130,751)</u>	<u>6,033,376</u>	<u>6,020,217</u>	<u>13,159</u>
<b>Excess (Deficiency) of Other Financing Sources 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>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 24</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 307,222	\$ (77,057)	\$ 230,165	\$ 224,032	\$ 6,133
Grades 1-5 - Salaries of Teachers	1,527,771	(138,219)	1,389,552	1,389,552	
Grades 6-8 - Salaries of Teachers	549,345	185,226	734,571	734,571	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	169,913	(6,901)	163,012	163,012	
Purchased Professional-Educational Services		41,125	41,125	41,125	
Other Purchased Services (400-500 series)	400		400		400
General Supplies	99,350		99,350	96,603	2,747
Textbooks	16,000	6,500	22,500	22,434	66
Other Objects	6,600	-	6,600	6,066	534
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,676,601</u>	<u>10,674</u>	<u>2,687,275</u>	<u>2,677,395</u>	<u>9,880</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Other Salaries for Instruction	36,645	38,365	75,010	75,010	
General Supplies	1,500	-	1,500	1,426	74
<b>Total Learning and/or Language Disabilities</b>	<u>38,145</u>	<u>38,365</u>	<u>76,510</u>	<u>76,436</u>	<u>74</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	173,280	(5,175)	168,105	168,105	
Other Salaries for Instruction	42,221	(42,221)			
General Supplies	1,500	-	1,500	1,100	400
<b>Total Behavioral Disabilities</b>	<u>217,001</u>	<u>(47,396)</u>	<u>169,605</u>	<u>169,205</u>	<u>400</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	251,289	29,822	281,111	281,111	
General Supplies	1,250	-	1,250	1,247	3
<b>Total Resource Room/Resource Center</b>	<u>252,539</u>	<u>29,822</u>	<u>282,361</u>	<u>282,358</u>	<u>3</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>507,685</u>	<u>20,791</u>	<u>528,476</u>	<u>527,999</u>	<u>477</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	631,531	(82,880)	548,651	548,651	
Other Salaries for Instruction	49,254	(17,413)	31,841	31,841	
General Supplies	33,500	(8,122)	25,378	25,378	
Textbooks	2,000	-	2,000	1,976	24
<b>Total Bilingual Education - Instruction</b>	<u>716,285</u>	<u>(108,415)</u>	<u>607,870</u>	<u>607,846</u>	<u>24</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	7,734	303	8,037	6,015	2,022
Other Salaries for Instruction	2,184		2,184	1,485	699
Supplies and Materials	952	-	952	-	952
<b>Total Before/After School Programs - Instruction</b>	<u>10,870</u>	<u>303</u>	<u>11,173</u>	<u>7,500</u>	<u>3,673</u>
<b>Total Before/After School Programs</b>	<u>10,870</u>	<u>303</u>	<u>11,173</u>	<u>7,500</u>	<u>3,673</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>3,911,441</u>	<u>(76,647)</u>	<u>3,834,794</u>	<u>3,820,740</u>	<u>14,054</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(3,170)	5,030	1,998	3,032
Salaries of Community/School Coordinators	8,200	(3,905)	4,295	4,295	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,400</u>	<u>(7,075)</u>	<u>9,325</u>	<u>6,293</u>	<u>3,032</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	95,192	(23,216)	71,976	71,976	
Supplies and Materials	300	-	300	-	300
<b>Total Undistributed Expenditures - Health Services</b>	<u>95,492</u>	<u>(23,216)</u>	<u>72,276</u>	<u>71,976</u>	<u>300</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	52,641	29,336	81,977	81,977	
Supplies and Materials	300	-	300	284	16

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 24</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Total Undist. Expend. - Guidance Services	52,941	29,336	82,277	82,261	16
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	\$ 500	-	\$ 500	-	\$ 500
Total Undist. Expend. - Improvement of Inst. Serv.	500	-	500	-	500
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	112,753	\$ 9,239	121,992	\$ 121,992	
Supplies and Materials	15,000	-	15,000	14,411	589
Total Undist. Expend. - Edu. Media Serv./Sch. Library	127,753	9,239	136,992	136,403	589
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	8,000	(8,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	8,000	(8,000)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	292,931	(15,053)	277,878	277,878	
Salaries of Secretarial and Clerical Assistants	97,352	(9,443)	87,909	83,008	4,901
Other Purchased Services (400-500 series)	300	1,500	1,800		1,800
Supplies and Materials	5,000	-	5,000	4,498	502
Total Undist. Expend. - Support Serv. - School Admin.	395,583	(22,996)	372,587	365,384	7,203
Undist. Expend. - Custodial Services					
Salaries	-	36,689	36,689	36,689	-
Total Undist. Expend. - Custodial Services	-	36,689	36,689	36,689	-
Undist. Expend. - Security					
Salaries	45,204	(6,091)	39,113	38,705	408
Total Undist. Expend. - Security	45,204	(6,091)	39,113	38,705	408
Total Undist. Expend. - Oper. & Maint. Of Plant	45,204	30,598	75,802	75,394	408
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	3,659	1,341
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	3,659	1,341
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	48,178	13,658	61,836	61,836	
Other Retirement Contributions - Regular	12,680	13,298	25,978	25,978	
Health Benefits	1,054,183	36,644	1,090,827	1,090,827	-
<b>TOTAL UNALLOCATED BENEFITS</b>	1,115,041	63,600	1,178,641	1,178,641	-
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	1,115,041	63,600	1,178,641	1,178,641	-
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,861,914	71,486	1,933,400	1,920,011	13,389
<b>TOTAL CURRENT EXPENDITURES</b>	5,773,355	(5,161)	5,768,194	5,740,751	27,443
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	5,773,355	(5,161)	5,768,194	5,740,751	27,443
<b>Other Financing Sources:</b>					
Operating Transfer In	5,773,355	(5,161)	5,768,194	5,740,751	27,443
<b>Total Other Financing Sources</b>	5,773,355	(5,161)	5,768,194	5,740,751	27,443
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 25</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 291,736	\$ 21,827	\$ 313,563	\$ 313,563	
Grades 1-5 - Salaries of Teachers	1,529,594	(35,735)	1,493,859	1,493,859	
Grades 6-8 - Salaries of Teachers	940,898	(78,945)	861,953	861,953	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	137,570		137,570	136,396	\$ 1,174
Purchased Technical Services	3,000		3,000	2,367	633
Other Purchased Services (400-500 series)	882		882	874	8
General Supplies	81,723	1,035	82,758	81,918	840
Textbooks	13,000		13,000	12,999	1
Other Objects	4,032	(1,035)	2,997	702	2,295
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>3,002,435</b>	<b>(92,853)</b>	<b>2,909,582</b>	<b>2,904,631</b>	<b>4,951</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	167,802	(42,092)	125,710	121,558	4,152
Other Salaries for Instruction	89,978	923	90,901	90,901	
Other Purchased Services (400-500 series)	45		45	5	40
General Supplies	4,992	75	5,067	5,063	4
Textbooks	2,000		2,000	1,873	127
Other Objects	208	(75)	133	36	97
<b>Total Learning and/or Language Disabilities</b>	<b>265,025</b>	<b>(41,169)</b>	<b>223,856</b>	<b>219,436</b>	<b>4,420</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	259,982	11,303	271,285	271,285	
Other Purchased Services (400-500 series)	80		80	74	6
General Supplies	8,569	75	8,644	8,642	2
Textbooks	1,500		1,500	1,500	
Other Objects	368	(75)	293	64	229
<b>Total Resource Room/Resource Center</b>	<b>270,499</b>	<b>11,303</b>	<b>281,802</b>	<b>281,565</b>	<b>237</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>535,524</b>	<b>(29,866)</b>	<b>505,658</b>	<b>501,001</b>	<b>4,657</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	174,390		174,390	173,133	1,257
Other Purchased Services (400-500 series)	152		152	150	2
General Supplies	16,544	75	16,619	16,617	2
Textbooks	2,500		2,500	2,500	
Other Objects	696	(75)	621	122	499
<b>Total Bilingual Education - Instruction</b>	<b>194,282</b>	<b>-</b>	<b>194,282</b>	<b>192,522</b>	<b>1,760</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	-	3,094	2,448	646
<b>Total Before/After School Programs - Instruction</b>	<b>3,094</b>	<b>-</b>	<b>3,094</b>	<b>2,448</b>	<b>646</b>
<b>Total Before/After School Programs</b>	<b>3,094</b>	<b>-</b>	<b>3,094</b>	<b>2,448</b>	<b>646</b>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>3,735,335</b>	<b>(122,719)</b>	<b>3,612,616</b>	<b>3,600,602</b>	<b>12,014</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(5,879)	2,321	2,321	
Other Purchased Services (400-500 series)	500		500		500
Supplies and Materials	133	-	133	130	3
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,833</b>	<b>(5,879)</b>	<b>2,954</b>	<b>2,451</b>	<b>503</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,822	7,346	99,168	99,168	
Supplies and Materials	621	-	621	616	5
<b>Total Undistributed Expenditures - Health Services</b>	<b>92,443</b>	<b>7,346</b>	<b>99,789</b>	<b>99,784</b>	<b>5</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School No. 25</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	\$ 100,092	\$ 14,646	\$ 114,738	\$ 114,738	
Supplies and Materials	532	-	532	514	\$ 18
<b>Total Undist. Expend. - Guidance Services</b>	<u>100,624</u>	<u>14,646</u>	<u>115,270</u>	<u>115,252</u>	<u>18</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	1,893	-	1,893	1,890	3
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>1,893</u>	<u>-</u>	<u>1,893</u>	<u>1,890</u>	<u>3</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	101,658	(53,891)	47,767	47,767	
Supplies and Materials	1,000	-	1,000	977	23
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>102,658</u>	<u>(53,891)</u>	<u>48,767</u>	<u>48,744</u>	<u>23</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Supplies and Materials	1,500	-	1,500	1,498	2
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,498</u>	<u>2</u>
<b>Undist. Expend. - Support Serv. - School Adm'n.</b>					
Salaries of Principals/Assistant Principals/Program Directors	401,797	(14,330)	387,467	387,467	
Salaries of Secretarial and Clerical Assistants	96,602	(11,718)	84,884	84,884	
Other Purchased Services (400-500 series)	1,280	-	1,280	-	1,280
Supplies and Materials	10,500	-	10,500	10,141	359
Other Objects	500	-	500	326	174
<b>Total Undist. Expend. - Support Serv. - School Adm'n.</b>	<u>510,679</u>	<u>(26,048)</u>	<u>484,631</u>	<u>482,818</u>	<u>1,813</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries		30,569	30,569	30,569	
General Supplies	300	-	300	288	12
<b>Total Undist. Expend. - Custodial Services</b>	<u>300</u>	<u>30,569</u>	<u>30,869</u>	<u>30,857</u>	<u>12</u>
<b>Undist. Expend. - Security</b>					
Salaries	51,187	3,339	54,526	54,526	
General Supplies	1,000	-	1,000	996	4
<b>Total Undist. Expend. - Security</b>	<u>52,187</u>	<u>3,339</u>	<u>55,526</u>	<u>55,522</u>	<u>4</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>52,487</u>	<u>33,908</u>	<u>86,395</u>	<u>86,379</u>	<u>16</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,700	-	5,700	580	5,120
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,700</u>	<u>-</u>	<u>5,700</u>	<u>580</u>	<u>5,120</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	42,667	13,730	56,397	56,397	
Other Retirement Contributions - Regular	12,464	8,100	20,564	20,564	
Health Benefits	890,036	56,885	946,921	946,921	
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>945,167</u>	<u>78,715</u>	<u>1,023,882</u>	<u>1,023,882</u>	<u>-</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>945,167</u>	<u>78,715</u>	<u>1,023,882</u>	<u>1,023,882</u>	<u>-</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,821,984</u>	<u>48,797</u>	<u>1,870,781</u>	<u>1,863,278</u>	<u>7,503</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>5,557,319</u>	<u>(73,922)</u>	<u>5,483,397</u>	<u>5,463,880</u>	<u>19,517</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>5,557,319</u>	<u>(73,922)</u>	<u>5,483,397</u>	<u>5,463,880</u>	<u>19,517</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	5,557,319	(73,922)	5,483,397	5,463,880	19,517
<b>Total Other Financing Sources</b>	<u>5,557,319</u>	<u>(73,922)</u>	<u>5,483,397</u>	<u>5,463,880</u>	<u>19,517</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 26	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 111,425	\$ 11,858	\$ 123,283	\$ 123,283	
Grades 1-5 - Salaries of Teachers	985,653	87,385	1,073,038	1,073,038	
Grades 6-8 - Salaries of Teachers	1,025,552	(38,803)	986,749	986,749	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	78,447	779	79,226	79,226	
Purchased Technical Services	3,000		3,000	2,999	\$ 1
Other Purchased Services (400-500 series)	5,200	(1,301)	3,899	3,899	
General Supplies	103,726		108,525	108,525	
Textbooks	10,000	(7,430)	2,570	2,570	
Other Objects	5,000	(5,000)	-	-	
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,328,003</b>	<b>52,287</b>	<b>2,380,290</b>	<b>2,380,289</b>	<b>1</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	56,631	1,098	57,729	57,729	
Other Salaries for Instruction	46,732	697	47,429	47,429	
General Supplies	2,000		2,000	2,000	
Textbooks	2,000	(2,000)	-	-	
<b>Total Learning and/or Language Disabilities</b>	<b>107,363</b>	<b>(205)</b>	<b>107,158</b>	<b>107,158</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	421,736	10,891	432,627	432,627	
<b>Total Resource Room/Resource Center</b>	<b>421,736</b>	<b>10,891</b>	<b>432,627</b>	<b>432,627</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>529,099</b>	<b>10,686</b>	<b>539,785</b>	<b>539,785</b>	<b>-</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	51,111	59,645	110,756	110,756	
General Supplies	3,000		3,000	3,000	
Textbooks	2,000	(2,000)	-	-	
<b>Total Bilingual Education - Instruction</b>	<b>56,111</b>	<b>57,645</b>	<b>113,756</b>	<b>113,756</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	7,318	(5,983)	1,335	1,335	
<b>Total Before/After School Programs - Instruction</b>	<b>7,318</b>	<b>(5,983)</b>	<b>1,335</b>	<b>1,335</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>7,318</b>	<b>(5,983)</b>	<b>1,335</b>	<b>1,335</b>	<b>-</b>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>2,920,531</b>	<b>114,635</b>	<b>3,035,166</b>	<b>3,035,165</b>	<b>1</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	2,460	2,334	4,794	4,794	
Salaries of Community/School Coordinators	8,200	1,623	9,823	9,823	
Supplies and Materials	200		200	200	
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>10,860</b>	<b>3,957</b>	<b>14,817</b>	<b>14,817</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,822	6,590	98,412	98,412	
<b>Total Undistributed Expenditures - Health Services</b>	<b>91,822</b>	<b>6,590</b>	<b>98,412</b>	<b>98,412</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	97,292	(17,856)	79,436	79,436	
Supplies and Materials	300		300	300	
<b>Total Undist. Expend. - Guidance Services</b>	<b>97,592</b>	<b>(17,856)</b>	<b>79,736</b>	<b>79,736</b>	<b>-</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	100,092	8,007	108,099	108,099	
Supplies and Materials	1,000		1,000	1,000	
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>101,092</b>	<b>8,007</b>	<b>109,099</b>	<b>109,099</b>	<b>-</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Salaries	-	3,876	3,876	3,876	

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 26</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	-	3,876	3,876	3,876	-
<b>Undist. Expend. - Support Serv. - School Admn.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 334,867	\$ (8,693)	\$ 326,174	\$ 326,174	
Salaries of Secretarial and Clerical Assistants	98,552	7,452	106,004	106,004	
Supplies and Materials	6,000	(210)	5,790	5,790	
Other Objects	400	(400)	-	-	-
<b>Total Undist. Expend. - Support Serv. - School Admn.</b>	439,819	(1,851)	437,968	437,968	-
<b>Undist. Expend. - Custodial Services</b>					
Salaries		37,990	37,990	37,990	
General Supplies	1,200	-	1,200	1,200	-
<b>Total Undist. Expend. - Custodial Services</b>	1,200	37,990	39,190	39,190	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	1,200	37,990	39,190	39,190	-
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	(2,135)	865	865	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	3,000	(2,135)	865	865	-
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	27,804	17,419	45,223	45,223	
Other Retirement Contributions - Regular	9,308	10,176	19,484	19,484	
Health Benefits	739,371	17,431	756,802	756,802	-
<b>TOTAL UNALLOCATED BENEFITS</b>	776,483	45,026	821,509	821,509	-
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	776,483	45,026	821,509	821,509	-
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,521,868	83,604	1,605,472	1,605,472	-
<b>TOTAL CURRENT EXPENDITURES</b>	4,442,399	198,239	4,640,638	4,640,637	\$ 1
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	4,442,399	198,239	4,640,638	4,640,637	1
<b>Other Financing Sources:</b>					
Operating Transfer In	4,442,399	198,239	4,640,638	4,640,637	1
<b>Total Other Financing Sources</b>	4,442,399	198,239	4,640,638	4,640,637	1
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 27</u>	<u>Original</u> <u>Budget</u>	<u>Budget</u> <u>Adjustments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 266,658	\$ 41,527	\$ 308,185	\$ 308,185	
Grades 1-5 - Salaries of Teachers	1,782,948		1,801,558	1,801,558	
Grades 6-8 - Salaries of Teachers	926,036		947,827	947,827	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	229,403		224,947	224,947	
Purchased Professional-Educational Services	20,000		17,500	17,500	
Other Purchased Services (400-500 series)	18,750		18,525	18,525	
General Supplies	138,055		140,758	140,758	
Textbooks	4,000				
Other Objects	5,950		2,613	2,613	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>3,391,800</u>	<u>70,113</u>	<u>3,461,913</u>	<u>3,461,913</u>	<u>-</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	109,793	(4,391)	105,402	105,402	
Other Salaries for Instruction	95,322	(20,213)	75,109	75,109	
General Supplies	750	(398)	352	352	
Textbooks	250	(250)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<u>206,115</u>	<u>(25,252)</u>	<u>180,863</u>	<u>180,863</u>	<u>-</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	360,044		366,674	366,674	
General Supplies	1,200	-	352	352	-
<b>Total Resource Room/Resource Center</b>	<u>361,244</u>	<u>5,782</u>	<u>367,026</u>	<u>367,026</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>567,359</u>	<u>(19,470)</u>	<u>547,889</u>	<u>547,889</u>	<u>-</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	172,225		169,308	169,308	
General Supplies	550		240	240	
Textbooks	200	-	-	-	-
<b>Total Bilingual Education - Instruction</b>	<u>172,975</u>	<u>(3,427)</u>	<u>169,548</u>	<u>169,548</u>	<u>-</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094		5,168	5,168	
Other Salaries for Instruction	2,184	-	1,824	1,824	-
<b>Total Before/After School Programs - Instruction</b>	<u>5,278</u>	<u>1,714</u>	<u>6,992</u>	<u>6,992</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>5,278</u>	<u>1,714</u>	<u>6,992</u>	<u>6,992</u>	<u>-</u>
<b>Total Other Supplemental/At-Risk Programs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>4,137,412</u>	<u>48,930</u>	<u>4,186,342</u>	<u>4,186,342</u>	<u>-</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200		9,986	9,986	
Salaries of Community/School Coordinators	8,200		3,616	3,616	
Supplies and Materials	200	-	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,600</u>	<u>(2,998)</u>	<u>13,602</u>	<u>13,602</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122		78,147	78,147	
Supplies and Materials	750	-	750	747	\$ 3
<b>Total Undistributed Expenditures - Health Services</b>	<u>91,872</u>	<u>(12,975)</u>	<u>78,897</u>	<u>78,894</u>	<u>3</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	101,658		160,811	160,811	
Supplies and Materials	1,100	-	1,074	1,074	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>102,758</u>	<u>59,127</u>	<u>161,885</u>	<u>161,885</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	750		-	-	-

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

<u>School: No. 27</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	750	(750)	-	-	-
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 101,658		\$ 109,359	\$ 109,359	-
Supplies and Materials	8,250	-	4,488	4,488	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	109,908	\$ 3,939	113,847	113,847	-
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	282,900		344,248	344,248	-
Salaries of Secretarial and Clerical Assistants	98,152		102,729	102,729	-
Other Purchased Services (400-500 series)	3,400	(2,800)	600	600	-
Supplies and Materials	4,000		3,674	3,674	-
Other Objects	300	(63)	237	237	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	388,752	62,736	451,488	451,488	-
<b>Undist. Expend. - Custodial Services</b>					
Salaries		44,053	44,053	44,053	-
General Supplies	500	(500)	-	-	-
<b>Total Undist. Expend. - Custodial Services</b>	500	43,553	44,053	44,053	-
<b>Undist. Expend. - Security</b>					
Salaries	34,436	-	36,541	36,541	-
<b>Total Undist. Expend. - Security</b>	34,436	2,105	36,541	36,541	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	34,936	45,658	80,594	80,594	-
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,545	(261)	3,284	3,284	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	3,545	(261)	3,284	3,284	-
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	51,230		69,428	69,428	-
Other Retirement Contributions - Regular	13,984		27,292	27,292	-
Health Benefits	1,078,852	-	1,123,041	1,123,041	-
<b>TOTAL UNALLOCATED BENEFITS</b>	1,144,066	75,695	1,219,761	1,219,761	-
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	1,144,066	75,695	1,219,761	1,219,761	-
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,893,187	230,171	2,123,358	2,123,355	\$ 3
<b>TOTAL CURRENT EXPENDITURES</b>	6,030,599	279,101	6,309,700	6,309,697	3
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	6,030,599	279,101	6,309,700	6,309,697	3
<b>Other Financing Sources:</b>					
Operating Transfer In	6,030,599	279,101	6,309,700	6,309,697	3
<b>Total Other Financing Sources</b>	6,030,599	279,101	6,309,700	6,309,697	3
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 28</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 304,259	\$ (41,826)	\$ 262,433	\$ 262,433	
Grades 1-5 - Salaries of Teachers	1,383,417		1,073,211	1,073,211	
Grades 6-8 - Salaries of Teachers			685,803	685,803	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	151,412		108,468	108,468	
Purchased Professional-Educational Services			41,125	41,125	
General Supplies	58,970		40,441	40,441	
Textbooks	2,800		71,234	64,509	\$ 6,725
Other Objects	2,500	-	2,500	-	2,500
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,903,358</u>	<u>381,857</u>	<u>2,285,215</u>	<u>2,275,990</u>	<u>9,225</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	113,354	(113,354)			
Other Salaries for Instruction	97,848	(97,642)	206		206
General Supplies	5,600	(5,600)			
Textbooks	800	(800)			
Other Objects	250	-	250	-	250
<b>Total Cognitive - Mild</b>	<u>217,852</u>	<u>(217,396)</u>	<u>456</u>	<u>-</u>	<u>456</u>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	49,254	(45,290)	3,964		3,964
Other Salaries for Instruction	-	50,776	50,776	50,776	-
<b>Total Cognitive - Moderate</b>	<u>49,254</u>	<u>5,486</u>	<u>54,740</u>	<u>50,776</u>	<u>3,964</u>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	150,904	(91,837)	59,067	59,067	
Other Salaries for Instruction	79,408		79,408	71,768	7,640
General Supplies	5,900	(5,900)			
Textbooks	680		680		680
Other Objects	200	-	200	-	200
<b>Total Learning and/or Language Disabilities</b>	<u>237,092</u>	<u>(97,737)</u>	<u>139,355</u>	<u>130,835</u>	<u>8,520</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	206,617		118,687	118,687	
Other Salaries for Instruction	109,599		41,775	41,775	
General Supplies	3,850				
Textbooks	650		650		650
Other Objects	100	-	100	-	100
<b>Total Behavioral Disabilities</b>	<u>320,816</u>	<u>(159,604)</u>	<u>161,212</u>	<u>160,462</u>	<u>750</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	151,535	(151,535)			
Other Salaries for Instruction	31,247	(31,247)			
General Supplies	3,500	(3,500)			
Textbooks	900		900		900
Other Objects	200	-	200	-	200
<b>Total Multiple Disabilities</b>	<u>187,382</u>	<u>(186,282)</u>	<u>1,100</u>	<u>-</u>	<u>1,100</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	167,157		175,550	175,550	
General Supplies	4,000	-	-	-	-
<b>Total Resource Room/Resource Center</b>	<u>171,157</u>	<u>4,393</u>	<u>175,550</u>	<u>175,550</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>1,183,553</u>	<u>(651,140)</u>	<u>532,413</u>	<u>517,623</u>	<u>14,790</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 28</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	\$ 121,337		\$ 112,515	\$ 112,515	
General Supplies	9,100	-	1,791	-	\$ 1,791
<b>Total Bilingual Education - Instruction</b>	<u>130,437</u>	<u>\$ (16,131)</u>	<u>114,306</u>	<u>112,515</u>	<u>1,791</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094		3,094	2,737	357
Other Salaries for Instruction	2,184	-	2,184	1,890	294
<b>Total Before/After School Programs - Instruction</b>	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>4,627</u>	<u>651</u>
<b>Total Before/After School Programs</b>	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>4,627</u>	<u>651</u>
<b>Total Other Supplemental/At-Risk Programs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>3,222,626</u>	<u>(285,414)</u>	<u>2,937,212</u>	<u>2,910,755</u>	<u>26,457</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	1,640		3,573	2,592	981
Salaries of Community/School Coordinators	8,200	-	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>9,840</u>	<u>(6,267)</u>	<u>3,573</u>	<u>2,592</u>	<u>981</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,822		52,586	52,586	
Supplies and Materials	400	-	400	144	256
<b>Total Undistributed Expenditures - Health Services</b>	<u>92,222</u>	<u>(39,236)</u>	<u>52,986</u>	<u>52,730</u>	<u>256</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	48,729		42,040	42,040	
Supplies and Materials	500	-	500	500	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>49,229</u>	<u>(6,689)</u>	<u>42,540</u>	<u>42,540</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Salaries		1,500	1,500	1,139	361
Supplies and Materials	2,000	-	2,000	2,000	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>2,000</u>	<u>1,500</u>	<u>3,500</u>	<u>3,139</u>	<u>361</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	55,000		44,924	44,924	
Supplies and Materials	3,500	-	3,500	1,436	2,064
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>58,500</u>	<u>(10,076)</u>	<u>48,424</u>	<u>46,360</u>	<u>2,064</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	206,150		195,995	188,507	7,488
Salaries of Secretarial and Clerical Assistants	80,143		84,036	84,036	
Other Purchased Services (400-500 series)	3,600	(3,600)	-	-	
Supplies and Materials	7,500	-	7,500	7,500	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>297,393</u>	<u>(9,862)</u>	<u>287,531</u>	<u>280,043</u>	<u>7,488</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	42,653	42,653	42,653	-
<b>Total Undist. Expend. - Custodial Services</b>	<u>-</u>	<u>42,653</u>	<u>42,653</u>	<u>42,653</u>	<u>-</u>
<b>Undist. Expend. - Security</b>					
Salaries	-	-	7,936	3,072	4,864
<b>Total Undist. Expend. - Security</b>	<u>-</u>	<u>7,936</u>	<u>7,936</u>	<u>3,072</u>	<u>4,864</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>-</u>	<u>50,589</u>	<u>50,589</u>	<u>45,725</u>	<u>4,864</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,000	-	2,000	643	1,357
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>643</u>	<u>1,357</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	54,566		49,250	49,250	
Other Retirement Contributions - Regular	7,593		10,088	10,088	
Health Benefits	868,431	-	784,584	784,584	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>930,590</u>	<u>(86,668)</u>	<u>843,922</u>	<u>843,922</u>	<u>-</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>930,590</u>	<u>(86,668)</u>	<u>843,922</u>	<u>843,922</u>	<u>-</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,441,774</u>	<u>(106,709)</u>	<u>1,335,065</u>	<u>1,317,694</u>	<u>17,371</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 28</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>TOTAL CURRENT EXPENDITURES</b>	4,664,400	(392,123)	4,272,277	4,228,449	43,828
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 1-5	-	\$ 3,600	\$ 3,600	\$ 2,400	\$ 1,200
<b>Total Equipment</b>	-	3,600	3,600	2,400	1,200
<b>TOTAL CAPITAL OUTLAY</b>	-	3,600	3,600	2,400	1,200
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	\$ 4,664,400	(388,523)	4,275,877	4,230,849	45,028
<b>Other Financing Sources:</b>					
Operating Transfer In	4,664,400	(388,523)	4,275,877	4,230,849	45,028
<b>Total Other Financing Sources</b>	4,664,400	(388,523)	4,275,877	4,230,849	45,028
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 29</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 153,678	\$ (39,743)	\$ 113,935	\$ 113,935	
Grades 1-5 - Salaries of Teachers	1,088,742	(43,601)	1,045,141	1,045,141	
Grades 6-8 - Salaries of Teachers	116,990	(116,990)			
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction		78,499	78,499	78,282	\$ 217
General Supplies	52,910	2,000	54,910	54,421	489
Textbooks	2,900	(2,000)	900	-	900
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,415,220</u>	<u>(121,835)</u>	<u>1,293,385</u>	<u>1,291,779</u>	<u>1,606</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	74,458	(13,297)	61,161	61,161	
Other Salaries for Instruction	96,471	(55,997)	40,474	40,474	
General Supplies	2,000	-	2,000	2,000	-
<b>Total Learning and/or Language Disabilities</b>	<u>172,929</u>	<u>(69,294)</u>	<u>103,635</u>	<u>103,635</u>	<u>-</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	56,733	3,436	60,169	60,169	-
<b>Total Multiple Disabilities</b>	<u>56,733</u>	<u>3,436</u>	<u>60,169</u>	<u>60,169</u>	<u>-</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	96,022		96,022	92,815	3,207
General Supplies	1,000	-	1,000	528	472
<b>Total Resource Room/Resource Center</b>	<u>97,022</u>	<u>-</u>	<u>97,022</u>	<u>93,343</u>	<u>3,679</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>326,684</u>	<u>(65,858)</u>	<u>260,826</u>	<u>257,147</u>	<u>3,679</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	257,398	3,579	260,977	260,977	
General Supplies	2,000		2,000	1,960	40
Textbooks	1,000	-	1,000	-	1,000
<b>Total Bilingual Education - Instruction</b>	<u>260,398</u>	<u>3,579</u>	<u>263,977</u>	<u>262,937</u>	<u>1,040</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	7,684	-	7,684	5,613	2,071
<b>Total Before/After School Programs - Instruction</b>	<u>7,684</u>	<u>-</u>	<u>7,684</u>	<u>5,613</u>	<u>2,071</u>
<b>Total Before/After School Programs</b>	<u>7,684</u>	<u>-</u>	<u>7,684</u>	<u>5,613</u>	<u>2,071</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>2,009,986</u>	<u>(184,114)</u>	<u>1,825,872</u>	<u>1,817,476</u>	<u>8,396</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	1,640	2,029	3,669	3,669	
Salaries of Community/School Coordinators	8,200	-	8,200	7,484	716
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>9,840</u>	<u>2,029</u>	<u>11,869</u>	<u>11,153</u>	<u>716</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	92,222	6,946	99,168	99,168	
Supplies and Materials	300	-	300	263	37
<b>Total Undistributed Expenditures - Health Services</b>	<u>92,522</u>	<u>6,946</u>	<u>99,468</u>	<u>99,431</u>	<u>37</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	40,663	25,211	65,874	65,874	
Supplies and Materials	600	-	600	-	600
<b>Total Undist. Expend. - Guidance Services</b>	<u>41,263</u>	<u>25,211</u>	<u>66,474</u>	<u>65,874</u>	<u>600</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	4,100	-	4,100	2,436	1,664
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>4,100</u>	<u>-</u>	<u>4,100</u>	<u>2,436</u>	<u>1,664</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	55,000	6,822	61,822	61,822	
Supplies and Materials	5,000	-	5,000	3,267	1,733

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 29</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	60,000	6,822	66,822	65,089	1,733
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Supplies and Materials	\$ 1,000	-	\$ 1,000	\$ 757	\$ 243
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	1,000	-	1,000	757	243
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	146,650	\$ (21,460)	125,190	123,077	2,113
Salaries of Secretarial and Clerical Assistants	47,601	3,808	51,409	51,409	
Supplies and Materials	5,000	-	5,000	4,505	495
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	199,251	(17,652)	181,599	178,991	2,608
<b>Undist. Expend. - Custodial Services</b>					
Salaries		42,408	42,408	42,408	
General Supplies	600	-	600	525	75
<b>Total Undist. Expend. - Custodial Services</b>	600	42,408	43,008	42,933	75
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	600	42,408	43,008	42,933	75
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	26,545	4,320	30,865	30,865	
Other Retirement Contributions - Regular	5,606	4,002	9,608	9,608	
Health Benefits	492,631	2,294	494,925	494,882	43
<b>TOTAL UNALLOCATED BENEFITS</b>	524,782	10,616	535,398	535,355	43
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	524,782	10,616	535,398	535,355	43
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	933,358	76,380	1,009,738	1,002,019	7,719
<b>TOTAL CURRENT EXPENDITURES</b>	2,943,344	(107,734)	2,835,610	2,819,495	16,115
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	2,943,344	(107,734)	2,835,610	2,819,495	16,115
<b>Other Financing Sources:</b>					
Operating Transfer In	2,943,344	(107,734)	2,835,610	2,819,495	16,115
<b>Total Other Financing Sources</b>	2,943,344	(107,734)	2,835,610	2,819,495	16,115
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 30 MLK</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>		<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 748,926	\$ (85,224)	\$ 663,702	\$ 663,702	
Grades 1-5 - Salaries of Teachers	1,487,001	(22,600)	1,464,401	1,464,401	
Grades 6-8 - Salaries of Teachers	955,663	33,819	989,482	989,482	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	489,157	(64,079)	425,078	425,078	
Purchased Professional-Educational Services		41,125	41,125	41,125	
Purchased Technical Services	200	(200)			
General Supplies	120,200	7,345	127,545	120,510	\$ 7,035
Textbooks	12,000	(2,767)	9,233	9,233	
Other Objects	8,000	(4,766)	3,234	3,234	
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>3,821,147</b>	<b>(97,347)</b>	<b>3,723,800</b>	<b>3,716,765</b>	<b>7,035</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	219,329	10,991	230,320	230,320	
Other Salaries for Instruction	148,180	5,341	153,521	153,521	
General Supplies	6,000	(500)	5,500	5,500	
Textbooks	500	(500)	-	-	
<b>Total Learning and/or Language Disabilities</b>	<b>374,009</b>	<b>15,332</b>	<b>389,341</b>	<b>389,341</b>	
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	53,672	4,734	58,406	58,406	
Other Salaries for Instruction	31,937	896	32,833	32,833	
General Supplies	1,000		1,000	999	1
Textbooks	500	(500)	-	-	
<b>Total Behavioral Disabilities</b>	<b>87,109</b>	<b>5,130</b>	<b>92,239</b>	<b>92,238</b>	<b>1</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	456,536	49,151	505,687	505,687	
General Supplies	1,500		1,500	1,500	
<b>Total Resource Room/Resource Center</b>	<b>458,036</b>	<b>49,151</b>	<b>507,187</b>	<b>507,187</b>	
<b>Autism:</b>					
Salaries of Teachers	208,647	133,045	343,692	343,692	
Other Salaries for Instruction	256,729	(56,269)	200,460	200,460	
General Supplies	9,000	(6,962)	2,038	2,038	
Textbooks	1,000	(1,000)	-	-	
<b>Total Autism</b>	<b>475,376</b>	<b>70,814</b>	<b>546,190</b>	<b>546,190</b>	
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,394,530</b>	<b>140,427</b>	<b>1,534,957</b>	<b>1,534,956</b>	<b>1</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	423,439	4,562	428,001	428,001	
Other Salaries for Instruction		46,463	46,463	46,463	
General Supplies	3,000	(68)	2,932	2,932	
Textbooks	1,000	(1,000)	-	-	
<b>Total Bilingual Education - Instruction</b>	<b>427,439</b>	<b>49,957</b>	<b>477,396</b>	<b>477,396</b>	
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	23,641	(19,092)	4,549	4,549	
Other Salaries for Instruction	7,352	(1,681)	5,671	5,671	
<b>Total Before/After School Programs - Instruction</b>	<b>30,993</b>	<b>(20,773)</b>	<b>10,220</b>	<b>10,220</b>	
<b>Total Before/After School Programs</b>	<b>30,993</b>	<b>(20,773)</b>	<b>10,220</b>	<b>10,220</b>	
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>5,674,109</b>	<b>72,264</b>	<b>5,746,373</b>	<b>5,739,337</b>	<b>7,036</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	987	9,187	9,187	
Salaries of Community/School Coordinators	16,400	(7,311)	9,089	9,089	
Supplies and Materials	1,200	(847)	353	353	
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>25,800</b>	<b>(7,171)</b>	<b>18,629</b>	<b>18,629</b>	

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 30 MLK	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Health Services</b>					
Salaries	\$ 151,980	\$ 9,437	\$ 161,417	\$ 161,417	
Supplies and Materials	400	(140)	260	260	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>152,380</b>	<b>9,297</b>	<b>161,677</b>	<b>161,677</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	98,527	59,017	157,544	157,544	
Supplies and Materials	300	-	300	300	-
<b>Total Undist. Expend. - Guidance Services</b>	<b>98,827</b>	<b>59,017</b>	<b>157,844</b>	<b>157,844</b>	<b>-</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	1,000	(485)	515	515	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>1,000</b>	<b>(485)</b>	<b>515</b>	<b>515</b>	<b>-</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	101,658	8,133	109,791	109,791	
Supplies and Materials	6,000	(1,777)	4,223	4,223	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>107,658</b>	<b>6,356</b>	<b>114,014</b>	<b>114,014</b>	<b>-</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	500	(500)	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>500</b>	<b>(500)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	377,921	(24,850)	353,071	353,071	
Salaries of Secretarial and Clerical Assistants	178,945	(7,599)	171,346	171,346	
Other Purchased Services (400-500 series)	250	(250)	-	-	-
Supplies and Materials	4,400	(563)	3,837	3,837	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>561,516</b>	<b>(33,262)</b>	<b>528,254</b>	<b>528,254</b>	<b>-</b>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	46,003	46,003	46,003	-
<b>Total Undist. Expend. - Custodial Services</b>	<b>-</b>	<b>46,003</b>	<b>46,003</b>	<b>46,003</b>	<b>-</b>
<b>Undist. Expend. - Security</b>					
Salaries	86,373	5,450	91,823	91,823	-
<b>Total Undist. Expend. - Security</b>	<b>86,373</b>	<b>5,450</b>	<b>91,823</b>	<b>91,823</b>	<b>-</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>86,373</b>	<b>51,453</b>	<b>137,826</b>	<b>137,826</b>	<b>-</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	8,000	(5,328)	2,672	2,672	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>8,000</b>	<b>(5,328)</b>	<b>2,672</b>	<b>2,672</b>	<b>-</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	108,881	17,113	125,994	125,994	
Other Retirement Contributions - Regular	15,068	3,936	19,004	19,004	
Health Benefits	1,610,161	40,949	1,651,110	1,651,109	\$ 1
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,734,110</b>	<b>61,998</b>	<b>1,796,108</b>	<b>1,796,107</b>	<b>1</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,734,110</b>	<b>61,998</b>	<b>1,796,108</b>	<b>1,796,107</b>	<b>1</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>2,776,164</b>	<b>141,375</b>	<b>2,917,539</b>	<b>2,917,538</b>	<b>1</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>8,450,273</b>	<b>213,639</b>	<b>8,663,912</b>	<b>8,656,875</b>	<b>7,037</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
Undistributed Expenditures - Security	4,000	(4,000)	-	-	-
<b>Total Equipment</b>	<b>4,000</b>	<b>(4,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,000</b>	<b>(4,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>8,454,273</b>	<b>209,639</b>	<b>8,663,912</b>	<b>8,656,875</b>	<b>7,037</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	8,454,273	209,639	8,663,912	8,656,875	7,037
<b>Total Other Financing Sources</b>	<b>8,454,273</b>	<b>209,639</b>	<b>8,663,912</b>	<b>8,656,875</b>	<b>7,037</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 Balance, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 33 EWK</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 210,105		\$ 210,105	\$ 190,025	\$ 20,080
Grades 1-5 - Salaries of Teachers	1,117,257	\$ (21,326)	1,095,931	1,088,014	7,917
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	133,036		133,036	129,452	3,584
Purchased Professional-Educational Services	2,000		2,000		2,000
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	62,750		62,750	58,350	4,400
Textbooks	14,000		14,000	1,548	12,452
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,540,148</u>	<u>(21,326)</u>	<u>1,518,822</u>	<u>1,467,389</u>	<u>51,433</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	105,085	5,447	110,532	110,532	
Other Salaries for Instruction	101,208	7,148	108,356	108,356	
General Supplies	4,000		4,000	3,764	236
Textbooks	1,000	-	1,000	500	500
<b>Total Learning and/or Language Disabilities</b>	<u>211,293</u>	<u>12,595</u>	<u>223,888</u>	<u>223,152</u>	<u>736</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	165,633	632	166,265	166,265	
Other Salaries for Instruction	81,392		81,392	81,044	348
General Supplies	4,000		4,000	3,200	800
Textbooks	1,000	-	1,000	185	815
<b>Total Multiple Disabilities</b>	<u>252,025</u>	<u>632</u>	<u>252,657</u>	<u>250,694</u>	<u>1,963</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	187,844	14,272	202,116	202,116	-
<b>Total Resource Room/Resource Center</b>	<u>187,844</u>	<u>14,272</u>	<u>202,116</u>	<u>202,116</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>651,162</u>	<u>27,499</u>	<u>678,661</u>	<u>675,962</u>	<u>2,699</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	197,054	15,764	212,818	212,818	
Other Salaries for Instruction	50,544	4,044	54,588	54,588	
General Supplies	4,000		4,000	2,760	1,240
Textbooks	1,000	-	1,000	-	1,000
<b>Total Bilingual Education - Instruction</b>	<u>252,598</u>	<u>19,808</u>	<u>272,406</u>	<u>270,166</u>	<u>2,240</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094		3,094	2,550	544
Other Salaries for Instruction	2,184	-	2,184	2,112	72
<b>Total Before/After School Programs - Instruction</b>	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>4,662</u>	<u>616</u>
<b>Total Before/After School Programs</b>	<u>5,278</u>	<u>-</u>	<u>5,278</u>	<u>4,662</u>	<u>616</u>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<u>2,449,186</u>	<u>25,981</u>	<u>2,475,167</u>	<u>2,418,179</u>	<u>56,988</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	1,640	1,943	3,583	3,583	
Salaries of Community/School Coordinators	3,023	-	3,023	-	3,023
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>4,663</u>	<u>1,943</u>	<u>6,606</u>	<u>3,583</u>	<u>3,023</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	98,527	(44,766)	53,761	53,761	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>98,527</u>	<u>(44,766)</u>	<u>53,761</u>	<u>53,761</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	45,803		45,803	38,822	6,981
Supplies and Materials	100	-	100	-	100
<b>Total Undist. Expend. - Guidance Services</b>	<u>45,903</u>	<u>-</u>	<u>45,903</u>	<u>38,822</u>	<u>7,081</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 33 EWK</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	\$ 1,000	-	\$ 1,000	-	\$ 1,000
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	1,000	-	1,000	-	1,000
<b>Undist. Expend. - Edu. Media Serv./Sch. Library.</b>					
Salaries	97,858	\$ 7,397	105,255	\$ 105,255	
Supplies and Materials	2,000	-	2,000	1,103	897
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	99,858	7,397	107,255	106,358	897
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	137,550		137,550	116,654	20,896
Salaries of Secretarial and Clerical Assistants	49,051	3,114	52,165	52,165	
Other Purchased Services (400-500 series)	500		500		500
Supplies and Materials	6,000	-	6,000	2,301	3,699
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	193,101	3,114	196,215	171,120	25,095
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	40,976	40,976	27,044	13,932
<b>Total Undist. Expend. - Custodial Services</b>	-	40,976	40,976	27,044	13,932
<b>Undist. Expend. - Security</b>					
Salaries	51,187		51,187	47,623	3,564
General Supplies	1,900	-	1,900	-	1,900
<b>Total Undist. Expend. - Security</b>	53,087	-	53,087	47,623	5,464
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	53,087	40,976	94,063	74,667	19,396
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	-	3,000	841	2,159
<b>Total Undist. Expend. - Student Transportation Serv.</b>	3,000	-	3,000	841	2,159
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	43,466	11,204	54,670	54,670	
Other Retirement Contributions - Regular	6,788	4,991	11,779	11,779	
Health Benefits	622,372	57,274	679,646	679,624	22
<b>TOTAL UNALLOCATED BENEFITS</b>	672,626	73,469	746,095	746,073	22
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	672,626	73,469	746,095	746,073	22
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,171,765	82,133	1,253,898	1,195,225	58,673
<b>TOTAL CURRENT EXPENDITURES</b>	3,620,951	108,114	3,729,065	3,613,404	115,661
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	3,620,951	108,114	3,729,065	3,613,404	115,661
<b>Other Financing Sources:</b>					
Operating Transfer In	3,620,951	108,114	3,729,065	3,613,404	115,661
<b>Total Other Financing Sources</b>	3,620,951	108,114	3,729,065	3,613,404	115,661
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 34 RC</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 56,412	\$ 2,655.00	\$ 59,067	\$ 59,067	
Grades 1-5 - Salaries of Teachers	742,505	(10,820)	731,685	717,723	\$ 13,962.00
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	44,570		44,570	44,527	43
General Supplies	41,500		41,500	40,982	518
Textbooks	1,000		1,000	208	792
Other Objects	1,610	-	1,610	1,164	446
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>887,597</u>	<u>(8,165)</u>	<u>879,432</u>	<u>863,671</u>	<u>15,761</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	63,365		63,365	58,647	4,718
Other Salaries for Instruction	43,021	2,578	45,599	45,599	
General Supplies	3,100		3,100	2,954	146
Textbooks	200		200		200
Other Objects	75	-	75	75	-
<b>Total Learning and/or Language Disabilities</b>	<u>109,761</u>	<u>2,578</u>	<u>112,339</u>	<u>107,275</u>	<u>5,064</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	104,894	8,988	113,882	113,882	
General Supplies	900	-	900	848	52
<b>Total Resource Room/Resource Center</b>	<u>105,794</u>	<u>8,988</u>	<u>114,782</u>	<u>114,730</u>	<u>52</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>215,555</u>	<u>11,566</u>	<u>227,121</u>	<u>222,005</u>	<u>5,116</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	536,622	32,654	569,276	569,276	
General Supplies	24,500		24,500	24,472	28
Textbooks	1,000		1,000	945	55
Other Objects	735	-	735	599	136
<b>Total Bilingual Education - Instruction</b>	<u>562,857</u>	<u>32,654</u>	<u>595,511</u>	<u>595,292</u>	<u>219</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	4,114	-	4,114	3,689	425
<b>Total Before/After School Programs - Instruction</b>	<u>4,114</u>	<u>-</u>	<u>4,114</u>	<u>3,689</u>	<u>425</u>
<b>Total Before/After School Programs</b>	<u>4,114</u>	<u>-</u>	<u>4,114</u>	<u>3,689</u>	<u>425</u>
<b>Total Other Supplemental/At-Risk Programs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>1,670,123</u>	<u>36,055</u>	<u>1,706,178</u>	<u>1,684,657</u>	<u>21,521</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	2,460	2,277	4,737	4,737	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>2,460</u>	<u>2,277</u>	<u>4,737</u>	<u>4,737</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,822	(24,144)	67,678	67,678	
Supplies and Materials	270	-	270	263	7
<b>Total Undistributed Expenditures - Health Services</b>	<u>92,092</u>	<u>(24,144)</u>	<u>67,948</u>	<u>67,941</u>	<u>7</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	50,046	4,004	54,050	54,050	
Supplies and Materials	185	-	185	174	11
<b>Total Undist. Expend. - Guidance Services</b>	<u>50,231</u>	<u>4,004</u>	<u>54,235</u>	<u>54,224</u>	<u>11</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	60,610	1,418	62,028	62,028	
Supplies and Materials	1,060	-	1,060	1,049	11
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>61,670</u>	<u>1,418</u>	<u>63,088</u>	<u>63,077</u>	<u>11</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 34 RC</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	\$ 180		\$ 180		\$ 180
Supplies and Materials	100	-	100	\$ 80	20
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>280</u>	<u>-</u>	<u>280</u>	<u>80</u>	<u>200</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	168,975	\$ (25,819)	143,156	143,156	
Salaries of Secretarial and Clerical Assistants	50,251	4,020	54,271	54,271	
Other Purchased Services (400-500 series)	200		200		200
Supplies and Materials	2,000		2,000	1,907	93
Other Objects	100	-	100	89	11
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>221,526</u>	<u>(21,799)</u>	<u>199,727</u>	<u>199,423</u>	<u>304</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	43,479	43,479	43,479	-
<b>Total Undist. Expend. - Custodial Services</b>	<u>-</u>	<u>43,479</u>	<u>43,479</u>	<u>43,479</u>	<u>-</u>
<b>Undist. Expend. - Security</b>					
Salaries	53,137	4,251	57,388	57,388	-
<b>Total Undist. Expend. - Security</b>	<u>53,137</u>	<u>4,251</u>	<u>57,388</u>	<u>57,388</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>53,137</u>	<u>47,730</u>	<u>100,867</u>	<u>100,867</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,015	-	3,015	2,139	876
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>3,015</u>	<u>-</u>	<u>3,015</u>	<u>2,139</u>	<u>876</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	26,335	4,125	30,460	30,460	
Other Retirement Contributions - Regular	6,869	(2,043)	4,826	4,826	
Health Benefits	493,723	32,378	526,101	526,078	23
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>526,927</u>	<u>34,460</u>	<u>561,387</u>	<u>561,364</u>	<u>23</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>526,927</u>	<u>34,460</u>	<u>561,387</u>	<u>561,364</u>	<u>23</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,011,338</u>	<u>43,946</u>	<u>1,055,284</u>	<u>1,053,852</u>	<u>1,432</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>2,681,461</u>	<u>80,001</u>	<u>2,761,462</u>	<u>2,738,509</u>	<u>22,953</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>2,681,461</u>	<u>80,001</u>	<u>2,761,462</u>	<u>2,738,509</u>	<u>22,953</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,681,461	80,001	2,761,462	2,738,509	22,953
<b>Total Other Financing Sources</b>	<u>2,681,461</u>	<u>80,001</u>	<u>2,761,462</u>	<u>2,738,509</u>	<u>22,953</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 36 Alexander Hamilton Acad.</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 164,897	\$ 56,834	\$ 221,731	\$ 221,731	
Grades 1-5 - Salaries of Teachers	832,288	196,276	1,028,564	1,028,564	
Grades 6-8 - Salaries of Teachers	663,371	86,880	750,251	750,251	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	166,659	42,132	208,791	208,791	
Other Purchased Services (400-500 series)	12,888	1,158	14,046	14,046	
General Supplies	36,846	105,084	141,930	141,930	
Textbooks	4,000	30,380	34,380	34,380	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,880,949</b>	<b>518,744</b>	<b>2,399,693</b>	<b>2,399,693</b>	<b>-</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Multiple Disabilities:</b>					
Salaries of Teachers	49,692	2,863	52,555	52,555	
Other Salaries for Instruction	35,522	(6,815)	28,707	28,707	
General Supplies	750	(167)	583	583	
Textbooks	750	-	750	750	-
<b>Total Multiple Disabilities</b>	<b>86,714</b>	<b>(4,119)</b>	<b>82,595</b>	<b>82,595</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	256,619	107,538	364,157	364,157	
General Supplies	2,000	(196)	1,804	1,804	
Textbooks	2,000	(241)	1,759	1,759	-
<b>Total Resource Room/Resource Center</b>	<b>260,619</b>	<b>107,101</b>	<b>367,720</b>	<b>367,720</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>347,333</b>	<b>102,982</b>	<b>450,315</b>	<b>450,315</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	14,042	3,622	17,664	17,664	
Other Salaries for Instruction	4,368	1,410	5,778	5,778	-
<b>Total Before/After School Programs - Instruction</b>	<b>18,410</b>	<b>5,032</b>	<b>23,442</b>	<b>23,442</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>18,410</b>	<b>5,032</b>	<b>23,442</b>	<b>23,442</b>	<b>-</b>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>2,246,692</b>	<b>626,758</b>	<b>2,873,450</b>	<b>2,873,450</b>	<b>-</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	1,640	2,330	3,970	3,389	\$ 581
Salaries of Community/School Coordinators	8,200	(7,684)	516	516	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>9,840</b>	<b>(5,354)</b>	<b>4,486</b>	<b>3,905</b>	<b>581</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,122	(12,975)	78,147	78,147	
Supplies and Materials	200	-	200	200	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>91,322</b>	<b>(12,975)</b>	<b>78,347</b>	<b>78,347</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	50,829	6,258	57,087	57,087	
Supplies and Materials	1,000	(57)	943	943	-
<b>Total Undist. Expend. - Guidance Services</b>	<b>51,829</b>	<b>6,201</b>	<b>58,030</b>	<b>58,030</b>	<b>-</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	3,000	(242)	2,758	2,758	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>3,000</b>	<b>(242)</b>	<b>2,758</b>	<b>2,758</b>	<b>-</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Supplies and Materials	500	(13)	487	487	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>500</b>	<b>(13)</b>	<b>487</b>	<b>487</b>	<b>-</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Service	3,000	-	3,000	3,000	
Other Purchased Services (400-500 series)	1,500	(93)	1,407	1,407	
Supplies and Materials	1,200	(21)	1,179	954	225

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 36 Alexander Hamilton Acad.</u>	<b>Original</b>	<b>Budget</b>	<b>Final</b>	<b>Variance</b>	
	<b>Budget</b>	<b>Adjustments</b>	<b>Budget</b>	<b>Actual</b>	<b>Final to Actual</b>
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	5,700	(114)	5,586	5,361	225
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 137,425	\$ 44,328	\$ 181,753	\$ 181,753	
Salaries of Secretarial and Clerical Assistants	48,301	17,007	65,308	65,308	
Other Purchased Services (400-500 series)	3,600	(1,038)	2,562	779	\$ 1,783
Supplies and Materials	1,500	(283)	1,217	1,217	
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	190,826	60,014	250,840	249,057	1,783
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	33,248	33,248	33,248	-
<b>Total Undist. Expend. - Custodial Services</b>	-	33,248	33,248	33,248	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	-	33,248	33,248	33,248	-
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,950	(1,464)	3,486	3,486	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	4,950	(1,464)	3,486	3,486	-
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	25,686	20,148	45,834	45,834	
Other Retirement Contributions - Regular	5,560	7,098	12,658	12,658	
Health Benefits	615,510	131,064	746,574	746,573	1
<b>TOTAL UNALLOCATED BENEFITS</b>	646,756	158,310	805,066	805,065	1
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	646,756	158,310	805,066	805,065	1
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,004,723	237,611	1,242,334	1,239,744	2,590
<b>TOTAL CURRENT EXPENDITURES</b>	3,251,415	864,369	4,115,784	4,113,194	2,590
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	3,251,415	864,369	4,115,784	4,113,194	2,590
<b>Other Financing Sources:</b>					
Operating Transfer In	3,251,415	864,369	4,115,784	4,113,194	2,590
<b>Total Other Financing Sources</b>	3,251,415	864,369	4,115,784	4,113,194	2,590
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 40 Urban Leadership</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 157,525	\$ 10,743	\$ 168,268	\$ 168,268	
Grades 1-5 - Salaries of Teachers	568,824		568,824	566,063	\$ 2,761
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	78,485	2,237	80,722	80,722	
General Supplies	30,450		30,450	27,879	2,571
Textbooks	1,000		1,000	820	180
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>836,284</b>	<b>12,980</b>	<b>849,264</b>	<b>843,752</b>	<b>5,512</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Resource Room/Resource Center:					
Salaries of Teachers	82,500	-	82,500	58,742	23,758
<b>Total Resource Room/Resource Center</b>	<b>82,500</b>	<b>-</b>	<b>82,500</b>	<b>58,742</b>	<b>23,758</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>82,500</b>	<b>-</b>	<b>82,500</b>	<b>58,742</b>	<b>23,758</b>
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	2,414	680
<b>Total Before/After School Programs - Instruction</b>	<b>3,094</b>	<b>-</b>	<b>3,094</b>	<b>2,414</b>	<b>680</b>
<b>Total Before/After School Programs</b>	<b>3,094</b>	<b>-</b>	<b>3,094</b>	<b>2,414</b>	<b>680</b>
Total Other Supplemental/At-Risk Programs	-		-	-	-
<b>Total Instruction and At-Risk Programs</b>	<b>921,878</b>	<b>12,980</b>	<b>934,858</b>	<b>904,908</b>	<b>29,950</b>
Undistributed Expend. - Attend. & Social Work					
Salaries	1,640	1,312	2,952	1,999	953
Salaries of Community/School Coordinators	8,200		8,200	4,308	3,892
Supplies and Materials	300		300	-	300
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>10,140</b>	<b>1,312</b>	<b>11,452</b>	<b>6,307</b>	<b>5,145</b>
Undistributed Expenditures - Health Services					
Salaries	55,931	1,042	56,973	56,973	
Supplies and Materials	300	-	300	-	300
<b>Total Undistributed Expenditures - Health Services</b>	<b>56,231</b>	<b>1,042</b>	<b>57,273</b>	<b>56,973</b>	<b>300</b>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	30,535		30,535	25,881	4,654
Supplies and Materials	300		300	-	300
<b>Total Undist. Expend. - Guidance Services</b>	<b>30,835</b>	<b>-</b>	<b>30,835</b>	<b>25,881</b>	<b>4,954</b>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	151,138	(14,139)	136,999	127,175	9,824
Salaries of Secretarial and Clerical Assistants	113,077		113,077	81,774	31,303
Other Purchased Services (400-500 series)	500		500	-	500
Supplies and Materials	3,900		3,900	1,133	2,767
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>268,615</b>	<b>(14,139)</b>	<b>254,476</b>	<b>210,082</b>	<b>44,394</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	17,946	1,046	18,992	18,992	
Other Retirement Contributions - Regular	2,320	1,004	3,324	3,324	
Health Benefits	312,837	(33,622)	279,215	279,159	56
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>333,103</b>	<b>(31,572)</b>	<b>301,531</b>	<b>301,475</b>	<b>56</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>333,103</b>	<b>(31,572)</b>	<b>301,531</b>	<b>301,475</b>	<b>56</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>698,924</b>	<b>(43,357)</b>	<b>655,567</b>	<b>600,718</b>	<b>54,849</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>1,620,802</b>	<b>(30,377)</b>	<b>1,590,425</b>	<b>1,505,626</b>	<b>84,799</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>1,620,802</b>	<b>(30,377)</b>	<b>1,590,425</b>	<b>1,505,626</b>	<b>84,799</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 40 Urban Leadership</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	\$ 1,620,802	\$ (30,377)	\$ 1,590,425	\$ 1,505,626	\$ 84,799
<b>Total Other Financing Sources</b>	<u>1,620,802</u>	<u>(30,377)</u>	<u>1,590,425</u>	<u>1,505,626</u>	<u>84,799</u>
<b>Excess (Deficiency) of Other Financing Sources 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>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 41 Dale Avenue</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 662,030	\$ (101,886)	\$ 560,144	\$ 509,423	\$ 50,721
Grades 1-5 - Salaries of Teachers	594,938		594,938	572,741	22,197
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	538,308	(67,113)	471,195	471,195	
Purchased Professional-Educational Services		1,200	1,200	1,200	
General Supplies	67,000	(1,200)	65,800	65,460	340
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,862,276</b>	<b>(168,999)</b>	<b>1,693,277</b>	<b>1,620,019</b>	<b>73,258</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	96,022	(31,247)	64,775	55,321	9,454
Other Salaries for Instruction	44,570	-	44,570	44,527	43
<b>Total Learning and/or Language Disabilities</b>	<b>140,592</b>	<b>(31,247)</b>	<b>109,345</b>	<b>99,848</b>	<b>9,497</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	111,323	4,372	115,695	115,695	-
<b>Total Resource Room/Resource Center</b>	<b>111,323</b>	<b>4,372</b>	<b>115,695</b>	<b>115,695</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>251,915</b>	<b>(26,875)</b>	<b>225,040</b>	<b>215,543</b>	<b>9,497</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	389,275	27,979	417,254	417,254	-
<b>Total Bilingual Education - Instruction</b>	<b>389,275</b>	<b>27,979</b>	<b>417,254</b>	<b>417,254</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094		3,094	2,839	255
Other Salaries for Instruction	2,184	-	2,184	-	2,184
<b>Total Before/After School Programs - Instruction</b>	<b>5,278</b>	<b>-</b>	<b>5,278</b>	<b>2,839</b>	<b>2,439</b>
<b>Total Before/After School Programs</b>	<b>5,278</b>	<b>-</b>	<b>5,278</b>	<b>2,839</b>	<b>2,439</b>
<b>Total Other Supplemental/At-Risk Programs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,508,744</b>	<b>(167,895)</b>	<b>2,340,849</b>	<b>2,255,655</b>	<b>85,194</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	2,460	3,334	5,794	5,794	-
Salaries of Community/School Coordinators	8,200	1,386	9,586	9,586	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>10,660</b>	<b>4,720</b>	<b>15,380</b>	<b>15,380</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,822	6,590	98,412	98,412	-
Supplies and Materials	500	(331)	169	159	10
<b>Total Undistributed Expenditures - Health Services</b>	<b>92,322</b>	<b>6,259</b>	<b>98,581</b>	<b>98,571</b>	<b>10</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	33,734	-	33,734	23,847	9,887
<b>Total Undist. Expend. - Guidance Services</b>	<b>33,734</b>	<b>-</b>	<b>33,734</b>	<b>23,847</b>	<b>9,887</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	60,610	-	60,610	55,825	4,785
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>60,610</b>	<b>-</b>	<b>60,610</b>	<b>55,825</b>	<b>4,785</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	111,800		111,800	93,355	18,445
Salaries of Secretarial and Clerical Assistants	95,902	6,916	102,818	102,818	-
Other Purchased Services (400-500 series)	500		500	-	500
Supplies and Materials	500	-	500	373	127
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>208,702</b>	<b>6,916</b>	<b>215,618</b>	<b>196,546</b>	<b>19,072</b>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	42,350	42,350	42,350	-
<b>Total Undist. Expend. - Custodial Services</b>	<b>-</b>	<b>42,350</b>	<b>42,350</b>	<b>42,350</b>	<b>-</b>
<b>Undist. Expend. - Security</b>					
Salaries	51,937	3,345	55,282	55,282	-
<b>Total Undist. Expend. - Security</b>	<b>51,937</b>	<b>3,345</b>	<b>55,282</b>	<b>55,282</b>	<b>-</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>51,937</b>	<b>45,695</b>	<b>97,632</b>	<b>97,632</b>	<b>-</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 41 Dale Avenue</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	\$ 61,191	\$ 6,910	\$ 68,101	\$ 68,101	
Other Retirement Contributions - Regular	4,376	605	4,981	4,981	
Health Benefits	671,423	(13,576)	657,847	657,847	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>736,990</u>	<u>(6,061)</u>	<u>730,929</u>	<u>730,929</u>	-
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>736,990</u>	<u>(6,061)</u>	<u>730,929</u>	<u>730,929</u>	-
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,194,955</u>	<u>57,529</u>	<u>1,252,484</u>	<u>1,218,730</u>	<u>\$ 33,754</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>3,703,699</u>	<u>(110,366)</u>	<u>3,593,333</u>	<u>3,474,385</u>	<u>118,948</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>3,703,699</u>	<u>(110,366)</u>	<u>3,593,333</u>	<u>3,474,385</u>	<u>118,948</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,703,699	(110,366)	3,593,333	3,474,385	118,948
<b>Total Other Financing Sources</b>	<u>3,703,699</u>	<u>(110,366)</u>	<u>3,593,333</u>	<u>3,474,385</u>	<u>118,948</u>
<b>Excess (Deficiency) of Other Financing Sources 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>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 52 Rosa Parks High School</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 9-12 - Salaries of Teachers	\$ 2,130,660	\$ 118,599	\$ 2,249,259	\$ 2,249,259	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	37,150	2,933	40,083	40,083	
Other Purchased Services (400-500 series)	3,050	(1,564)	1,486	1,486	
General Supplies	25,000	(390)	24,610	24,610	
Textbooks	5,000	(25)	4,975	4,975	
Other Objects	3,950	(2,939)	1,011	1,011	
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,204,810</b>	<b>116,614</b>	<b>2,321,424</b>	<b>2,321,424</b>	<b>-</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Other Salaries for Instruction	49,344	(49,344)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>49,344</b>	<b>(49,344)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	187,547	10,717	198,264	198,264	-
<b>Total Resource Room/Resource Center</b>	<b>187,547</b>	<b>10,717</b>	<b>198,264</b>	<b>198,264</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>236,891</b>	<b>(38,627)</b>	<b>198,264</b>	<b>198,264</b>	<b>-</b>
<b>School-Spon. Co-curricular Actvts. - Inst.</b>					
Salaries	36,500	(1,352)	35,148	35,148	-
<b>Total School-Spon. Co-curricular Actvts. - Inst.</b>	<b>36,500</b>	<b>(1,352)</b>	<b>35,148</b>	<b>35,148</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094	(306)	2,788	2,762	\$ 26
<b>Total Before/After School Programs - Instruction</b>	<b>3,094</b>	<b>(306)</b>	<b>2,788</b>	<b>2,762</b>	<b>26</b>
<b>Total Before/After School Programs</b>	<b>3,094</b>	<b>(306)</b>	<b>2,788</b>	<b>2,762</b>	<b>26</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	1,700	-	1,700	1,700	-
<b>Total Summer School - Instruction</b>	<b>1,700</b>	<b>-</b>	<b>1,700</b>	<b>1,700</b>	<b>-</b>
<b>Total Summer School</b>	<b>1,700</b>	<b>-</b>	<b>1,700</b>	<b>1,700</b>	<b>-</b>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>2,482,995</b>	<b>76,329</b>	<b>2,559,324</b>	<b>2,559,298</b>	<b>26</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(8,200)	-	-	-
Salaries of Community/School Coordinators	-	5,441	5,441	5,441	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,200</b>	<b>(2,759)</b>	<b>5,441</b>	<b>5,441</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	96,758	7,906	104,664	104,664	-
Supplies and Materials	200	(200)	-	-	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>96,958</b>	<b>7,706</b>	<b>104,664</b>	<b>104,664</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	216,114	(10,411)	205,703	205,703	-
Salaries of Secretarial and Clerical Assistants	50,251	4,020	54,271	54,271	-
Supplies and Materials	2,000	(23)	1,977	1,977	-
<b>Total Undist. Expend. - Guidance Services</b>	<b>268,365</b>	<b>(6,414)</b>	<b>261,951</b>	<b>261,951</b>	<b>-</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	77,885	4,250	82,135	82,135	-
Instructional Coaches	96,727	(36,988)	59,739	59,739	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>174,612</b>	<b>(32,738)</b>	<b>141,874</b>	<b>141,874</b>	<b>-</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	99,292	4,703	103,995	103,995	-
Supplies and Materials	9,000	(270)	8,730	8,730	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>108,292</b>	<b>4,433</b>	<b>112,725</b>	<b>112,725</b>	<b>-</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 52 Rosa Parks High School</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	\$ 800	\$ (595)	\$ 205	\$ 205	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	800	(595)	205	205	-
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	392,070	(17,247)	374,823	374,823	
Salaries of Secretarial and Clerical Assistants	103,724	8,298	112,022	112,022	
Other Purchased Services (400-500 series)	1,500	(346)	1,154	1,154	
Supplies and Materials	6,000	(1,238)	4,762	4,762	
Other Objects	1,000	(500)	500	500	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	504,294	(11,033)	493,261	493,261	-
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	44,875	44,875	44,875	-
<b>Total Undist. Expend. - Custodial Services</b>	-	44,875	44,875	44,875	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	-	44,875	44,875	44,875	-
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	(463)	4,537	4,537	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	5,000	(463)	4,537	4,537	-
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	27,719	14,514	42,233	42,233	
Other Retirement Contributions - Regular	1,471	7,006	8,477	7,531	\$ 946
Health Benefits	649,968	(8,854)	641,114	641,114	-
<b>TOTAL UNALLOCATED BENEFITS</b>	679,158	12,666	691,824	690,878	946
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	679,158	12,666	691,824	690,878	946
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,845,679	15,678	1,861,357	1,860,411	946
<b>TOTAL CURRENT EXPENDITURES</b>	4,328,674	92,007	4,420,681	4,419,709	972
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	4,328,674	92,007	4,420,681	4,419,709	972
<b>Other Financing Sources:</b>					
Operating Transfer In	4,328,674	92,007	4,420,681	4,419,709	972
<b>Total Other Financing Sources</b>	4,328,674	92,007	4,420,681	4,419,709	972
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 53 HARP Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers		\$ 61,992	\$ 61,992	\$ 61,992	
Other Salaries for Instruction		45,904	45,904	45,904	-
<b>Total Learning and/or Language Disabilities</b>	-	107,896	107,896	107,896	-
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	\$ 247,072	(104,203)	142,869	142,869	
General Supplies	1,000	(102)	898	898	-
<b>Total Resource Room/Resource Center</b>	248,072	(104,305)	143,767	143,767	-
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	248,072	3,591	251,663	251,663	-
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	27,441	2,602	30,043	30,043	
General Supplies	800	-	800	800	-
<b>Total Bilingual Education - Instruction</b>	28,241	2,602	30,843	30,843	-
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,060	(2,567)	493	493	
Supplies and Materials	250	(250)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	3,310	(2,817)	493	493	-
<b>Total Before/After School Programs</b>	3,310	(2,817)	493	493	-
<b>Summer School - Instruction</b>					
Salaries of Teachers	2,720	-	2,720	2,711	\$ 9
<b>Total Summer School - Instruction</b>	2,720	-	2,720	2,711	9
<b>Total Summer School</b>	2,720	-	2,720	2,711	9
<b>Alternative Education Program - Support</b>					
Salaries	100,092	(100,092)	-	-	-
<b>Total Alternative Education Program - Support</b>	100,092	(100,092)	-	-	-
<b>Total Alternative Education Program</b>	100,092	(100,092)	-	-	-
<b>Other Supplemental/At-Risk Programs - Instruction</b>					
Salaries of Teachers	2,079,807	125,668	2,205,475	2,205,475	
Other Purchased Services (400-500 series)	3,300	(3,300)	-	-	-
General Supplies	39,475	(390)	39,085	39,085	
Textbooks	8,000	(1,047)	6,953	6,953	-
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	2,130,582	120,931	2,251,513	2,251,513	-
<b>Other Supplemental/At-Risk Programs - Support</b>					
Salaries	414,150	257,776	671,926	671,926	
Purchased Services (400-500 series)	375	(375)	-	-	-
Supplies and Materials	3,950	(1,163)	2,787	2,787	
Other Objects	3,000	(1,287)	1,713	1,713	-
<b>Total Other Supplemental/At-Risk Programs - Support</b>	421,475	254,951	676,426	676,426	-
<b>Total Other Supplemental/At-Risk Programs</b>	2,552,057	375,882	2,927,939	2,927,939	-
<b>Total Instruction and At-Risk Programs</b>	2,934,492	279,166	3,213,658	3,213,649	9
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	-	3,709	3,709	3,709	-
<b>Total Undist. Expend. - Guidance Services</b>	-	3,709	3,709	3,709	-
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	-	5,333	5,333	5,333	
Instructional Coaches	-	52,627	52,627	52,627	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	-	57,960	57,960	57,960	-
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,350	(762)	3,588	3,588	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	4,350	(762)	3,588	3,588	-

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 53 HARP Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	\$ 3,883	\$ 24,963	\$ 28,846	\$ 28,846	
Other Retirement Contributions - Regular		9,213	9,213	9,213	
Health Benefits	613,482	84,670	698,152	698,115	\$ 37
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>617,365</u>	<u>118,846</u>	<u>736,211</u>	<u>736,174</u>	<u>37</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>617,365</u>	<u>118,846</u>	<u>736,211</u>	<u>736,174</u>	<u>37</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>621,715</u>	<u>179,753</u>	<u>801,468</u>	<u>801,431</u>	<u>37</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>3,556,207</u>	<u>458,919</u>	<u>4,015,126</u>	<u>4,015,080</u>	<u>46</u>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
Undistributed Expenditures - Instruction	-	3,375	3,375	2,647	728
<b>Total Equipment</b>	<u>-</u>	<u>3,375</u>	<u>3,375</u>	<u>2,647</u>	<u>728</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>-</u>	<u>3,375</u>	<u>3,375</u>	<u>2,647</u>	<u>728</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>3,556,207</u>	<u>462,294</u>	<u>4,018,501</u>	<u>4,017,727</u>	<u>774</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,556,207	462,294	4,018,501	4,017,727	774
<b>Total Other Financing Sources</b>	<u>3,556,207</u>	<u>462,294</u>	<u>4,018,501</u>	<u>4,017,727</u>	<u>774</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 54 Panther Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
General Supplies	\$ 2,000	-	\$ 2,000	\$ 1,989	\$ 11
<b>Total Cognitive - Mild</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>1,989</b>	<b>11</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	241,013	\$ 20,927	261,940	261,940	-
<b>Total Resource Room/Resource Center</b>	<b>241,013</b>	<b>20,927</b>	<b>261,940</b>	<b>261,940</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>243,013</b>	<b>20,927</b>	<b>263,940</b>	<b>263,929</b>	<b>11</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	54,692	3,274	57,966	57,966	-
General Supplies	2,000	(60)	1,940	1,940	-
<b>Total Bilingual Education - Instruction</b>	<b>56,692</b>	<b>3,214</b>	<b>59,906</b>	<b>59,906</b>	<b>-</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Purchased Services (300-500 series)	1,500	(1,500)	-	-	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>1,500</b>	<b>(1,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	1,360	(1,360)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<b>1,360</b>	<b>(1,360)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Before/After School Programs</b>					
	1,360	(1,360)	-	-	-
<b>Summer School - Instruction</b>					
Salaries of Teachers	2,040	(136)	1,904	1,904	-
<b>Total Summer School - Instruction</b>	<b>2,040</b>	<b>(136)</b>	<b>1,904</b>	<b>1,904</b>	<b>-</b>
<b>Total Summer School</b>	<b>2,040</b>	<b>(136)</b>	<b>1,904</b>	<b>1,904</b>	<b>-</b>
<b>Other Supplemental/At-Risk Programs - Instruction</b>					
Salaries of Teachers	1,559,123	45,530	1,604,653	1,604,653	-
General Supplies	33,040	(6,244)	26,796	26,796	-
Textbooks	4,000	(334)	3,666	3,666	-
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<b>1,596,163</b>	<b>38,952</b>	<b>1,635,115</b>	<b>1,635,115</b>	<b>-</b>
<b>Other Supplemental/At-Risk Programs - Support</b>					
Salaries	540,251	157,561	697,812	697,812	-
Purchased Services (400-500 series)	2,000	6,200	8,200	-	8,200
Supplies and Materials	14,380	(1,482)	12,898	12,896	2
Other Objects	2,200	(348)	1,852	-	1,852
<b>Total Other Supplemental/At-Risk Programs - Support</b>	<b>558,831</b>	<b>161,931</b>	<b>720,762</b>	<b>710,708</b>	<b>10,054</b>
<b>Total Other Supplemental/At-Risk Programs</b>	<b>2,154,994</b>	<b>200,883</b>	<b>2,355,877</b>	<b>2,345,823</b>	<b>10,054</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,459,599</b>	<b>222,028</b>	<b>2,681,627</b>	<b>2,671,562</b>	<b>10,065</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries of Community/School Coordinators	-	8,631	8,631	8,631	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>-</b>	<b>8,631</b>	<b>8,631</b>	<b>8,631</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	-	14,209	14,209	14,209	-
<b>Total Undist. Expend. - Guidance Services</b>	<b>-</b>	<b>14,209</b>	<b>14,209</b>	<b>14,209</b>	<b>-</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	-	43,000	43,000	43,000	-
Instructional Coaches	98,858	(46,231)	52,627	52,627	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>98,858</b>	<b>(3,231)</b>	<b>95,627</b>	<b>95,627</b>	<b>-</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	101,658	8,133	109,791	109,791	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>101,658</b>	<b>8,133</b>	<b>109,791</b>	<b>109,791</b>	<b>-</b>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	30,130	30,130	30,130	-
<b>Total Undist. Expend. - Custodial Services</b>	<b>-</b>	<b>30,130</b>	<b>30,130</b>	<b>30,130</b>	<b>-</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>-</b>	<b>30,130</b>	<b>30,130</b>	<b>30,130</b>	<b>-</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 54 Panther Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	\$ 1,200	-	\$ 1,200	\$ 1,199	\$ 1
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,199</u>	<u>1</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	21,791	\$ 7,953	29,744	29,744	
Other Retirement Contributions - Regular		6,064	6,064	6,064	
Health Benefits	558,366	51,147	609,513	609,505	8
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>580,157</u>	<u>65,164</u>	<u>645,321</u>	<u>645,313</u>	<u>8</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>580,157</u>	<u>65,164</u>	<u>645,321</u>	<u>645,313</u>	<u>8</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>781,873</u>	<u>123,036</u>	<u>904,909</u>	<u>904,900</u>	<u>9</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>3,241,472</u>	<u>345,064</u>	<u>3,586,536</u>	<u>3,576,462</u>	<u>10,074</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>3,241,472</u>	<u>345,064</u>	<u>3,586,536</u>	<u>3,576,462</u>	<u>10,074</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,241,472	345,064	3,586,536	3,576,462	10,074
<b>Total Other Financing Sources</b>	<u>3,241,472</u>	<u>345,064</u>	<u>3,586,536</u>	<u>3,576,462</u>	<u>10,074</u>
<b>Excess (Deficiency) of Other Financing Sources 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>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 55 International High School and 57 Garrett Morgan</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5 - Salaries of Teachers	\$ 51,678	\$ (51,678)			
Grades 9-12 - Salaries of Teachers	2,207,838	20,985	\$ 2,228,823	\$ 2,187,341	\$ 41,482
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Professional-Educational Services	3,000	172,000	175,000	172,000	3,000
Other Purchased Services (400-500 series)	6,500	7,500	14,000	10,650	3,350
General Supplies	38,458		38,458	35,722	2,736
Textbooks	11,000		11,000	10,997	3
Other Objects	200	-	200	180	20
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,318,674</b>	<b>148,807</b>	<b>2,467,481</b>	<b>2,416,890</b>	<b>50,591</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
General Supplies	250	-	250	215	35
<b>Total Cognitive - Mild</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>215</b>	<b>35</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	412,020	5,606	417,626	417,626	
General Supplies	300	-	300	214	86
<b>Total Resource Room/Resource Center</b>	<b>412,320</b>	<b>5,606</b>	<b>417,926</b>	<b>417,840</b>	<b>86</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>412,570</b>	<b>5,606</b>	<b>418,176</b>	<b>418,055</b>	<b>121</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	150,805		150,805	134,605	16,200
General Supplies	200	-	200	173	27
<b>Total Bilingual Education - Instruction</b>	<b>151,005</b>	<b>-</b>	<b>151,005</b>	<b>134,778</b>	<b>16,227</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	9,000	-	9,000	9,000	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094		3,094	3,094	-
<b>Total Before/After School Programs - Instruction</b>	<b>3,094</b>	<b>-</b>	<b>3,094</b>	<b>3,094</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>3,094</b>	<b>-</b>	<b>3,094</b>	<b>3,094</b>	<b>-</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	4,272	(960)	3,312	3,264	48
<b>Total Summer School - Instruction</b>	<b>4,272</b>	<b>(960)</b>	<b>3,312</b>	<b>3,264</b>	<b>48</b>
<b>Summer School - Support</b>					
Salaries	-	960	960	960	-
<b>Total Summer School - Support</b>	<b>-</b>	<b>960</b>	<b>960</b>	<b>960</b>	<b>-</b>
<b>Total Summer School</b>	<b>4,272</b>	<b>-</b>	<b>4,272</b>	<b>4,224</b>	<b>48</b>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>2,898,615</b>	<b>154,413</b>	<b>3,053,028</b>	<b>2,986,041</b>	<b>66,987</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries of Community/School Coordinators		5,503	5,503		5,503
Supplies and Materials	200	-	200	176	24
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>200</b>	<b>5,503</b>	<b>5,703</b>	<b>176</b>	<b>5,527</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	95,872		95,872	71,976	23,896
Supplies and Materials	250	-	250	243	7
<b>Total Undistributed Expenditures - Health Services</b>	<b>96,122</b>	<b>-</b>	<b>96,122</b>	<b>72,219</b>	<b>23,903</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	206,240	(1,367)	204,873	204,666	207
Salaries of Secretarial and Clerical Assistants	48,301		48,301	44,135	4,166
Supplies and Materials	1,000	-	1,000	903	97
<b>Total Undist. Expend. - Guidance Services</b>	<b>255,541</b>	<b>(1,367)</b>	<b>254,174</b>	<b>249,704</b>	<b>4,470</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 55 International High School and 57 Garrett Morgan</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction		\$ 45,703	\$ 45,703	\$ 44,160	\$ 1,543
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	-	45,703	45,703	44,160	1,543
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 101,258	(101,258)			
Supplies and Materials	13,000	-	13,000	10,561	2,439
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	114,258	(101,258)	13,000	10,561	2,439
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	212,390	(65,100)	147,290	147,290	
Salaries of Secretarial and Clerical Assistants	174,807	(9,842)	164,965	122,376	42,589
Other Purchased Services (400-500 series)	4,700		4,700	2,901	1,799
Supplies and Materials	10,000	-	10,000	9,212	788
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	401,897	(74,942)	326,955	281,779	45,176
<b>Undist. Expend. - Custodial Services</b>					
Salaries		51,702	51,702	51,702	
General Supplies	1,900	-	1,900	1,848	52
<b>Total Undist. Expend. - Custodial Services</b>	1,900	51,702	53,602	53,550	52
<b>Undist. Expend. - Security</b>					
Salaries	51,187	-	51,187	27,263	23,924
<b>Total Undist. Expend. - Security</b>	51,187	-	51,187	27,263	23,924
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	53,087	51,702	104,789	80,813	23,976
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	800	-	800	769	31
<b>Total Undist. Expend. - Student Transportation Serv.</b>	800	-	800	769	31
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	23,755	17,611	41,366	41,366	
Other Retirement Contributions - Regular	2,533	10,259	12,792	12,792	
Health Benefits	755,238	(25,615)	729,623	729,594	29
<b>TOTAL UNALLOCATED BENEFITS</b>	781,526	2,255	783,781	783,752	29
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	781,526	2,255	783,781	783,752	29
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,703,431	(72,404)	1,631,027	1,523,933	107,094
<b>TOTAL CURRENT EXPENDITURES</b>	4,602,046	82,009	4,684,055	4,509,974	174,081
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
Undistributed Expenditures - Security	8,000	-	8,000	7,734	266
<b>Total Equipment</b>	8,000	-	8,000	7,734	266
<b>TOTAL CAPITAL OUTLAY</b>	8,000	-	8,000	7,734	266
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	4,610,046	82,009	4,692,055	4,517,708	174,347
<b>Other Financing Sources:</b>					
Operating Transfer In	4,610,046	82,009	4,692,055	4,517,708	174,347
<b>Total Other Financing Sources</b>	4,610,046	82,009	4,692,055	4,517,708	174,347
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: HS Academies (056 SBA - 060 STARS - 061 PSA- 042  
SILK 057-GMA: 077 GFA)

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	\$ 41,471	-	\$ 41,471	-	\$ 41,471
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>41,471</b>	<b>-</b>	<b>41,471</b>	<b>-</b>	<b>41,471</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	98,127	\$ 5,258	103,385	\$ 103,385	
Other Salaries for Instruction	32,548	945	33,493	33,493	
Other Purchased Services (400-500 series)	625		625	455	170
General Supplies	300		300	300	
<b>Total Cognitive - Mild</b>	<b>131,600</b>	<b>6,203</b>	<b>137,803</b>	<b>137,633</b>	<b>170</b>
Cognitive - Moderate:					
Salaries of Teachers	314,920		314,920	307,189	7,731
Other Salaries for Instruction	193,981	5,142	199,123	199,123	
General Supplies	1,500		1,500	1,500	
<b>Total Cognitive - Moderate</b>	<b>510,401</b>	<b>5,142</b>	<b>515,543</b>	<b>507,812</b>	<b>7,731</b>
Multiple Disabilities:					
Salaries of Teachers	74,019	(3,064)	70,955	70,955	
Other Salaries for Instruction	30,100	2,924	33,024	33,024	
<b>Total Multiple Disabilities</b>	<b>104,119</b>	<b>(140)</b>	<b>103,979</b>	<b>103,979</b>	<b>-</b>
Resource Room/Resource Center:					
Salaries of Teachers	457,643	(1,793)	455,850	455,850	
Other Salaries for Instruction		27,948	27,948	23,461	4,487
General Supplies	100		100	96	4
<b>Total Resource Room/Resource Center</b>	<b>457,743</b>	<b>26,155</b>	<b>483,898</b>	<b>479,407</b>	<b>4,491</b>
Autism:					
Salaries of Teachers	213,245	14,121	227,366	227,366	
Other Salaries for Instruction	309,292	(29,448)	279,844	279,844	
Purchased Professional-Educational Services	12,400		12,400	12,400	
General Supplies	1,200		1,200	1,200	
<b>Total Autism</b>	<b>536,137</b>	<b>(15,327)</b>	<b>520,810</b>	<b>520,810</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,740,000</b>	<b>22,033</b>	<b>1,762,033</b>	<b>1,749,641</b>	<b>12,392</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	38,469	61,596	100,065	90,982	9,083
<b>Total Bilingual Education - Instruction</b>	<b>38,469</b>	<b>61,596</b>	<b>100,065</b>	<b>90,982</b>	<b>9,083</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	2,900	71	2,971	2,867	104
Other Objects	2,500		2,500	85	2,415
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>5,400</b>	<b>71</b>	<b>5,471</b>	<b>2,952</b>	<b>2,519</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	18,870	(629)	18,241	11,382	6,859
<b>Total Before/After School Programs - Instruction</b>	<b>18,870</b>	<b>(629)</b>	<b>18,241</b>	<b>11,382</b>	<b>6,859</b>
<b>Total Before/After School Programs</b>	<b>18,870</b>	<b>(629)</b>	<b>18,241</b>	<b>11,382</b>	<b>6,859</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	34,900		34,900	31,827	3,073
Other Salaries for Instruction	55,800	(2,313)	53,487	39,876	13,611
General Supplies	1,800		1,800	1,719	81
<b>Total Summer School - Instruction</b>	<b>92,500</b>	<b>(2,313)</b>	<b>90,187</b>	<b>73,422</b>	<b>16,765</b>
<b>Summer School - Support</b>					
Salaries	18,950		18,950	7,713	11,237
<b>Total Summer School - Support</b>	<b>18,950</b>	<b>-</b>	<b>18,950</b>	<b>7,713</b>	<b>11,237</b>
<b>Total Summer School</b>	<b>111,450</b>	<b>(2,313)</b>	<b>109,137</b>	<b>81,135</b>	<b>28,002</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: HS Academies (056 SBA - 060 STARS - 061 PSA- 042  
SILK 057-GMA 077 GFA)

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	\$ 1,760,141	\$ 11,419	\$ 1,771,560	\$ 1,771,560	
Other Salaries for Instruction	164,345	(3,307)	161,038	155,221	\$ 5,817
Purchased Professional & Technical Services	1,000	249,000	250,000	250,000	
General Supplies	17,190	(294)	16,896	16,895	1
Textbooks	2,500	(2,500)	-	-	-
<b>Total Alternative Education Program - Instruction</b>	<u>1,945,176</u>	<u>254,318</u>	<u>2,199,494</u>	<u>2,193,676</u>	<u>5,818</u>
<b>Alternative Education Program - Support</b>					
Salaries	612,821	9,564	622,385	571,728	50,657
Purchased Professional and Technical Services	2,000	(2,000)	-	-	-
Purchased Services (400-500 series)	300	(300)	-	-	-
Supplies and Materials	18,800	(4,838)	13,962	13,110	852
Other Objects	1,300	(456)	844	844	-
<b>Total Alternative Education Program - Support</b>	<u>635,221</u>	<u>1,970</u>	<u>637,191</u>	<u>585,682</u>	<u>51,509</u>
<b>Total Alternative Education Program</b>	<u>2,580,397</u>	<u>256,288</u>	<u>2,836,685</u>	<u>2,779,358</u>	<u>57,327</u>
<b>Other Supplemental/At-Risk Programs - Instruction</b>					
Salaries of Teachers	2,132,028	(295,566)	1,836,462	1,736,050	100,412
Purchased Professional & Technical Services	65,000	-	65,000	65,000	-
Other Purchased Services (400-500 series)	600	-	600	-	600
General Supplies	27,900	-	27,900	23,983	3,917
Textbooks	8,280	-	8,280	8,268	12
Other Objects	2,500	-	2,500	-	2,500
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<u>2,236,308</u>	<u>(295,566)</u>	<u>1,940,742</u>	<u>1,833,301</u>	<u>107,441</u>
<b>Other Supplemental/At-Risk Programs - Support</b>					
Salaries	324,242	104,908	429,150	359,210	69,940
Purchased Services (400-500 series)	3,750	(500)	3,250	2,472	778
Supplies and Materials	8,575	500	9,075	8,585	490
Other Objects	1,250	-	1,250	562	688
<b>Total Other Supplemental/At-Risk Programs - Support</b>	<u>337,817</u>	<u>104,908</u>	<u>442,725</u>	<u>370,829</u>	<u>71,896</u>
<b>Total Other Supplemental/At-Risk Programs</b>	<u>2,574,125</u>	<u>(190,658)</u>	<u>2,383,467</u>	<u>2,204,130</u>	<u>179,337</u>
<b>Community Services Programs/Operations</b>					
Salaries	122,368	7,456	129,824	105,084	24,740
Purchased Services (300-500 series)	1,000	-	1,000	-	1,000
Supplies and Materials	900	-	900	-	900
Other Objects	900	-	900	431	469
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
<b>Total Community Services Programs/Operations</b>	<u>125,168</u>	<u>7,456</u>	<u>132,624</u>	<u>105,515</u>	<u>27,109</u>
<b>Total Instruction and At-Risk Programs</b>	<u>7,235,350</u>	<u>153,844</u>	<u>7,389,194</u>	<u>7,025,095</u>	<u>364,099</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	4,100	1,607	5,707	5,289	418
Salaries of Community/School Coordinators	8,200	6,671	14,871	14,871	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>12,300</u>	<u>8,278</u>	<u>20,578</u>	<u>20,160</u>	<u>418</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	-	53,904	53,904	44,151	9,753
<b>Total Undist. Expend. - Guidance Services</b>	<u>-</u>	<u>53,904</u>	<u>53,904</u>	<u>44,151</u>	<u>9,753</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	-	295,301	295,301	295,301	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>-</u>	<u>295,301</u>	<u>295,301</u>	<u>295,301</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media.Serv./Sch. Library</b>					
Salaries	-	107,847	107,847	107,847	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>-</u>	<u>107,847</u>	<u>107,847</u>	<u>107,847</u>	<u>-</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	80,340	80,340	80,340	-
<b>Total Undist. Expend. - Custodial Services</b>	<u>-</u>	<u>80,340</u>	<u>80,340</u>	<u>80,340</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>-</u>	<u>80,340</u>	<u>80,340</u>	<u>80,340</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,700	-	5,700	3,085	2,615
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,700</u>	<u>-</u>	<u>5,700</u>	<u>3,085</u>	<u>2,615</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: HS Academics (056 SBA - 060 STARS - 061 PSA- 042  
SILK 057-GMA 077 GFA)

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	\$ 75,300	\$ 17,117	\$ 92,417	\$ 92,266	\$ 151
Other Retirement Contributions - Regular	6,201	(4,546)	1,655	1,655	-
Health Benefits	1,531,657	67,970	1,599,627	1,599,574	53
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,636,130</u>	<u>92,064</u>	<u>1,728,194</u>	<u>1,727,990</u>	<u>204</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,636,130</u>	<u>92,064</u>	<u>1,728,194</u>	<u>1,727,990</u>	<u>204</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,654,130</u>	<u>637,734</u>	<u>2,291,864</u>	<u>2,278,874</u>	<u>12,990</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>8,889,480</u>	<u>791,578</u>	<u>9,681,058</u>	<u>9,303,969</u>	<u>377,089</u>
<b>CAPITAL OUTLAY</b>					
Equipment					
Undistributed Expenditures - Instruction	-	3,000	3,000	2,949	51
Total Equipment	-	3,000	3,000	2,949	51
<b>TOTAL CAPITAL OUTLAY</b>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>2,949</u>	<u>51</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>8,889,480</u>	<u>794,578</u>	<u>9,684,058</u>	<u>9,306,918</u>	<u>377,140</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	8,889,480	794,578	9,684,058	9,306,918	377,140
<b>Total Other Financing Sources</b>	<u>8,889,480</u>	<u>794,578</u>	<u>9,684,058</u>	<u>9,306,918</u>	<u>377,140</u>
<b>Excess (Deficiency) of Other Financing Sources 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>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 62 High School of Government and Public Admin</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 9-12 - Salaries of Teachers	\$ 3,357,669	\$ (400,227)	\$ 2,957,442	\$ 2,957,442	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction		73,226	73,226	73,226	
Purchased Technical Services	1,295	1,608	2,903	2,903	
Other Purchased Services (400-500 series)	6,000	(6,000)			
General Supplies	65,783	(1,534)	64,249	63,921	\$ 328
Textbooks	5,000		5,000	4,590	410
Other Objects	2,100	(15)	2,085	2,085	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>3,437,847</u>	<u>(332,942)</u>	<u>3,104,905</u>	<u>3,104,167</u>	<u>738</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers		164,129	164,129	164,129	
Other Salaries for Instruction		58,203	58,203	58,203	
General Supplies	4,950	(415)	4,535	4,535	-
<b>Total Cognitive - Mild</b>	<u>4,950</u>	<u>221,917</u>	<u>226,867</u>	<u>226,867</u>	<u>-</u>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	49,344	(49,344)	-	-	-
<b>Total Cognitive - Moderate</b>	<u>49,344</u>	<u>(49,344)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers		54,552	54,552	54,552	
Other Salaries for Instruction		84,322	84,322	84,322	
General Supplies	4,950	-	4,950	4,950	-
<b>Total Learning and/or Language Disabilities</b>	<u>4,950</u>	<u>138,874</u>	<u>143,824</u>	<u>143,824</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	64,181	(64,181)	-	-	-
<b>Total Behavioral Disabilities</b>	<u>64,181</u>	<u>(64,181)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	51,631	(51,631)	-	-	-
<b>Total Multiple Disabilities</b>	<u>51,631</u>	<u>(51,631)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	544,224	273,358	817,582	817,582	
Other Salaries for Instruction	178,712	(82,930)	95,782	95,782	-
<b>Total Resource Room/Resource Center</b>	<u>722,936</u>	<u>190,428</u>	<u>913,364</u>	<u>913,364</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>897,992</u>	<u>386,063</u>	<u>1,284,055</u>	<u>1,284,055</u>	<u>-</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	414,090	248,760	662,850	662,850	
General Supplies	2,000	-	2,000	1,999	1
<b>Total Bilingual Education - Instruction</b>	<u>416,090</u>	<u>248,760</u>	<u>664,850</u>	<u>664,849</u>	<u>1</u>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries		2,386	2,386	2,386	
Purchased Services (300-500 series)	160	(160)	-	-	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>160</u>	<u>2,226</u>	<u>2,386</u>	<u>2,386</u>	<u>-</u>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Salaries	334,635	(314,302)	20,333	20,333	-
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<u>334,635</u>	<u>(314,302)</u>	<u>20,333</u>	<u>20,333</u>	<u>-</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	7,480	(5,236)	2,244	2,244	
Other Salaries for Instruction	360	96	456	456	-
<b>Total Before/After School Programs - Instruction</b>	<u>7,840</u>	<u>(5,140)</u>	<u>2,700</u>	<u>2,700</u>	<u>-</u>
<b>Before/After School Programs - Support</b>					
Salaries	2,480	(2,480)	-	-	-
<b>Total Before/After School Programs - Support</b>	<u>2,480</u>	<u>(2,480)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>10,320</u>	<u>(7,620)</u>	<u>2,700</u>	<u>2,700</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 62 High School of Government and Public Admin</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	<u></u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>Summer School - Instruction</b>					
Salaries of Teachers	\$ 1,840	\$ (840)	\$ 1,000	\$ 1,000	-
<b>Total Summer School - Instruction</b>	<u>1,840</u>	<u>(840)</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>Total Summer School</b>	<u>1,840</u>	<u>(840)</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	48,662	(48,662)	-	-	-
<b>Total Alternative Education Program - Instruction</b>	<u>48,662</u>	<u>(48,662)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Alternative Education Program</b>	<u>48,662</u>	<u>(48,662)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Supplemental/At-Risk Programs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>5,147,546</u>	<u>(67,317)</u>	<u>5,080,229</u>	<u>5,079,490</u>	<u>\$ 739</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	100,355	(33,078)	67,277	67,277	-
Salaries of Community/School Coordinators	31,993	37,375	69,368	69,368	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>132,348</u>	<u>4,297</u>	<u>136,645</u>	<u>136,645</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	95,892	(16,989)	78,903	78,903	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>95,892</u>	<u>(16,989)</u>	<u>78,903</u>	<u>78,903</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	224,368	94,931	319,299	319,299	-
Salaries of Secretarial and Clerical Assistants	95,902	(78,130)	17,772	17,772	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>320,270</u>	<u>16,801</u>	<u>337,071</u>	<u>337,071</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	48,973	45,142	94,115	94,115	-
Instructional Coaches	81,200	(81,200)	-	-	-
Purchased Prof. Educational Services	-	8,000	8,000	8,000	-
Other Purch Services (400-500)	1,608	(1,608)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>131,781</u>	<u>(29,666)</u>	<u>102,115</u>	<u>102,115</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	-	105,687	105,687	105,687	-
Supplies and Materials	2,600	(1,196)	1,404	1,404	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>2,600</u>	<u>104,491</u>	<u>107,091</u>	<u>107,091</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	576,804	(122,181)	454,623	454,623	-
Salaries of Secretarial and Clerical Assistants	202,276	(76,638)	125,638	125,638	-
Other Purchased Services (400-500 series)	300	(300)	-	-	-
Supplies and Materials	20,000	(9,433)	10,567	10,567	-
Other Objects	5,718	(1,230)	4,488	4,124	364
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>805,098</u>	<u>(209,782)</u>	<u>595,316</u>	<u>594,952</u>	<u>364</u>
<b>Undist. Expend. - Security</b>					
Salaries	135,711	(80,049)	55,662	55,662	-
<b>Total Undist. Expend. - Security</b>	<u>135,711</u>	<u>(80,049)</u>	<u>55,662</u>	<u>55,662</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>135,711</u>	<u>(80,049)</u>	<u>55,662</u>	<u>55,662</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,900	(260)	5,640	5,640	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,900</u>	<u>(260)</u>	<u>5,640</u>	<u>5,640</u>	<u>-</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	80,420	4,545	84,965	84,965	-
Other Retirement Contributions - Regular	4,572	10,544	15,116	15,116	-
Health Benefits	1,517,129	(171,529)	1,345,600	1,345,600	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,602,121</u>	<u>(156,440)</u>	<u>1,445,681</u>	<u>1,445,681</u>	<u>-</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,602,121</u>	<u>(156,440)</u>	<u>1,445,681</u>	<u>1,445,681</u>	<u>-</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>3,231,721</u>	<u>(367,597)</u>	<u>2,864,124</u>	<u>2,863,760</u>	<u>364</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>8,379,267</u>	<u>(434,914)</u>	<u>7,944,353</u>	<u>7,943,250</u>	<u>1,103</u>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 62 High School of Government and Public Admin</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
School-Sponsored Co-Curricular and Extra-Curricular Activity	-	\$ 26,300	\$ 26,300	\$ 26,300	-
<b>Total Equipment</b>	-	26,300	26,300	26,300	-
<b>TOTAL CAPITAL OUTLAY</b>	-	26,300	26,300	26,300	-
 <b>TOTAL SCHOOL BASED EXPENDITURES</b>	 \$ 8,379,267	 (408,614)	 7,970,653	 7,969,550	 \$ 1,103
 <b>Other Financing Sources:</b>					
Operating Transfer In	8,379,267	(408,614)	7,970,653	7,969,550	1,103
<b>Total Other Financing Sources</b>	8,379,267	(408,614)	7,970,653	7,969,550	1,103
 <b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	 -	 -	 -	 -	 -
 <b>Fund Balance, July 1</b>	 -	 -	 -	 -	 -
 <b>Fund Balance, June 30</b>	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 63 High School of Information and Technology</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 9-12 - Salaries of Teachers	\$ 2,666,078	\$ 641,171	\$ 3,307,249	\$ 3,307,249	
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Technical Services	27,693	(46)	27,647	27,647	
Other Purchased Services (400-500 series)	18,275	(11,704)	6,571	6,571	
General Supplies	69,292	20,687	89,979	89,651	\$ 328
Textbooks	12,000	(1,789)	10,211	10,211	
Other Objects	500	200	700	700	
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,793,838</b>	<b>648,519</b>	<b>3,442,357</b>	<b>3,442,029</b>	<b>328</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
General Supplies	1,000	(39)	961	961	
Textbooks	500	(384)	116	116	
<b>Total Cognitive - Mild</b>	<b>1,500</b>	<b>(423)</b>	<b>1,077</b>	<b>1,077</b>	
<b>Cognitive - Moderate:</b>					
Other Salaries for Instruction		52,627	52,627	52,627	
General Supplies	300	-	300	300	
<b>Total Cognitive - Moderate</b>	<b>300</b>	<b>52,627</b>	<b>52,927</b>	<b>52,927</b>	
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	51,223	(51,223)			
Other Salaries for Instruction	173,867	(137,494)	36,373	36,373	
General Supplies	1,000		1,000	994	6
Textbooks	900	(154)	746	746	
<b>Total Learning and/or Language Disabilities</b>	<b>226,990</b>	<b>(188,871)</b>	<b>38,119</b>	<b>38,113</b>	<b>6</b>
<b>Visual Impairments:</b>					
General Supplies	100	-	100	100	
<b>Total Visual Impairments</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>100</b>	
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	153,455	(153,455)			
Other Salaries for Instruction	132,679	(132,679)			
General Supplies	500		500	499	1
Textbooks	1,000	(1,000)			
<b>Total Behavioral Disabilities</b>	<b>287,634</b>	<b>(287,134)</b>	<b>500</b>	<b>499</b>	<b>1</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers		55,702	55,702	55,702	
Other Salaries for Instruction		51,767	51,767	51,767	
General Supplies	1,000	-	1,000	1,000	
<b>Total Multiple Disabilities</b>	<b>1,000</b>	<b>107,469</b>	<b>108,469</b>	<b>108,469</b>	
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	509,758	195,542	705,300	705,300	
Other Salaries for Instruction	31,012	71,295	102,307	102,307	
General Supplies	200	-	200	199	1
<b>Total Resource Room/Resource Center</b>	<b>540,970</b>	<b>266,837</b>	<b>807,807</b>	<b>807,806</b>	<b>1</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,058,494</b>	<b>(49,495)</b>	<b>1,008,999</b>	<b>1,008,991</b>	<b>8</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	505,078	(61,867)	443,211	443,211	
<b>Total Bilingual Education - Instruction</b>	<b>505,078</b>	<b>(61,867)</b>	<b>443,211</b>	<b>443,211</b>	
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	35,677	(6,408)	29,269	29,269	
Purchased Services (300-500 series)	1,360	(59)	1,301	1,301	
Supplies and Materials	6,012	(12)	6,000	6,000	
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>43,049</b>	<b>(6,479)</b>	<b>36,570</b>	<b>36,570</b>	

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 63 High School of Information and Technology</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Salaries	\$ 316,502	\$ 219,792	\$ 536,294	\$ 536,294	
Purchased Services (300-500 series)	100,514	(2,634)	97,880	96,220	\$ 1,660
Supplies and Materials	84,000	(2,116)	81,884	81,884	
Other Objects	14,750	(2,285)	12,465	12,465	
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<u>515,766</u>	<u>212,757</u>	<u>728,523</u>	<u>726,863</u>	<u>1,660</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	29,741	(20,146)	9,595	9,595	
Other Salaries for Instruction	8,045	(3,071)	4,974	4,974	
<b>Total Before/After School Programs - Instruction</b>	<u>37,786</u>	<u>(23,217)</u>	<u>14,569</u>	<u>14,569</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>37,786</u>	<u>(23,217)</u>	<u>14,569</u>	<u>14,569</u>	<u>-</u>
<b>Summer School - Instruction</b>					
Salaries of Teachers	1,700	(1,700)	-	-	
<b>Total Summer School - Instruction</b>	<u>1,700</u>	<u>(1,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Summer School</b>	<u>1,700</u>	<u>(1,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Supplemental/At-Risk Programs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>4,955,711</u>	<u>718,518</u>	<u>5,674,229</u>	<u>5,672,233</u>	<u>1,996</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	147,494	(40,149)	107,345	107,345	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	35,555	(2,815)	32,740	32,740	
Supplies and Materials	2,000	(125)	1,875	1,875	
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>185,049</u>	<u>(43,089)</u>	<u>141,960</u>	<u>141,960</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	56,631	46,176	102,807	102,807	
Supplies and Materials	450	(60)	390	390	
<b>Total Undistributed Expenditures - Health Services</b>	<u>57,081</u>	<u>46,116</u>	<u>103,197</u>	<u>103,197</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	384,915	4,567	389,482	389,482	
Salaries of Secretarial and Clerical Assistants		70,597	70,597	70,597	
Supplies and Materials	6,600	(968)	5,632	5,632	
<b>Total Undist. Expend. - Guidance Services</b>	<u>391,515</u>	<u>74,196</u>	<u>465,711</u>	<u>465,711</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	42,750	21,632	64,382	64,382	
Instructional Coaches		45,490	45,490	45,490	
Purchased Prof. Educational Services	-	8,000	8,000	8,000	
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>42,750</u>	<u>75,122</u>	<u>117,872</u>	<u>117,872</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries					
Purchased Professional and Technical Services	1,360	(445)	915	915	
Supplies and Materials	2,600	(120)	2,480	2,480	
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>3,960</u>	<u>(565)</u>	<u>3,395</u>	<u>3,395</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	384,367	160,461	544,828	544,828	
Salaries of Secretarial and Clerical Assistants	31,815	147,183	178,998	178,998	
Other Purchased Services (400-500 series)	12,000	(5,939)	6,061	6,061	
Supplies and Materials	33,950	(14,713)	19,237	19,237	
Other Objects	3,593	(495)	3,098	2,734	364
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>465,725</u>	<u>286,497</u>	<u>752,222</u>	<u>751,858</u>	<u>364</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries		43,479	43,479	43,479	
General Supplies	500	(500)	-	-	
<b>Total Undist. Expend. - Custodial Services</b>	<u>500</u>	<u>42,979</u>	<u>43,479</u>	<u>43,479</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 63 High School of Information and Technology</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Security</b>					
Salaries	\$ 39,600	\$ 92,808	\$ 132,408	\$ 132,408	
General Supplies	12,680	(311)	12,369	12,369	-
<b>Total Undist. Expend. - Security</b>	<u>52,280</u>	<u>92,497</u>	<u>144,777</u>	<u>144,777</u>	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>52,780</u>	<u>135,476</u>	<u>188,256</u>	<u>188,256</u>	-
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	120,956	(30,158)	90,798	74,281	\$ 16,517
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>120,956</u>	<u>(30,158)</u>	<u>90,798</u>	<u>74,281</u>	<u>16,517</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	48,255	78,693	126,948	126,948	
Other Retirement Contributions - Regular	3,283	13,583	16,866	16,866	
Health Benefits	1,303,890	280,062	1,583,952	1,583,908	44
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,355,428</u>	<u>372,338</u>	<u>1,727,766</u>	<u>1,727,722</u>	<u>44</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,355,428</u>	<u>372,338</u>	<u>1,727,766</u>	<u>1,727,722</u>	<u>44</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>2,675,244</u>	<u>915,933</u>	<u>3,591,177</u>	<u>3,574,252</u>	<u>16,925</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>7,630,955</u>	<u>1,634,451</u>	<u>9,265,406</u>	<u>9,246,485</u>	<u>18,921</u>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 9-12	6,000	(238)	5,762	5,762	-
<b>Total Equipment</b>	<u>6,000</u>	<u>(238)</u>	<u>5,762</u>	<u>5,762</u>	-
<b>TOTAL CAPITAL OUTLAY</b>	<u>6,000</u>	<u>(238)</u>	<u>5,762</u>	<u>5,762</u>	-
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>7,636,955</u>	<u>1,634,213</u>	<u>9,271,168</u>	<u>9,252,247</u>	<u>18,921</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	7,636,955	1,634,213	9,271,168	9,252,247	18,921
<b>Total Other Financing Sources</b>	<u>7,636,955</u>	<u>1,634,213</u>	<u>9,271,168</u>	<u>9,252,247</u>	<u>18,921</u>
<b>Excess (Deficiency) of Other Financing Sources 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>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 9-12 - Salaries of Teachers	\$ 2,913,746	\$ (80,564)	\$ 2,833,182	\$ 2,833,182	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	75,650	(65,584)	10,066	10,066	
Purchased Technical Services	2,793	(2,665)	128	128	
Other Purchased Services (400-500 series)	15,825	(10,100)	5,725		\$ 5,725
General Supplies	54,054	12,011	66,065	57,302	8,763
Textbooks	7,000		7,000	7,000	
Other Objects	500		500		500
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>3,069,568</b>	<b>(146,902)</b>	<b>2,922,666</b>	<b>2,907,678</b>	<b>14,988</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	201,750	(175,330)	26,420		26,420
Other Salaries for Instruction	78,229	(78,229)			
General Supplies	1,500		1,500	1,500	
<b>Total Cognitive - Mild</b>	<b>281,479</b>	<b>(253,559)</b>	<b>27,920</b>	<b>1,500</b>	<b>26,420</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	48,662	5,557	54,219	54,219	
Other Salaries for Instruction		50,203	50,203	35,152	15,051
General Supplies	5,400		5,400	5,392	8
<b>Total Learning and/or Language Disabilities</b>	<b>54,062</b>	<b>55,760</b>	<b>109,822</b>	<b>94,763</b>	<b>15,059</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers		149,634	149,634	132,659	16,975
Other Salaries for Instruction		77,556	77,556	77,556	
General Supplies	4,200		4,200	3,749	451
<b>Total Behavioral Disabilities</b>	<b>4,200</b>	<b>227,190</b>	<b>231,390</b>	<b>213,964</b>	<b>17,426</b>
<b>Multiple Disabilities:</b>					
Other Salaries for Instruction		53,194	53,194	53,194	
General Supplies	1,500		1,500	1,363	137
<b>Total Multiple Disabilities</b>	<b>1,500</b>	<b>53,194</b>	<b>54,694</b>	<b>54,557</b>	<b>137</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	814,134	(282,236)	531,898	531,898	
Other Salaries for Instruction	126,357	(44,996)	81,361	81,361	
<b>Total Resource Room/Resource Center</b>	<b>940,491</b>	<b>(327,232)</b>	<b>613,259</b>	<b>613,259</b>	
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,281,732</b>	<b>(244,647)</b>	<b>1,037,085</b>	<b>978,043</b>	<b>59,042</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	655,943	(139,629)	516,314	516,314	
General Supplies	4,000		4,000	3,990	10
<b>Total Bilingual Education - Instruction</b>	<b>659,943</b>	<b>(139,629)</b>	<b>520,314</b>	<b>520,304</b>	<b>10</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	2,386	2	2,388	2,388	
Purchased Services (300-500 series)	250		250		250
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>2,636</b>	<b>2</b>	<b>2,638</b>	<b>2,388</b>	<b>250</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	7,480		7,480		7,480
Other Salaries for Instruction	360		360		360
<b>Total Before/After School Programs - Instruction</b>	<b>7,840</b>		<b>7,840</b>		<b>7,840</b>
<b>Before/After School Programs - Support</b>					
Salaries	2,480		2,480		2,480
<b>Total Before/After School Programs - Support</b>	<b>2,480</b>		<b>2,480</b>		<b>2,480</b>
<b>Total Before/After School Programs</b>	<b>10,320</b>		<b>10,320</b>		<b>10,320</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	340		340		340
<b>Total Summer School - Instruction</b>	<b>340</b>		<b>340</b>		<b>340</b>
<b>Total Summer School</b>	<b>340</b>		<b>340</b>		<b>340</b>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>5,024,539</b>	<b>(531,176)</b>	<b>4,493,363</b>	<b>4,408,413</b>	<b>84,950</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	\$ 58,451	\$ 70,407	\$ 128,858	\$ 128,858	
Salaries of Community/School Coordinators	79,164	38,363	117,527	117,527	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>137,615</u>	<u>108,770</u>	<u>246,385</u>	<u>246,385</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	95,222	(38,249)	56,973	56,973	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>95,222</u>	<u>(38,249)</u>	<u>56,973</u>	<u>56,973</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	508,134	(229,643)	278,491	262,641	\$ 15,850
Salaries of Secretarial and Clerical Assistants	43,104	(32,364)	10,740	9,666	1,074
Supplies and Materials	3,000	-	3,000	2,818	182
<b>Total Undist. Expend. - Guidance Services</b>	<u>554,238</u>	<u>(262,007)</u>	<u>292,231</u>	<u>275,125</u>	<u>17,106</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	51,218	-	51,218	41,419	9,799
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>51,218</u>	<u>-</u>	<u>51,218</u>	<u>41,419</u>	<u>9,799</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	100,858	(80,205)	20,653	-	20,653
Other Purchased Services (400-500 series)	500	-	500	-	500
Supplies and Materials	2,400	-	2,400	2,180	220
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>103,758</u>	<u>(80,205)</u>	<u>23,553</u>	<u>2,180</u>	<u>21,373</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	481,829	(99,526)	382,303	371,903	10,400
Salaries of Secretarial and Clerical Assistants	98,552	(20,958)	77,594	64,025	13,569
Supplies and Materials	20,764	-	20,764	16,021	4,743
Other Objects	4,225	(325)	3,900	2,247	1,653
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>605,370</u>	<u>(120,809)</u>	<u>484,561</u>	<u>454,196</u>	<u>30,365</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	43,223	43,223	43,223	-
<b>Total Undist. Expend. - Custodial Services</b>	<u>-</u>	<u>43,223</u>	<u>43,223</u>	<u>43,223</u>	<u>-</u>
<b>Undist. Expend. - Security</b>					
Salaries	51,187	(12,730)	38,457	38,457	-
<b>Total Undist. Expend. - Security</b>	<u>51,187</u>	<u>(12,730)</u>	<u>38,457</u>	<u>38,457</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>51,187</u>	<u>30,493</u>	<u>81,680</u>	<u>81,680</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,900	6,000	9,900	3,263	6,637
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>3,900</u>	<u>6,000</u>	<u>9,900</u>	<u>3,263</u>	<u>6,637</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	52,302	28,204	80,406	80,406	-
Other Retirement Contributions - Regular	5,584	7,812	13,396	13,396	-
Health Benefits	1,283,563	892	1,284,455	1,284,333	122
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,341,349</u>	<u>36,908</u>	<u>1,378,257</u>	<u>1,378,135</u>	<u>122</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,341,349</u>	<u>36,908</u>	<u>1,378,257</u>	<u>1,378,135</u>	<u>122</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>2,943,857</u>	<u>(319,099)</u>	<u>2,624,758</u>	<u>2,539,356</u>	<u>85,402</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>7,968,396</u>	<u>(850,275)</u>	<u>7,118,121</u>	<u>6,947,769</u>	<u>170,352</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>7,968,396</u>	<u>(850,275)</u>	<u>7,118,121</u>	<u>6,947,769</u>	<u>170,352</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	7,968,396	(850,275)	7,118,121	6,947,769	170,352
<b>Total Other Financing Sources</b>	<u>7,968,396</u>	<u>(850,275)</u>	<u>7,118,121</u>	<u>6,947,769</u>	<u>170,352</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 65 YES Academy and 69 Destiny</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Moderate:</b>					
Other Salaries for Instruction		\$ 43,867	\$ 43,867	\$ 43,867	
Textbooks	\$ 300	(300)	-	-	
<b>Total Cognitive - Moderate</b>	<b>300</b>	<b>43,567</b>	<b>43,867</b>	<b>43,867</b>	<b>-</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	42,959	(42,959)	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>42,959</b>	<b>(42,959)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Behavioral Disabilities:</b>					
General Supplies	300	(300)			
Textbooks	300	-	300	297	\$ 3
<b>Total Behavioral Disabilities</b>	<b>600</b>	<b>(300)</b>	<b>300</b>	<b>297</b>	<b>3</b>
<b>Multiple Disabilities:</b>					
Other Salaries for Instruction	29,761	721	30,482	30,482	-
<b>Total Multiple Disabilities</b>	<b>29,761</b>	<b>721</b>	<b>30,482</b>	<b>30,482</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	318,751	(33,340)	285,411	283,480	1,931
Other Salaries for Instruction	40,618	(5,183)	35,435	35,435	
Textbooks	300	-	300	-	300
<b>Total Resource Room/Resource Center</b>	<b>359,669</b>	<b>(38,523)</b>	<b>321,146</b>	<b>318,915</b>	<b>2,231</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>433,289</b>	<b>(37,494)</b>	<b>395,795</b>	<b>393,561</b>	<b>2,234</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	48,662	3,245	51,907	51,907	-
<b>Total Bilingual Education - Instruction</b>	<b>48,662</b>	<b>3,245</b>	<b>51,907</b>	<b>51,907</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,094		3,094	1,105	1,989
Other Salaries for Instruction	2,184	-	2,184	1,650	534
<b>Total Before/After School Programs - Instruction</b>	<b>5,278</b>	<b>-</b>	<b>5,278</b>	<b>2,755</b>	<b>2,523</b>
<b>Total Before/After School Programs</b>	<b>5,278</b>	<b>-</b>	<b>5,278</b>	<b>2,755</b>	<b>2,523</b>
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	1,349,876	154,887	1,504,763	1,504,763	
Other Salaries for Instruction	93,100	21,771	114,871	114,871	
Purchased Professional & Technical Services	2,950	(2,000)	950		950
Other Purchased Services (400-500 series)	2,500	(1,150)	1,350		1,350
General Supplies	11,544	(741)	10,803	10,286	517
Textbooks	3,786	(214)	3,572	1,936	1,636
Other Objects	2,200	1,800	4,000	2,022	1,978
<b>Total Alternative Education Program - Instruction</b>	<b>1,465,956</b>	<b>174,353</b>	<b>1,640,309</b>	<b>1,633,878</b>	<b>6,431</b>
<b>Alternative Education Program - Support</b>					
Salaries	533,026	18,920	551,946	543,133	8,813
Purchased Professional and Technical Services	2,750	(200)	2,550		2,550
Purchased Services (400-500 series)	1,600	(300)	1,300	150	1,150
Supplies and Materials	7,620	(1,433)	6,187	3,004	3,183
<b>Total Alternative Education Program - Support</b>	<b>544,996</b>	<b>16,987</b>	<b>561,983</b>	<b>546,287</b>	<b>15,696</b>
<b>Total Alternative Education Program</b>	<b>2,010,952</b>	<b>191,340</b>	<b>2,202,292</b>	<b>2,180,165</b>	<b>22,127</b>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>2,498,181</b>	<b>157,091</b>	<b>2,655,272</b>	<b>2,628,388</b>	<b>26,884</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	1,640	(1,640)			
Salaries of Community/School Coordinators	-	4,346	4,346	4,346	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>1,640</b>	<b>2,706</b>	<b>4,346</b>	<b>4,346</b>	<b>-</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	-	23,251	23,251	21,859	1,392
<b>Total Undist. Expend. - Guidance Services</b>	<b>-</b>	<b>23,251</b>	<b>23,251</b>	<b>21,859</b>	<b>1,392</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Instructional Coaches	59,080	538	59,618	59,618	-

**PATERSON PUBLIC SCHOOLS  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 65 YES Academy and 69 Destiny</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	59,080	538	59,618	59,618	-
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Secretarial and Clerical Assistants	\$ 55,723	\$ 3,594	\$ 59,317	\$ 59,317	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	55,723	3,594	59,317	59,317	-
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	33,113	33,113	33,113	-
<b>Total Undist. Expend. - Custodial Services</b>	-	33,113	33,113	33,113	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	-	33,113	33,113	33,113	-
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,750	950	4,700	2,475	\$ 2,225
<b>Total Undist. Expend. - Student Transportation Serv.</b>	3,750	950	4,700	2,475	2,225
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	40,431	14,423	54,854	54,854	
Other Retirement Contributions - Regular		1,399	1,399	1,399	
Health Benefits	496,364	78,332	574,696	574,693	3
<b>TOTAL UNALLOCATED BENEFITS</b>	536,795	94,154	630,949	630,946	3
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	536,795	94,154	630,949	630,946	3
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	656,988	158,306	815,294	811,674	3,620
<b>TOTAL CURRENT EXPENDITURES</b>	3,155,169	315,397	3,470,566	3,440,062	30,504
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	3,155,169	315,397	3,470,566	3,440,062	30,504
<b>Other Financing Sources:</b>					
Operating Transfer In	3,155,169	315,397	3,470,566	3,440,062	30,504
<b>Total Other Financing Sources</b>	3,155,169	315,397	3,470,566	3,440,062	30,504
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 316 New Roberto Clemente</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 172,851	(164,117)	\$ 8,734	\$ 8,734	
Grades 1-5 - Salaries of Teachers	1,266,793	(1,000,883)	265,910	265,910	
Grades 6-8 - Salaries of Teachers	904,298	972,543	1,876,841	1,876,841	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	117,664	(113,664)	4,000	4,000	
Purchased Professional-Educational Services		40,000	40,000	40,000	
General Supplies	84,839	26,427	111,266	106,217	\$ 5,049
Textbooks	24,000	(20,000)	4,000	3,054	946
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,570,445</u>	<u>(259,694)</u>	<u>2,310,751</u>	<u>2,304,756</u>	<u>5,995</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	53,672	85,970	139,642	139,642	
Other Salaries for Instruction	82,765		82,765	52,838	-29,927
Textbooks	250		250	250	250
<b>Total Learning and/or Language Disabilities</b>	<u>136,687</u>	<u>85,970</u>	<u>222,657</u>	<u>192,480</u>	<u>30,177</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	53,162	(47,685)	5,477	5,477	
Other Salaries for Instruction	31,937		31,937	31,791	146
General Supplies	500		500	500	
Textbooks	200		200	200	
<b>Total Behavioral Disabilities</b>	<u>85,799</u>	<u>(47,685)</u>	<u>38,114</u>	<u>37,968</u>	<u>146</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	886,701	(330,961)	555,740	555,740	
General Supplies	500		500	500	
Textbooks	250		250	250	
<b>Total Resource Room/Resource Center</b>	<u>887,451</u>	<u>(330,961)</u>	<u>556,490</u>	<u>556,490</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>1,109,937</u>	<u>(292,676)</u>	<u>817,261</u>	<u>786,938</u>	<u>30,323</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	628,010	243,050	871,060	870,019	1,041
General Supplies	2,000	19,040	21,040	19,717	1,323
Textbooks	300		300	270	30
<b>Total Bilingual Education - Instruction</b>	<u>630,310</u>	<u>262,090</u>	<u>892,400</u>	<u>890,006</u>	<u>2,394</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	25,054		25,054	15,113	9,941
<b>Total Before/After School Programs - Instruction</b>	<u>25,054</u>	<u>-</u>	<u>25,054</u>	<u>15,113</u>	<u>9,941</u>
<b>Total Before/After School Programs</b>	<u>25,054</u>	<u>-</u>	<u>25,054</u>	<u>15,113</u>	<u>9,941</u>
<b>Total Other Supplemental/At-Risk Programs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>4,335,746</u>	<u>(290,280)</u>	<u>4,045,466</u>	<u>3,996,813</u>	<u>48,653</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(612)	7,588	7,588	
Salaries of Community/School Coordinators	12,022	(8,200)	3,822		3,822
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>20,222</u>	<u>(8,812)</u>	<u>11,410</u>	<u>7,588</u>	<u>3,822</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	91,822	6,590	98,412	98,412	
<b>Total Undistributed Expenditures - Health Services</b>	<u>91,822</u>	<u>6,590</u>	<u>98,412</u>	<u>98,412</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	101,658	54,086	155,744	155,744	
Supplies and Materials	300		300		300
<b>Total Undist. Expend. - Guidance Services</b>	<u>101,958</u>	<u>54,086</u>	<u>156,044</u>	<u>155,744</u>	<u>300</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 316 New Roberto Clemente</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Salaries	\$ 19,040	\$ (19,040)			
Purchased Prof- Educational Services	16,000	-	\$ 16,000	\$ 12,000	\$ 4,000
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>35,040</u>	<u>(19,040)</u>	<u>16,000</u>	<u>12,000</u>	<u>4,000</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	99,692	6,463	106,155	106,155	
Supplies and Materials	3,000	-	3,000	-	3,000
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>102,692</u>	<u>6,463</u>	<u>109,155</u>	<u>106,155</u>	<u>3,000</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	318,145	(44,547)	273,598	259,339	14,259
Salaries of Secretarial and Clerical Assistants	80,143	4,445	84,588	84,588	
Other Purchased Services (400-500 series)	2,000	-	2,000	-	2,000
Supplies and Materials	1,500	-	1,500	1,474	26
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>401,788</u>	<u>(40,102)</u>	<u>361,686</u>	<u>345,401</u>	<u>16,285</u>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	500	-	500	499	1
<b>Total Undist. Expend. - Custodial Services</b>	<u>500</u>	<u>-</u>	<u>500</u>	<u>499</u>	<u>1</u>
<b>Undist. Expend. - Security</b>					
Salaries	52,612	3,345	55,957	55,907	50
General Supplies	864	-	864	863	1
<b>Total Undist. Expend. - Security</b>	<u>53,476</u>	<u>3,345</u>	<u>56,821</u>	<u>56,770</u>	<u>51</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>53,976</u>	<u>3,345</u>	<u>57,321</u>	<u>57,269</u>	<u>52</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	4,842	158
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>4,842</u>	<u>158</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	42,898	5,842	48,740	48,740	
Other Retirement Contributions - Regular	13,149	8,781	21,930	21,930	
Health Benefits	1,153,992	(164,395)	989,597	989,533	64
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,210,039</u>	<u>(149,772)</u>	<u>1,060,267</u>	<u>1,060,203</u>	<u>64</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,210,039</u>	<u>(149,772)</u>	<u>1,060,267</u>	<u>1,060,203</u>	<u>64</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>2,022,537</u>	<u>(147,242)</u>	<u>1,875,295</u>	<u>1,847,614</u>	<u>27,681</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>6,358,283</u>	<u>(437,522)</u>	<u>5,920,761</u>	<u>5,844,427</u>	<u>76,334</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>6,358,283</u>	<u>(437,522)</u>	<u>5,920,761</u>	<u>5,844,427</u>	<u>76,334</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	6,358,283	(437,522)	5,920,761	5,844,427	76,334
<b>Total Other Financing Sources</b>	<u>6,358,283</u>	<u>(437,522)</u>	<u>5,920,761</u>	<u>5,844,427</u>	<u>76,334</u>
<b>Excess (Deficiency) of Other Financing Sources 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>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

School: No. 75 NSW	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 56,733	\$ 3,436	\$ 60,169	\$ 60,169	
Grades 1-5 - Salaries of Teachers	658,894	50,776	709,670	674,292	\$ 35,378
Grades 6-8 - Salaries of Teachers	519,824	(40,835)	478,989	478,989	
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	72,976		72,976	50,218	22,758
General Supplies	30,800	2,500	33,300	30,796	2,504
Textbooks	2,500	-	2,500	2,500	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,341,727</b>	<b>15,877</b>	<b>1,357,604</b>	<b>1,296,964</b>	<b>60,640</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	52,641	-	52,641	25,854	26,787
<b>Total Cognitive - Mild</b>	<b>52,641</b>	<b>-</b>	<b>52,641</b>	<b>25,854</b>	<b>26,787</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	203,132	12,924	216,056	216,056	
Other Salaries for Instruction	145,868		145,868	143,331	2,537
General Supplies	4,100	(600)	3,500	3,015	485
Textbooks	-	1,000	1,000	1,000	-
<b>Total Cognitive - Moderate</b>	<b>353,100</b>	<b>13,324</b>	<b>366,424</b>	<b>363,402</b>	<b>3,022</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	59,323	12,129	71,452	71,452	
Other Salaries for Instruction	45,318	3,072	48,390	48,390	
General Supplies	2,500		2,500	2,256	244
Textbooks	1,500	-	1,500	1,003	497
<b>Total Learning and/or Language Disabilities</b>	<b>108,641</b>	<b>15,201</b>	<b>123,842</b>	<b>123,101</b>	<b>741</b>
<b>Auditory Impairments:</b>					
Salaries of Teachers	153,545		153,545	108,099	45,446
Other Salaries for Instruction	90,636	(85,328)	5,308		5,308
General Supplies	1,000		1,000	1,000	
Textbooks	400	-	400	400	-
<b>Total Auditory Impairments</b>	<b>245,581</b>	<b>(85,328)</b>	<b>160,253</b>	<b>109,499</b>	<b>50,754</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	107,125	49,062	156,187	147,352	8,835
Other Salaries for Instruction	43,421	3,042	46,463	46,463	
General Supplies	3,500	160	3,660	2,874	786
Textbooks	2,500	(2,500)	-	-	-
<b>Total Multiple Disabilities</b>	<b>156,546</b>	<b>49,764</b>	<b>206,310</b>	<b>196,689</b>	<b>9,621</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	161,015	3,642	164,657	164,657	
General Supplies	1,500		1,500	1,386	114
Textbooks	1,250	-	1,250	1,143	107
<b>Total Resource Room/Resource Center</b>	<b>163,765</b>	<b>3,642</b>	<b>167,407</b>	<b>167,186</b>	<b>221</b>
<b>Autism:</b>					
Other Salaries for Instruction	31,678	1,490	33,168	33,167	1
<b>Total Autism</b>	<b>31,678</b>	<b>1,490</b>	<b>33,168</b>	<b>33,167</b>	<b>1</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,111,952</b>	<b>(1,907)</b>	<b>1,110,045</b>	<b>1,018,898</b>	<b>91,147</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	55,000	-	55,000	-	55,000
<b>Total Bilingual Education - Instruction</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	29,155		29,155	17,223	11,932
Other Salaries for Instruction	16,380	-	16,380	8,576	7,804
<b>Total Before/After School Programs - Instruction</b>	<b>45,535</b>	<b>-</b>	<b>45,535</b>	<b>25,799</b>	<b>19,736</b>
<b>Total Before/After School Programs</b>	<b>45,535</b>	<b>-</b>	<b>45,535</b>	<b>25,799</b>	<b>19,736</b>
<b>Total Other Supplemental/At-Risk Programs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,554,214</b>	<b>13,970</b>	<b>2,568,184</b>	<b>2,341,661</b>	<b>226,523</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 75 NSW</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 8,200	-	\$ 8,200	\$ 545	\$ 7,655
Total Undistributed Expend. - Attend. & Social Work	8,200	-	8,200	545	7,655
Undistributed Expenditures - Health Services					
Salaries	95,622	\$ 6,138	101,760	101,760	
Supplies and Materials	250	-	250	247	3
Total Undistributed Expenditures - Health Services	95,872	6,138	102,010	102,007	3
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	50,046	-	50,046	36,814	13,232
Supplies and Materials	150	-	150	150	-
Total Undist. Expend. - Guidance Services	50,196	-	50,196	36,964	13,232
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	150	-	150	150	-
Total Undist. Expend. - Improvement of Inst. Serv.	150	-	150	150	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000	-	55,000	37,914	17,086
Supplies and Materials	1,500	200	1,700	700	1,000
Total Undist. Expend. - Edu. Media Serv./Sch. Library	56,500	200	56,700	38,614	18,086
Undist. Expend. - Support Serv. - School Adm.					
Salaries of Principals/Assistant Principals/Program Directors	167,175	-	167,175	141,356	25,819
Salaries of Secretarial and Clerical Assistants	50,251	19,259	69,510	59,540	9,970
Other Purchased Services (400-500 series)	200	-	200	-	200
Supplies and Materials	3,000	-	3,000	1,517	1,483
Other Objects	1,500	-	1,500	1,488	12
Total Undist. Expend. - Support Serv. - School Adm.	222,126	19,259	241,385	203,901	37,484
Undist. Expend. - Custodial Services					
Salaries	-	42,924	42,924	42,924	-
General Supplies	500	-	500	-	500
Total Undist. Expend. - Custodial Services	500	42,924	43,424	42,924	500
Undist. Expend. - Security					
Salaries	34,737	2,128	36,865	36,865	-
General Supplies	1,500	-	1,500	870	630
Total Undist. Expend. - Security	36,237	2,128	38,365	37,735	630
Total Undist. Expend. - Oper. & Maint. Of Plant	36,737	45,052	81,789	80,659	1,130
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bot Home & Sch)-Vend	2,000	-	2,000	1,620	380
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,620	380
UNALLOCATED BENEFITS					
Social Security Contributions	43,268	7,765	51,033	51,033	-
Other Retirement Contributions - Regular	3,258	2,723	5,981	5,981	-
Health Benefits	747,756	(91,235)	656,521	656,520	1
TOTAL UNALLOCATED BENEFITS	794,282	(80,747)	713,535	713,534	1
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	794,282	(80,747)	713,535	713,534	1
TOTAL UNDISTRIBUTED EXPENDITURES	1,266,063	(10,098)	1,255,965	1,177,994	77,971
TOTAL CURRENT EXPENDITURES	3,820,277	3,872	3,824,149	3,519,655	304,494
TOTAL SCHOOL BASED EXPENDITURES	3,820,277	3,872	3,824,149	3,519,655	304,494
Other Financing Sources:					
Operating Transfer In	3,820,277	3,872	3,824,149	3,519,655	304,494
Total Other Financing Sources	3,820,277	3,872	3,824,149	3,519,655	304,494
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 304 STEM</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 9-12 - Salaries of Teachers	\$ 3,221,078	\$ (188,302)	\$ 3,032,776	\$ 3,032,776	
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Professional-Educational Services	56,750	(50,803)	5,947	4,197	\$ 1,750
Other Purchased Services (400-500 series)	3,750	(3,750)			
General Supplies	50,810	(4,524)	46,286	46,286	
Textbooks	25,000	(1,132)	23,868	23,868	
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>3,357,388</u>	<u>(248,511)</u>	<u>3,108,877</u>	<u>3,107,127</u>	<u>1,750</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
General Supplies	600	(600)			
Textbooks	600	-	600	600	-
<b>Total Cognitive - Mild</b>	<u>1,200</u>	<u>(600)</u>	<u>600</u>	<u>600</u>	<u>-</u>
<b>Cognitive - Moderate:</b>					
General Supplies	300	(300)			
Textbooks	-	150	150	150	-
<b>Total Cognitive - Moderate</b>	<u>300</u>	<u>(150)</u>	<u>150</u>	<u>150</u>	<u>-</u>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	56,223	3,395	59,618	59,618	
Other Salaries for Instruction	30,325	(534)	29,791	29,791	-
<b>Total Learning and/or Language Disabilities</b>	<u>86,548</u>	<u>2,861</u>	<u>89,409</u>	<u>89,409</u>	<u>-</u>
<b>Multiple Disabilities:</b>					
General Supplies	6,000	(2,282)	3,718	3,718	
Textbooks	6,000	-	6,000	5,999	1
<b>Total Multiple Disabilities</b>	<u>12,000</u>	<u>(2,282)</u>	<u>9,718</u>	<u>9,717</u>	<u>1</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	200,686	(32,957)	167,729	167,729	
General Supplies	4,200	(201)	3,999	3,999	
Textbooks	4,200	(71)	4,129	4,129	-
<b>Total Resource Room/Resource Center</b>	<u>209,086</u>	<u>(33,229)</u>	<u>175,857</u>	<u>175,857</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>309,134</u>	<u>(33,400)</u>	<u>275,734</u>	<u>275,733</u>	<u>1</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	323,878	(8,291)	315,587	315,587	
Textbooks	-	2,279	2,279	2,279	-
<b>Total Bilingual Education - Instruction</b>	<u>323,878</u>	<u>(6,012)</u>	<u>317,866</u>	<u>317,866</u>	<u>-</u>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	27,885	2,530	30,415	30,415	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>27,885</u>	<u>2,530</u>	<u>30,415</u>	<u>30,415</u>	<u>-</u>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Salaries	354,002	19,614	373,616	373,616	
Purchased Services (300-500 series)	84,100	(899)	83,201	82,301	900
Supplies and Materials	85,000	(282)	84,718	80,983	3,735
Other Objects	14,200	(2,136)	12,064	12,064	-
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<u>537,302</u>	<u>16,297</u>	<u>553,599</u>	<u>548,964</u>	<u>4,635</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	15,147	(11,182)	3,965	3,965	-
<b>Total Before/After School Programs - Instruction</b>	<u>15,147</u>	<u>(11,182)</u>	<u>3,965</u>	<u>3,965</u>	<u>-</u>
<b>Before/After School Programs - Support</b>					
Salaries	4,000	(4,000)	-	-	-
<b>Total Before/After School Programs - Support</b>	<u>4,000</u>	<u>(4,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Before/After School Programs</b>	<u>19,147</u>	<u>(15,182)</u>	<u>3,965</u>	<u>3,965</u>	<u>-</u>
<b>Total Other Supplemental/At-Risk Programs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>4,574,734</u>	<u>(284,278)</u>	<u>4,290,456</u>	<u>4,284,070</u>	<u>6,386</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	64,701	16,061	80,762	80,762	
Supplies and Materials	500	(500)	-	-	

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 304 STEM</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Total Undistributed Expend. - Attend. & Social Work	65,201	15,561	80,762	80,762	-
Undistributed Expenditures - Health Services					
Salaries	\$ 48,301	\$ 3,108	\$ 51,409	\$ 51,409	
Supplies and Materials	500	(500)	-	-	-
Total Undistributed Expenditures - Health Services	48,801	2,608	51,409	51,409	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	261,933	18,945	280,878	280,878	
Salaries of Secretarial and Clerical Assistants	97,852	(11,883)	85,969	85,969	
Supplies and Materials	1,500	(73)	1,427	1,427	-
Total Undist. Expend. - Guidance Services	361,285	6,989	368,274	368,274	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	51,592	59,744	111,336	111,336	-
Total Undist. Expend. - Improvement of Inst. Serv.	51,592	59,744	111,336	111,336	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Purchased Professional and Technical Services	1,863	(1,863)	-	-	-
Supplies and Materials	1,500	-	1,500	1,500	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,363	(1,863)	1,500	1,500	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	497,550	(38,822)	458,728	458,728	
Salaries of Secretarial and Clerical Assistants	155,425	(5,828)	149,597	149,597	
Other Purchased Services (400-500 series)	2,000	(1,478)	522	522	
Supplies and Materials	36,530	(5,036)	31,494	31,494	
Other Objects	1,000	(297)	703	703	-
Total Undist. Expend. - Support Serv. - School Admin.	692,505	(51,461)	641,044	641,044	-
Undist. Expend. - Custodial Services					
Salaries	-	44,053	44,053	44,053	-
Total Undist. Expend. - Custodial Services	-	44,053	44,053	44,053	-
Undist. Expend. - Security					
Salaries	103,874	33,953	137,827	137,827	
General Supplies	1,500	(39)	1,461	1,461	-
Total Undist. Expend. - Security	105,374	33,914	139,288	139,288	-
Total Undist. Expend. - Oper. & Maint. Of Plant	105,374	77,967	183,341	183,341	-
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	116,450	(37,493)	78,957	78,773	\$ 184
Total Undist. Expend. - Student Transportation Serv.	116,450	(37,493)	78,957	78,773	184
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	41,412	60,162	101,574	101,574	
Other Retirement Contributions - Regular	-	13,284	13,284	13,284	
Health Benefits	1,008,686	(39,918)	968,768	968,584	184
<b>TOTAL UNALLOCATED BENEFITS</b>	1,050,098	33,528	1,083,626	1,083,442	184
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	1,050,098	33,528	1,083,626	1,083,442	184
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	2,494,669	105,580	2,600,249	2,599,881	368
<b>TOTAL CURRENT EXPENDITURES</b>	7,069,403	(178,698)	6,890,705	6,883,951	6,754
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	7,069,403	(178,698)	6,890,705	6,883,951	6,754
<b>Other Financing Sources:</b>					
Operating Transfer In	7,069,403	(178,698)	6,890,705	6,883,951	6,754
<b>Total Other Financing Sources</b>	7,069,403	(178,698)	6,890,705	6,883,951	6,754
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1</b>	-	-	-	-	-
<b>Fund Balance, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 305 SET</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 9-12 - Salaries of Teachers	\$ 2,671,497	\$ (24,591)	\$ 2,646,906	\$ 2,646,906	
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Professional-Educational Services	250		250		\$ 250
Purchased Technical Services	3,000		3,000		3,000
Other Purchased Services (400-500 series)	2,250		2,250		2,250
General Supplies	21,635	39,468	61,103	54,359	6,744
Textbooks	26,250	(4,000)	22,250	2,844	19,406
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,724,882</b>	<b>10,877</b>	<b>2,735,759</b>	<b>2,704,109</b>	<b>31,650</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	91,122		91,122	66,832	24,290
Other Salaries for Instruction	51,204	1,585	52,789	52,789	
General Supplies	900	4,000	4,900	4,665	235
Textbooks	900	-	900	900	-
<b>Total Cognitive - Mild</b>	<b>144,126</b>	<b>5,585</b>	<b>149,711</b>	<b>125,186</b>	<b>24,525</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	52,841	4,011	56,852	56,852	
Other Salaries for Instruction	180,905	-	180,905	160,125	20,780
<b>Total Learning and/or Language Disabilities</b>	<b>233,746</b>	<b>4,011</b>	<b>237,757</b>	<b>216,977</b>	<b>20,780</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	89,266	(89,266)			
Other Salaries for Instruction	-	83,570	83,570	83,570	-
<b>Total Behavioral Disabilities</b>	<b>89,266</b>	<b>(5,696)</b>	<b>83,570</b>	<b>83,570</b>	<b>-</b>
<b>Multiple Disabilities:</b>					
General Supplies	9,150		9,150	9,150	
Textbooks	9,150	-	9,150	9,150	-
<b>Total Multiple Disabilities</b>	<b>18,300</b>	<b>-</b>	<b>18,300</b>	<b>18,300</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	494,153	(115,342)	378,811	378,811	
General Supplies	7,050		7,050	7,030	20
Textbooks	7,050	-	7,050	7,050	-
<b>Total Resource Room/Resource Center</b>	<b>508,253</b>	<b>(115,342)</b>	<b>392,911</b>	<b>392,891</b>	<b>20</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>993,691</b>	<b>(111,442)</b>	<b>882,249</b>	<b>836,924</b>	<b>45,325</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	276,816	(95,158)	181,658	181,658	-
<b>Total Bilingual Education - Instruction</b>	<b>276,816</b>	<b>(95,158)</b>	<b>181,658</b>	<b>181,658</b>	<b>-</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Other Objects	365	-	365	-	365
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>365</b>	<b>-</b>	<b>365</b>	<b>-</b>	<b>365</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Salaries	55,000	(52,047)	2,953	2,953	-
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>55,000</b>	<b>(52,047)</b>	<b>2,953</b>	<b>2,953</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	12,325	-	12,325	170	12,155
<b>Total Before/After School Programs - Instruction</b>	<b>12,325</b>	<b>-</b>	<b>12,325</b>	<b>170</b>	<b>12,155</b>
<b>Before/After School Programs - Support</b>					
Salaries	4,000	-	4,000	-	4,000
<b>Total Before/After School Programs - Support</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>
<b>Total Before/After School Programs</b>	<b>16,325</b>	<b>-</b>	<b>16,325</b>	<b>170</b>	<b>16,155</b>
<b>Total Other Supplemental/At-Risk Programs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>4,067,079</b>	<b>(247,770)</b>	<b>3,819,309</b>	<b>3,725,814</b>	<b>93,495</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 305 SET</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	\$ 50,251	\$ 2,868	\$ 53,119	\$ 40,636	\$ 12,483
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	42,171	62	42,233	42,233	
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>92,422</b>	<b>2,930</b>	<b>95,352</b>	<b>82,869</b>	<b>12,483</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	95,192	-	95,192	67,101	28,091
<b>Total Undistributed Expenditures - Health Services</b>	<b>95,192</b>	<b>-</b>	<b>95,192</b>	<b>67,101</b>	<b>28,091</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	233,090	(14,850)	218,240	217,687	553
Supplies and Materials	1,200	-	1,200	863	337
<b>Total Undist. Expend. - Guidance Services</b>	<b>234,290</b>	<b>(14,850)</b>	<b>219,440</b>	<b>218,550</b>	<b>890</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	194,007	5,966	199,973	199,973	
Salaries of Other Professional Staff	117,720	(112,179)	5,541		5,541
Other Purch Services (400-500)		1,947	1,947	1,500	447
Other Objects	9,693	(1,947)	7,746	-	7,746
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>321,420</b>	<b>(106,213)</b>	<b>215,207</b>	<b>201,473</b>	<b>13,734</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	149,784	10,835	160,619	160,619	
Purchased Professional and Technical Services	1,863		1,863	50	1,813
Supplies and Materials	1,500	-	1,500	1,500	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>153,147</b>	<b>10,835</b>	<b>163,982</b>	<b>162,169</b>	<b>1,813</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	356,978	(104,677)	252,301	252,301	
Salaries of Secretarial and Clerical Assistants	95,902	13	95,915	95,915	
Other Purchased Services (400-500 series)	5,500		5,500	174	5,326
Supplies and Materials	17,500		17,500	10,443	7,057
Other Objects	1,000	-	1,000	703	297
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>476,880</b>	<b>(104,664)</b>	<b>372,216</b>	<b>359,536</b>	<b>12,680</b>
<b>Undist. Expend. - Security</b>					
General Supplies	1,500	-	1,500	-	1,500
<b>Total Undist. Expend. - Security</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	-	3,000	626	2,374
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>626</b>	<b>2,374</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	38,992	23,086	62,078	62,078	
Other Retirement Contributions - Regular		12,503	12,503	12,503	
Health Benefits	1,236,152	(103,343)	1,132,809	1,132,730	79
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,275,144</b>	<b>(67,754)</b>	<b>1,207,390</b>	<b>1,207,311</b>	<b>79</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,275,144</b>	<b>(67,754)</b>	<b>1,207,390</b>	<b>1,207,311</b>	<b>79</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>2,652,995</b>	<b>(279,716)</b>	<b>2,373,279</b>	<b>2,299,635</b>	<b>73,644</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>6,720,074</b>	<b>(527,486)</b>	<b>6,192,588</b>	<b>6,025,449</b>	<b>167,139</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 9-12	152,500	(39,468)	113,032	110,532	2,500
<b>Total Equipment</b>	<b>152,500</b>	<b>(39,468)</b>	<b>113,032</b>	<b>110,532</b>	<b>2,500</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>152,500</b>	<b>(39,468)</b>	<b>113,032</b>	<b>110,532</b>	<b>2,500</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>6,872,574</b>	<b>(566,954)</b>	<b>6,305,620</b>	<b>6,135,981</b>	<b>169,639</b>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 305 SET</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Other Financing Sources:</b>					
<b>Operating Transfer In</b>	6,872,574	(566,954)	6,305,620	6,135,981	169,639
<b>Total Other Financing Sources</b>	<u>6,872,574</u>	<u>(566,954)</u>	<u>6,305,620</u>	<u>6,135,981</u>	<u>169,639</u>
<b>Excess (Deficiency) of Other Financing Sources 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>

**PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 306 BTMF</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 9-12 - Salaries of Teachers	\$ 2,766,354	\$ 235,537	\$ 3,001,891	\$ 3,001,891	
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Professional-Educational Services	750	(750)			
Other Purchased Services (400-500 series)	1,250	(1,250)			
General Supplies	48,393	(28,648)	19,745	19,745	
Textbooks	13,700	26,262	39,962	37,621	\$ 2,341
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,830,447</b>	<b>231,151</b>	<b>3,061,598</b>	<b>3,059,257</b>	<b>2,341</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	5,440	(2,528)	2,912	2,912	
Other Salaries for Instruction	3,840	(3,840)			
General Supplies	1,200	4,000	5,200	5,098	102
Textbooks	1,200	-	1,200	1,200	-
<b>Total Cognitive - Mild</b>	<b>11,680</b>	<b>(2,368)</b>	<b>9,312</b>	<b>9,210</b>	<b>102</b>
<b>Cognitive - Moderate:</b>					
General Supplies	300	(150)	150	150	
Textbooks	-	150	150	150	-
<b>Total Cognitive - Moderate</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>-</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	217,236	(46,007)	171,229	171,229	
Other Salaries for Instruction	311,583	6,078	317,661	317,661	-
<b>Total Learning and/or Language Disabilities</b>	<b>528,819</b>	<b>(39,929)</b>	<b>488,890</b>	<b>488,890</b>	<b>-</b>
<b>Behavioral Disabilities:</b>					
Other Salaries for Instruction	-	45,953	45,953	45,953	-
<b>Total Behavioral Disabilities</b>	<b>-</b>	<b>45,953</b>	<b>45,953</b>	<b>45,953</b>	<b>-</b>
<b>Multiple Disabilities:</b>					
General Supplies	10,200	(2,995)	7,205	7,205	
Textbooks	10,200	(2,667)	7,533	7,533	-
<b>Total Multiple Disabilities</b>	<b>20,400</b>	<b>(5,662)</b>	<b>14,738</b>	<b>14,738</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	442,165	163,972	606,137	606,137	
General Supplies	3,760	(453)	3,307	3,307	
Textbooks	3,760	-	3,760	3,760	-
<b>Total Resource Room/Resource Center</b>	<b>449,685</b>	<b>163,519</b>	<b>613,204</b>	<b>613,204</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,010,884</b>	<b>161,513</b>	<b>1,172,397</b>	<b>1,172,295</b>	<b>102</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	160,923	8,578	169,501	169,501	
Textbooks	-	2,667	2,667	2,667	-
<b>Total Bilingual Education - Instruction</b>	<b>160,923</b>	<b>11,245</b>	<b>172,168</b>	<b>172,168</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	9,605	(9,605)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<b>9,605</b>	<b>(9,605)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Before/After School Programs - Support</b>					
Salaries	4,000	(4,000)	-	-	-
<b>Total Before/After School Programs - Support</b>	<b>4,000</b>	<b>(4,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>13,605</b>	<b>(13,605)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Supplemental/At-Risk Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>4,015,859</b>	<b>390,304</b>	<b>4,406,163</b>	<b>4,403,720</b>	<b>2,443</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries of Community/School Coordinators	105,964	(71,535)	34,429	34,429	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>105,964</b>	<b>(71,535)</b>	<b>34,429</b>	<b>34,429</b>	<b>-</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 306 BTMF</u>	<u>Original</u> <u>Budget</u>	<u>Budget</u> <u>Adjustments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	\$ 53,672	\$ 3,180	\$ 56,852	\$ 56,852	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>53,672</u>	<u>3,180</u>	<u>56,852</u>	<u>56,852</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	264,239	42,230	306,469	306,469	-
Salaries of Secretarial and Clerical Assistants	50,251	4,020	54,271	54,271	-
Supplies and Materials	1,200	(1,200)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>315,690</u>	<u>45,050</u>	<u>360,740</u>	<u>360,740</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	21,892	118,915	140,807	140,807	-
Salaries of Other Professional Staff	121,810	(121,810)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>143,702</u>	<u>(2,895)</u>	<u>140,807</u>	<u>140,807</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Purchased Professional and Technical Services	1,863	(1,863)	-	-	-
Supplies and Materials	1,500	-	1,500	1,499	\$ 1
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>3,363</u>	<u>(1,863)</u>	<u>1,500</u>	<u>1,499</u>	<u>1</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	273,407	5,617	279,024	279,024	-
Salaries of Secretarial and Clerical Assistants	100,502	5,199	105,701	105,701	-
Other Purchased Services (400-500 series)	2,000	(2,000)	-	-	-
Supplies and Materials	22,000	(1,204)	20,796	19,088	1,708
Other Objects	1,000	(297)	703	703	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>398,909</u>	<u>7,315</u>	<u>406,224</u>	<u>404,516</u>	<u>1,708</u>
<b>Undist. Expend. - Security</b>					
Salaries	85,525	6,192	91,717	91,717	-
General Supplies	1,500	(1,500)	-	-	-
<b>Total Undist. Expend. - Security</b>	<u>87,025</u>	<u>4,692</u>	<u>91,717</u>	<u>91,717</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>87,025</u>	<u>4,692</u>	<u>91,717</u>	<u>91,717</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	(833)	4,167	4,167	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,000</u>	<u>(833)</u>	<u>4,167</u>	<u>4,167</u>	<u>-</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	50,018	29,462	79,480	79,480	-
Other Retirement Contributions - Regular	-	15,837	15,837	15,837	-
Health Benefits	1,072,706	71,028	1,143,734	1,143,734	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,122,724</u>	<u>116,327</u>	<u>1,239,051</u>	<u>1,239,051</u>	<u>-</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,122,724</u>	<u>116,327</u>	<u>1,239,051</u>	<u>1,239,051</u>	<u>-</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>2,236,049</u>	<u>99,438</u>	<u>2,335,487</u>	<u>2,333,778</u>	<u>1,709</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>6,251,908</u>	<u>489,742</u>	<u>6,741,650</u>	<u>6,737,498</u>	<u>4,152</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>6,251,908</u>	<u>489,742</u>	<u>6,741,650</u>	<u>6,737,498</u>	<u>4,152</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	6,251,908	489,742	6,741,650	6,737,498	4,152
<b>Total Other Financing Sources</b>	<u>6,251,908</u>	<u>489,742</u>	<u>6,741,650</u>	<u>6,737,498</u>	<u>4,152</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 307 ACT</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 9-12 - Salaries of Teachers	\$ 2,582,553	\$ 354,244	\$ 2,936,797	\$ 2,936,797	
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Professional-Educational Services	950	(950)			
Other Purchased Services (400-500 series)	4,250	(3,800)	450	450	
General Supplies	23,150	(1,296)	21,854	21,854	
Textbooks	9,789	(9,789)			
Other Objects	2,900	(2,900)			
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,623,592</u>	<u>335,509</u>	<u>2,959,101</u>	<u>2,959,101</u>	-
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Other Salaries for Instruction	-	19,316	19,316	19,316	
<b>Total Cognitive - Mild</b>	-	19,316	19,316	19,316	
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	56,223	3,097	59,320	59,320	
Other Salaries for Instruction	177,251	(30,160)	147,091	147,091	
General Supplies	10,080	(353)	9,727	9,727	
Textbooks	13,000	-	13,000	13,000	
<b>Total Learning and/or Language Disabilities</b>	<u>256,554</u>	<u>(27,416)</u>	<u>229,138</u>	<u>229,138</u>	-
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	48,662	(48,662)			
General Supplies	2,500	(116)	2,384	2,384	
Textbooks	3,640	-	3,640	3,640	
<b>Total Behavioral Disabilities</b>	<u>54,802</u>	<u>(48,778)</u>	<u>6,024</u>	<u>6,024</u>	-
<b>Multiple Disabilities:</b>					
General Supplies	2,500	-	2,500	2,500	
Textbooks	3,640	-	3,640	3,640	
<b>Total Multiple Disabilities</b>	<u>6,140</u>	<u>-</u>	<u>6,140</u>	<u>6,140</u>	-
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	820,499	74,467	894,966	894,966	
Other Salaries for Instruction	480	(480)			
<b>Total Resource Room/Resource Center</b>	<u>820,979</u>	<u>73,987</u>	<u>894,966</u>	<u>894,966</u>	-
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>1,138,475</u>	<u>17,109</u>	<u>1,155,584</u>	<u>1,155,584</u>	-
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	624,656	(17,392)	607,264	607,264	
Purchased Professional-Educational Services	2,000	(2,000)			
General Supplies	10,900	(1,209)	9,691	9,691	
Textbooks	6,000	(134)	5,866	5,866	
<b>Total Bilingual Education - Instruction</b>	<u>643,556</u>	<u>(20,735)</u>	<u>622,821</u>	<u>622,821</u>	-
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	9,418	(8,908)	510	510	
<b>Total Before/After School Programs - Instruction</b>	<u>9,418</u>	<u>(8,908)</u>	<u>510</u>	<u>510</u>	-
<b>Before/After School Programs - Support</b>					
Salaries	4,000	(4,000)			
<b>Total Before/After School Programs - Support</b>	<u>4,000</u>	<u>(4,000)</u>	<u>-</u>	<u>-</u>	-
<b>Total Before/After School Programs</b>	<u>13,418</u>	<u>(12,908)</u>	<u>510</u>	<u>510</u>	-
<b>Total Other Supplemental/At-Risk Programs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<b>Total Instruction and At-Risk Programs</b>	<u>4,419,041</u>	<u>318,975</u>	<u>4,738,016</u>	<u>4,738,016</u>	-
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	58,051	4,296	62,347	62,347	
Salaries of Community/School Coordinators	48,594	(1,245)	47,349	47,349	
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>106,645</u>	<u>3,051</u>	<u>109,696</u>	<u>109,696</u>	-

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>School: No. 307 ACT</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	\$ 91,822	\$ 6,590	\$ 98,412	\$ 98,412	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>91,822</u>	<u>6,590</u>	<u>98,412</u>	<u>98,412</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	118,924	38,119	157,043	157,043	
Supplies and Materials	900	-	900	896	\$ 4
<b>Total Undist. Expend. - Guidance Services</b>	<u>119,824</u>	<u>38,119</u>	<u>157,943</u>	<u>157,939</u>	<u>4</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	134,171	113,874	248,045	248,045	
Salaries of Other Professional Staff	97,270	(97,270)			
Salaries of Secor and Clerical Assist.		23,552	23,552	23,552	
Instructional Coaches	98,527	7,882	106,409	106,409	
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>329,968</u>	<u>48,038</u>	<u>378,006</u>	<u>378,006</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	47,601	(5,784)	41,817	41,817	
Purchased Professional and Technical Services	1,863	(1,863)			
Supplies and Materials	1,500	-	1,500	1,476	24
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>50,964</u>	<u>(7,647)</u>	<u>43,317</u>	<u>43,293</u>	<u>24</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	192,242	(16,417)	175,825	175,825	
Salaries of Secretarial and Clerical Assistants		23,809	23,809	23,809	
Other Purchased Services (400-500 series)	2,000	(2,000)			
Supplies and Materials	7,300	(6,894)	406	406	
Other Objects	1,000	(35)	965	965	
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>202,542</u>	<u>(1,537)</u>	<u>201,005</u>	<u>201,005</u>	<u>-</u>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	-	46,596	46,596	46,596	
<b>Total Undist. Expend. - Custodial Services</b>	<u>-</u>	<u>46,596</u>	<u>46,596</u>	<u>46,596</u>	<u>-</u>
<b>Undist. Expend. - Security</b>					
Salaries	50,487	46,807	97,294	97,294	
<b>Total Undist. Expend. - Security</b>	<u>50,487</u>	<u>46,807</u>	<u>97,294</u>	<u>97,294</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>50,487</u>	<u>93,403</u>	<u>143,890</u>	<u>143,890</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,000	(2,000)	-	-	
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	36,445	35,639	72,084	72,084	
Other Retirement Contributions - Regular		16,861	16,861	16,861	
Health Benefits	1,077,558	60,596	1,138,154	1,138,154	
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,114,003</u>	<u>113,096</u>	<u>1,227,099</u>	<u>1,227,099</u>	<u>-</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,114,003</u>	<u>113,096</u>	<u>1,227,099</u>	<u>1,227,099</u>	<u>-</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>2,068,255</u>	<u>291,113</u>	<u>2,359,368</u>	<u>2,359,340</u>	<u>28</u>
<b>TOTAL CURRENT EXPENDITURES</b>	<u>6,487,296</u>	<u>610,088</u>	<u>7,097,384</u>	<u>7,097,356</u>	<u>28</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>6,487,296</u>	<u>610,088</u>	<u>7,097,384</u>	<u>7,097,356</u>	<u>28</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	6,487,296	610,088	7,097,384	7,097,356	28
<b>Total Other Financing Sources</b>	<u>6,487,296</u>	<u>610,088</u>	<u>7,097,384</u>	<u>7,097,356</u>	<u>28</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SPECIAL REVENUE FUND**



**PATERSON PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND**  
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Total Brought Forward (Ex. E-1a)	Title I Part A		Title I SLA		Totals 2013
		2012-2013	2011-2012	2012-2013	2011-2012	
<b>REVENUES</b>						
Local Sources	\$ 121,895					\$ 121,895
State Sources	45,401,671					45,401,671
Federal Sources	16,332,265	\$ 13,506,024	\$ 1,216,573	\$ 427,382	\$ 100,982	31,583,226
<b>Total Revenues</b>	<b>61,855,831</b>	<b>13,506,024</b>	<b>1,216,573</b>	<b>427,382</b>	<b>100,982</b>	<b>\$ 77,106,792</b>
<b>EXPENDITURES</b>						
<b>Instruction</b>						
Salaries of Teachers	5,220,824	3,430,011	664,324	240,000	93,817	9,648,976
Other Salaries for Instruction	1,159,221	1,188	10,932			1,171,341
Purchased Professional and Technical Services	487,251					487,251
Other Purchased Services (400-500 series)	82,125	56,467				138,592
General Supplies	2,429,680	704,623	38,022			3,172,325
Textbooks	20,655					20,655
Tuition	4,943,693					4,943,693
Other Objects	83,206	28,544	2,262	-	-	114,012
<b>Total Instruction</b>	<b>14,426,655</b>	<b>4,220,833</b>	<b>715,540</b>	<b>240,000</b>	<b>93,817</b>	<b>19,696,845</b>
<b>Support Services</b>						
Salaries of Other Professional Staff	1,899,774					1,899,774
Salaries of Supervisors of Instruction	720,015	427,544	62,553	59,104		1,269,216
Salaries of Secretarial and Clerical Asst.	290,746					290,746
Other Salaries	2,282,270	393,743	52,184			2,728,197
Personal Services - Employee Benefits	2,557,272	1,457,266	203,745	128,278	7,165	4,353,726
Purchased Educational Services - Contracted Pre-K	36,204,842					36,204,842
Purchased Professional - Educational Services	3,443,244	739,990	17,327			4,200,561
Other Purchased Professional Services	273,104					273,104
Purchased Technical Services	38,540	24,691	5,750			68,981
Contr. Serv.-Trans. (Field Trips)	76,124	14,061	37,691			127,876
Travel	35,352	3,806	157			39,315
Other Purchased Services (400-500 series)	460,687	21,224	118,789			600,700
Supplies & Materials	428,308	44,368	2,837			475,513
Indirect Costs	107,662					107,662
Other Objects	152,405	-	-	-	-	152,405
<b>Total Support Services</b>	<b>48,970,345</b>	<b>3,126,693</b>	<b>501,033</b>	<b>187,382</b>	<b>7,165</b>	<b>52,792,618</b>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Total Brought Forward (Ex. E-1a)	Title I Part A		Title I SIA		Totals 2013
		2012-2013	2011-2012	2012-2013	2011-2012	
<b>EXPENDITURES (CONT'D):</b>						
<b>Facilities Acquisition and Construction Services</b>						
Instructional Equipment	\$ 36,494					\$ 36,494
Noninstructional Equipment	11,954	-	-	-	-	11,954
<b>Total Facilities Acquisition and Construction Services</b>	<b>48,448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,448</b>
<b>Transfer to Charter Schools</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sub-Total Expenditures</b>	<b>63,445,448</b>	<b>\$ 7,347,526</b>	<b>\$ 1,216,573</b>	<b>\$ 427,382</b>	<b>\$ 100,982</b>	<b>72,537,911</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer In from General Fund-Preschool Programs	1,935,000					1,935,000
Contribution to School Based Budgets	(345,383)	(6,158,498)	-	-	-	(6,503,881)
<b>Sub-Total Other Financing Sources (Uses)</b>	<b>1,589,617</b>	<b>(6,158,498)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,568,881)</b>
<b>Total Outflows</b>	<b>61,855,831</b>	<b>13,506,024</b>	<b>1,216,573</b>	<b>427,382</b>	<b>100,982</b>	<b>77,106,792</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Total Brought Forward (Ex. E-1b)	Title II, Part A		Title III Part A		Total Carried Forward
		2012-2013	2011-2012	2012-2013	2011-2012	
<b>REVENUES</b>						
Local Sources	\$ 121,895					\$ 121,895
State Sources	45,401,671					45,401,671
Federal Sources	13,961,622	\$ 1,270,822	\$ 330,248	\$ 609,860	\$ 159,713	16,332,265
<b>Total Revenues</b>	<b>59,485,188</b>	<b>1,270,822</b>	<b>330,248</b>	<b>609,860</b>	<b>159,713</b>	<b>61,855,831</b>
<b>EXPENDITURES</b>						
<b>Instruction</b>						
Salaries of Teachers	4,318,623	504,220	168,700	149,379	79,902	5,220,824
Other Salaries for Instruction	1,159,221					1,159,221
Purchased Professional and Technical Services	487,251					487,251
Other Purchased Services (400-500 series)	82,125					82,125
General Supplies	2,188,179	200,000		30,667	10,834	2,429,680
Textbooks	20,655					20,655
Tuition	4,943,693					4,943,693
Other Objects	83,206	-	-	-	-	83,206
<b>Total Instruction</b>	<b>13,282,953</b>	<b>704,220</b>	<b>168,700</b>	<b>180,046</b>	<b>90,736</b>	<b>14,426,655</b>
<b>Support Services</b>						
Salaries of Other Professional Staff	1,899,774					1,899,774
Salaries of Supervisors of Instruction	518,084	123,251	56,660	9,437	12,583	720,015
Salaries of Secretarial and Clerical Asst.	290,746					290,746
Other Salaries	2,282,270					2,282,270
Personal Services - Employee Benefits	2,283,211	213,777	36,244	15,919	8,121	2,557,272
Purchased Educational Services - Contracted Pre-K	36,204,842					36,204,842
Purchased Professional - Educational Services	3,235,520	85,667	68,644	46,443	6,970	3,443,244
Other Purchased Professional Services	273,104					273,104
Purchased Technical Services	37,500			1,040		38,540
Contr. Serv.-Trans. (Field Trips)	34,821				41,303	76,124
Travel	34,968	384				35,352
Other Purchased Services (400-500 series)	317,164	143,523				460,687
Supplies & Materials	416,716			11,592		428,308
Indirect Costs	107,662					107,662
Other Objects	152,405					152,405
<b>Total Support Services</b>	<b>48,088,787</b>	<b>566,602</b>	<b>161,548</b>	<b>84,431</b>	<b>68,977</b>	<b>48,970,345</b>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<b>Total Brought Forward (Ex. E-1b)</b>	<b>Title II, Part A</b>		<b>Title III Part A</b>		<b>Total Carried Forward</b>
		<b>2012-2013</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2011-2012</b>	
<b>EXPENDITURES (CONT'D):</b>						
<b>Facilities Acquisition and Construction Services</b>						
Instructional Equipment	\$ 36,494	-	-	-	-	\$ 36,494
Noninstructional Equipment	11,954	-	-	-	-	11,954
<b>Total Facilities Acquisition and Construction Services</b>	<b>48,448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,448</b>
<b>Sub-Total Expenditures</b>	<b>61,420,188</b>	<b>\$ 1,270,822</b>	<b>\$ 330,248</b>	<b>\$ 264,477</b>	<b>\$ 159,713</b>	<b>63,445,448</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer In from General Fund-Preschool Programs	1,935,000	-	-	-	-	1,935,000
Contribution to School Based Budgets	-	-	-	(345,383)	-	(345,383)
<b>Sub-Total Other Financing Sources (Uses)</b>	<b>1,935,000</b>	<b>-</b>	<b>-</b>	<b>(345,383)</b>	<b>-</b>	<b>1,589,617</b>
<b>Total Outflows</b>	<b>59,485,188</b>	<b>1,270,822</b>	<b>330,248</b>	<b>609,860</b>	<b>159,713</b>	<b>61,855,831</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Total Brought Forward (Ex. E-1c)	IDEA Basic		IDEA Preschool		Adult Ed Workforce Learning	Total Carried Forward
		2012-2013	2011-2012	2012-2013	2011-2012		
<b>REVENUES</b>							
Local Sources	\$ 121,895						\$ 121,895
State Sources	45,337,596					\$ 64,075	45,401,671
Federal Sources	7,238,535	\$ 5,876,428	\$ 647,119	\$ 188,071	\$ 11,469		13,961,622
<b>Total Revenues</b>	<b>52,698,026</b>	<b>5,876,428</b>	<b>647,119</b>	<b>188,071</b>	<b>11,469</b>	<b>64,075</b>	<b>59,485,188</b>
<b>EXPENDITURES</b>							
<b>Instruction</b>							
Salaries of Teachers	4,106,522	184	211,917				4,318,623
Other Salaries for Instruction	1,079,237		23,838	56,146			1,159,221
Purchased Professional and Technical Services	487,251						487,251
Other Purchased Services (400-500 series)	82,125						82,125
General Supplies	2,039,580	82,529	29,688	34,692		1,690	2,188,179
Textbooks	20,655						20,655
Tuition	-	4,759,839	183,854				4,943,693
Other Objects	82,575	631	-	-	-	-	83,206
<b>Total Instruction</b>	<b>7,897,945</b>	<b>4,843,183</b>	<b>449,297</b>	<b>90,838</b>	<b>-</b>	<b>1,690</b>	<b>13,282,953</b>
<b>Support Services</b>							
Salaries of Other Professional Staff	1,731,109	156,765	11,900				1,899,774
Salaries of Supervisors of Instruction	518,084						518,084
Salaries of Secretarial and Clerical Asst.	250,034					40,712	290,746
Other Salaries	2,161,745	79,954	34,848	4,624	1,099		2,282,270
Personal Services - Employee Benefits	2,116,149	78,110	26,596	37,663	3,020	21,673	2,283,211
Purchased Educational Services - Contracted Pro-K	36,204,842						36,204,842
Purchased Professional - Educational Services	2,569,749	481,357	122,118	54,946	7,350		3,235,520
Other Purchased Professional Services	273,104						273,104
Purchased Technical Services	37,500						37,500
Contr. Serv.-Trans. (Field Trips)	30,652	4,169					34,821
Travel	31,486	1,682	1,800				34,968
Other Purchased Services (400-500 series)	317,164						317,164
Supplies & Materials	197,416	218,740	560				416,716
Indirect Costs	107,662						107,662
Other Objects	152,255	150	-	-	-	-	152,405
<b>Total Support Services</b>	<b>46,698,951</b>	<b>1,020,927</b>	<b>197,822</b>	<b>97,233</b>	<b>11,469</b>	<b>62,385</b>	<b>48,088,787</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Total Brought Forward (Ex. E-1c)	IDEA Basic		IDEA Preschool		Adult Ed Workforce Learning	Total Carried Forward
		2012-2013	2011-2012	2012-2013	2011-2012		
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Construction Services</b>							
Instructional Equipment	31,534	4,960	-	-	-	-	36,494
Noninstructional Equipment	4,596	7,358	-	-	-	-	11,954
<b>Total Facilities Acquisition and Construction Services</b>	<b>36,130</b>	<b>12,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,448</b>
<b>Sub-Total Expenditures</b>	<b>54,633,026</b>	<b>5,876,428</b>	<b>647,119</b>	<b>188,071</b>	<b>11,469</b>	<b>64,075</b>	<b>61,420,188</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In from General Fund-Preschool Programs	1,935,000	-	-	-	-	-	1,935,000
<b>Sub-total Other Financing Sources (Uses)</b>	<b>1,935,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,935,000</b>
<b>Total Outflows</b>	<b>52,698,026</b>	<b>5,876,428</b>	<b>647,119</b>	<b>188,071</b>	<b>11,469</b>	<b>64,075</b>	<b>59,485,188</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Total Brought Forward (Ex. E-1d)</u>	<u>WIB GED Testing Ctr. 2011-2012</u>	<u>NJYC 2012-2013</u>	<u>PCWD NJYC 2012-2013</u>	<u>Adult Ed Basic Skills 2012-2013</u>	<u>EE4NJ Pilot Evaluation 2012-2013</u>	<u>Total Carried Forward</u>
<b>REVENUES</b>							
Local Sources	\$ 121,895						\$ 121,895
State Sources	44,817,636	\$ 6,413	\$ 513,547				45,337,596
Federal Sources	5,884,310	-	-	\$ 144,991	\$ 1,167,894	\$ 41,340	7,238,535
<b>Total Revenues</b>	<b>50,823,841</b>	<b>6,413</b>	<b>513,547</b>	<b>144,991</b>	<b>1,167,894</b>	<b>41,340</b>	<b>52,698,026</b>
<b>EXPENDITURES</b>							
<b>Instruction</b>							
Salaries of Teachers	3,378,461		226,196	73,472	428,393		4,106,522
Other Salaries for Instruction	1,079,237						1,079,237
Purchased Professional and Technical Services	487,251						487,251
Other Purchased Services (400-500 series)	75,725		6,400				82,125
General Supplies	2,023,797		14,082	195	1,506		2,039,580
Textbooks	20,655						20,655
Other Objects	60,213	-	22,362	-	-	-	82,575
<b>Total Instruction</b>	<b>7,125,339</b>	<b>-</b>	<b>269,040</b>	<b>73,667</b>	<b>429,899</b>	<b>-</b>	<b>7,897,945</b>
<b>Support Services</b>							
Salaries of Other Professional Staff	1,679,811		51,298				1,731,109
Salaries of Supervisors of Instruction	518,084						518,084
Salaries of Secretarial and Clerical Asst.	204,171		12,724	14,636	18,503		250,034
Other Salaries	2,045,758	5,957	89,860		20,170		2,161,745
Personal Services - Employee Benefits	1,841,584	456	77,396	56,688	140,025		2,116,149
Purchased Educational Services - Contracted Pre-K	36,204,842						36,204,842
Purchased Professional - Educational Services	1,979,822				556,277	33,650	2,569,749
Other Purchased Professional Services	273,104						273,104
Purchased Technical Services	37,500						37,500
Contr. Serv.-Trans. (Field Trips)	26,802		1,375		2,475		30,652
Travel	30,619		322		545		31,486
Other Purchased Services (400-500 series)	314,570		2,594				317,164
Supplies & Materials	183,788		5,938			7,690	197,416
Indirect Costs	107,662						107,662
Other Objects	149,255	-	3,000	-	-	-	152,255
<b>Total Support Services</b>	<b>45,597,372</b>	<b>6,413</b>	<b>244,507</b>	<b>71,324</b>	<b>737,995</b>	<b>41,340</b>	<b>46,698,951</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Total Brought Forward (Ex. E-1d)</u>	<u>WIB GED Testing Ctr. 2011-2012</u>	<u>NJYC 2012-2013</u>	<u>PCWD NJYC 2012-2013</u>	<u>Adult Ed Basic Skills 2012-2013</u>	<u>EE4NJ Pilot Evaluation 2012-2013</u>	<u>Total Carried Forward</u>
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Construction Services</b>							
Instructional Equipment	\$ 31,534						\$ 31,534
Noninstructional Equipment	4,596	-	-	-	-	-	4,596
<b>Total Facilities Acquisition and Construction Services</b>	<u>36,130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,130</u>
<b>Sub-Total Expenditures</b>	<u>52,758,841</u>	<u>\$ 6,413</u>	<u>\$ 513,547</u>	<u>\$ 144,991</u>	<u>\$ 1,167,894</u>	<u>\$ 41,340</u>	<u>54,633,026</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In from General Fund-Preschool Programs	1,935,000			-	-	-	1,935,000
<b>Sub-total Other Financing Sources (Uses)</b>	<u>1,935,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,935,000</u>
<b>Total Outflows</b>	<u>50,823,841</u>	<u>6,413</u>	<u>513,547</u>	<u>144,991</u>	<u>1,167,894</u>	<u>41,340</u>	<u>52,698,026</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND**  
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Total Brought Forward (Ex. E-1e)	Preschool Education Aid 2012-2013	Carl D. Perkins 2012-2013	Family Outreach 2012-2013	Race to The Top 2012-2013	21st /Century CCLC 2012-2013	Total Carried Forward
<b>REVENUES</b>							
Local Sources	\$ 121,895						\$ 121,895
State Sources	503,417	\$ 43,544,249		\$ 769,970			44,817,636
Federal Sources	5,012,259		\$ 90,396		\$ 428,300	\$ 353,355	5,884,310
<b>Total Revenues</b>	<b>5,637,571</b>	<b>43,544,249</b>	<b>90,396</b>	<b>769,970</b>	<b>428,300</b>	<b>353,355</b>	<b>50,823,841</b>
<b>EXPENDITURES</b>							
<b>Instruction</b>							
Salaries of Teachers	1,984,313	1,338,539				55,609	3,378,461
Other Salaries for Instruction	171,454	907,783					1,079,237
Purchased Professional and Technical Services	347,140					140,111	487,251
Other Purchased Services (400-500 series)	71,693	4,032					75,725
General Supplies	467,797	1,474,138	47,473			34,389	2,023,797
Textbooks	20,655						20,655
Other Objects	40,285	745	9,738	-	-	9,445	60,213
<b>Total Instruction</b>	<b>3,103,337</b>	<b>3,725,237</b>	<b>57,211</b>	<b>-</b>	<b>-</b>	<b>239,554</b>	<b>7,125,339</b>
<b>Support Services</b>							
Salaries of Other Professional Staff		1,434,993		244,818			1,679,811
Salaries of Supervisors of Instruction	147,799	370,285					518,084
Salaries of Secretarial and Clerical Asst.		204,171					204,171
Other Salaries	368,899	1,595,494	2,100	4,359		74,906	2,045,758
Personal Services - Employee Benefits	351,189	1,436,614	138	43,659		9,984	1,841,584
Purchased Educational Services - Contracted Pre-K		35,784,669		420,173			36,204,842
Purchased Professional - Educational Services	1,198,236	339,715			427,025	14,846	1,979,822
Other Purchased Professional Services	63,524	209,580					273,104
Purchased Technical Services	37,500						37,500
Contr. Serv.-Trans. (Field Trips)	23,614	3,188					26,802
Travel	2,872	14,353	4,629			8,765	30,619
Other Purchased Services (400-500 series)	62,695	237,246	8,354		1,275	5,000	314,570
Supplies & Materials	69,036	105,891		8,561		300	183,788
Indirect Costs	59,262			48,400			107,662
Other Objects	147,598	1,657	-	-	-	-	149,255
<b>Total Support Services</b>	<b>2,532,224</b>	<b>41,737,856</b>	<b>15,221</b>	<b>769,970</b>	<b>428,300</b>	<b>113,801</b>	<b>45,597,372</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Total Brought Forward (Ex. E-1e)</u>	<u>Preschool Education Aid 2012-2013</u>	<u>Carl D. Perkins 2012-2013</u>	<u>Family Outreach 2012-2013</u>	<u>Race to The Top 2012-2013</u>	<u>21st /Century CCLC 2012-2013</u>	<u>Total Carried Forward</u>
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Construction Services</b>							
Instructional Equipment	\$ 2,010	\$ 11,560	\$ 17,964				\$ 31,534
Noninstructional Equipment	-	4,596	-	-	-	-	4,596
<b>Total Facilities Acquisition and Construction Services</b>	<u>2,010</u>	<u>16,156</u>	<u>17,964</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,130</u>
<b>Sub-Total Expenditures</b>	<u>5,637,571</u>	<u>45,479,249</u>	<u>90,396</u>	<u>\$ 769,970</u>	<u>\$ 428,300</u>	<u>\$ 353,355</u>	<u>52,758,841</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In from General Fund-Preschool Programs	-	1,935,000	-	-	-	-	1,935,000
<b>Sub-total Other Financing Sources (Uses)</b>	<u>-</u>	<u>1,935,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,935,000</u>
<b>Total Outflows</b>	<u>5,637,571</u>	<u>43,544,249</u>	<u>90,396</u>	<u>769,970</u>	<u>428,300</u>	<u>353,355</u>	<u>50,823,841</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Total Brought Forward (Ex. E-1f)</u>	<u>Full Service Community 2012-2013</u>	<u>Full Service Community 2011-2012</u>	<u>SIG School#4 2012-2013</u>	<u>SIG School# 4 2011-2012</u>	<u>SIG School#10 2012-2013</u>	<u>Total Carried Forward</u>
<b>REVENUES</b>							
Local Sources	\$ 121,895						\$ 121,895
State Sources	503,417						503,417
Federal Sources	662,852	\$ 429,485	\$ 140,620	\$ 1,645,886	\$ 549,673	\$ 1,583,743	5,012,259
<b>Total Revenues</b>	<b>1,288,164</b>	<b>429,485</b>	<b>140,620</b>	<b>1,645,886</b>	<b>549,673</b>	<b>1,583,743</b>	<b>5,637,571</b>
<b>EXPENDITURES</b>							
<b>Instruction</b>							
Salaries of Teachers	341,302			695,352	289,207	658,452	1,984,313
Other Salaries for Instruction	25,653			60,333	25,453	60,015	171,454
Purchased Professional and Technical Services	275,540				71,600		347,140
Other Purchased Services (400-500 series)	71,693						71,693
General Supplies	146,792			139,149	31,855	150,001	467,797
Textbooks	20,655						20,655
Other Objects	700	-	-	22,339	8,518	8,728	40,285
<b>Total Instruction</b>	<b>882,335</b>	<b>-</b>	<b>-</b>	<b>917,173</b>	<b>426,633</b>	<b>877,196</b>	<b>3,103,337</b>
<b>Support Services</b>							
Salaries of Supervisors of Instruction	24,465			46,643	17,741	58,950	147,799
Other Salaries	24,930			143,070	24,372	176,327	368,899
Personal Services - Employee Benefits	41,078			164,280	37,231	108,600	351,189
Purchased Professional - Educational Services	86,440	403,484	138,312	285,000		285,000	1,198,236
Other Purchased Professional Services	63,524						63,524
Purchased Technical Services				18,750		18,750	37,500
Contr. Serv.-Trans. (Field Trips)				3,845	12,401	7,368	23,614
Travel	494		1,959		266	153	2,872
Other Purchased Services (400-500 series)	32,695				30,000		62,695
Supplies & Materials	23,489	847	349	27,988	829	15,534	69,036
Indirect Costs	34,108	25,154					59,262
Other Objects	72,596	-	-	39,137		35,865	147,598
<b>Total Support Services</b>	<b>403,819</b>	<b>429,485</b>	<b>140,620</b>	<b>728,713</b>	<b>123,040</b>	<b>706,547</b>	<b>2,532,224</b>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Total Brought Forward (Ex. E-1f)</u>	<u>Full Service Community 2012-2013</u>	<u>Full Service Community 2011-2012</u>	<u>SIG School#4 2012-2013</u>	<u>SIG School# 4 2011-2012</u>	<u>SIG School#10 2012-2013</u>	<u>Total Carried Forward</u>
							continued
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Construction Services</b>							
Instructional Equipment	\$ 2,010	-	-	-	-	-	\$ 2,010
<b>Total Facilities Acquisition and Construction Services</b>	<u>2,010</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,010</u>
<b>Transfer to Charter Schools</b>	-	-	-	-	-	-	-
<b>Sub-Total Expenditures</b>	<u>1,288,164</u>	<u>\$ 429,485</u>	<u>\$ 140,620</u>	<u>\$ 1,645,886</u>	<u>\$ 549,673</u>	<u>\$ 1,583,743</u>	<u>5,637,571</u>
<b>Excess (Deficiency) of Revenues Over (Under)   Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Total Brought Forward (Ex. E-1g)	SIG School #10 2011-2012	BEST BUY Eastside	Delta Dental Roberto Clemente	Montgomery Bucks Donation	Vending Machine Commission	Total Carried Forward
<b>REVENUES</b>							
Local Sources	\$ 114,998		\$ 4,458	\$ 1,878	\$ 190	\$ 371	\$ 121,895
State Sources	503,417						503,417
Federal Sources		\$ 662,852					662,852
<b>Total Revenues</b>	<b>618,415</b>	<b>662,852</b>	<b>4,458</b>	<b>1,878</b>	<b>190</b>	<b>371</b>	<b>1,288,164</b>
<b>EXPENDITURES</b>							
<b>Instruction</b>							
Salaries of Teachers	5,000	336,302					341,302
Other Salaries for Instruction		25,653					25,653
Purchased Professional and Technical Services	242,390	33,150					275,540
Other Purchased Services (400-500 series)	71,693						71,693
General Supplies	19,057	125,287	2,448				146,792
Textbooks	20,655						20,655
Other Objects	700	-	-	-	-	-	700
<b>Total Instruction</b>	<b>359,495</b>	<b>520,392</b>	<b>2,448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>882,335</b>
<b>Support Services</b>							
Salaries of Supervisors of Instruction		24,465					24,465
Other Salaries		24,930					24,930
Personal Services - Employee Benefits		41,078					41,078
Purchased Professional - Educational Services	86,440						86,440
Other Purchased Professional Services	63,524						63,524
Travel		494					494
Other Purchased Services (400-500 series)		32,695					32,695
Supplies & Materials	20,623	798		1,878	190		23,489
Indirect Costs	34,108						34,108
Other Objects	54,225	18,000	-	-	-	371	72,596
<b>Total Support Services</b>	<b>258,920</b>	<b>142,460</b>	<b>-</b>	<b>1,878</b>	<b>190</b>	<b>371</b>	<b>403,819</b>
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Construction Services</b>							
Instructional Equipment	-	-	2,010	-	-	-	2,010
<b>Total Facilities Acquisition and Construction Services</b>	<b>-</b>	<b>-</b>	<b>2,010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,010</b>
<b>Sub-Total Expenditures</b>	<b>618,415</b>	<b>662,852</b>	<b>4,458</b>	<b>1,878</b>	<b>190</b>	<b>371</b>	<b>1,288,164</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Total Brought Forward (Ex. E-1h)</u>	<u>Target YES Academy</u>	<u>MSG Varsity Grant</u>	<u>Taub/Doby Basketball 2013</u>	<u>Taub/Doby Basketball 2,012</u>	<u>Total Carried Forward</u>
<b>REVENUES</b>						
Local Sources	\$ 52,182	\$ 700	\$ 12,897	\$ 31,395	\$ 17,824	\$ 114,998
State Sources	503,417	-	-	-	-	503,417
<b>Total Revenues</b>	<u>555,599</u>	<u>700</u>	<u>12,897</u>	<u>31,395</u>	<u>17,824</u>	<u>618,415</u>
<b>EXPENDITURES</b>						
<b>Instruction</b>						
Salaries of Teachers			5,000			5,000
Purchased Professional and Technical Services	242,390					242,390
Other Purchased Services (400-500 series)	71,693					71,693
General Supplies	18,063		994			19,057
Textbooks	20,655					20,655
Other Objects	-	700	-	-	-	700
<b>Total Instruction</b>	<u>352,801</u>	<u>700</u>	<u>5,994</u>	<u>-</u>	<u>-</u>	<u>359,495</u>
<b>Support Services</b>						
Purchased Professional - Educational Services	86,440					86,440
Other Purchased Professional Services	63,524					63,524
Supplies & Materials	17,720		2,903			20,623
Indirect Costs	34,108					34,108
Other Objects	1,006	-	4,000	31,395	17,824	54,225
<b>Total Support Services</b>	<u>202,798</u>	<u>-</u>	<u>6,903</u>	<u>31,395</u>	<u>17,824</u>	<u>258,920</u>
<b>Sub-Total Expenditures</b>	<u>555,599</u>	<u>700</u>	<u>12,897</u>	<u>31,395</u>	<u>17,824</u>	<u>618,415</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Total Brought Forward (Ex. E-1f)</u>	<u>Optimum Lightpath School#9</u>	<u>Optimum Lightpath Don Bosco</u>	<u>Lowe's Grant NRC</u>	<u>Delta Dental</u>	<u>Nonpublic Textbook Aid</u>	<u>Total Carried Forward</u>
<b>REVENUES</b>							
Local Sources		\$ 9,999	\$ 491	\$ 400	\$ 41,292		\$ 52,182
State Sources	\$ 482,762	-	-	-	-	\$ 20,655	503,417
<b>Total Revenues</b>	<u>482,762</u>	<u>9,999</u>	<u>491</u>	<u>400</u>	<u>41,292</u>	<u>20,655</u>	<u>555,599</u>
<b>EXPENDITURES</b>							
<b>Instruction</b>							
Purchased Professional and Technical Services	242,390						242,390
Other Purchased Services (400-500 series)	71,693						71,693
General Supplies	7,573	9,999	491				18,063
Textbooks	-	-	-	-	-	20,655	20,655
<b>Total Instruction</b>	<u>321,656</u>	<u>9,999</u>	<u>491</u>	<u>-</u>	<u>-</u>	<u>20,655</u>	<u>352,801</u>
<b>Support services</b>							
Purchased Professional - Educational Services	86,440						86,440
Other Purchased Professional Services	40,558				22,966		63,524
Supplies & Materials				400	17,320		17,720
Indirect Costs	34,108						34,108
Other Objects	-	-	-	-	1,006	-	1,006
<b>Total Support Services</b>	<u>161,106</u>	<u>-</u>	<u>-</u>	<u>400</u>	<u>41,292</u>	<u>-</u>	<u>202,798</u>
<b>Sub-Total Expenditures</b>	<u>482,762</u>	<u>9,999</u>	<u>491</u>	<u>400</u>	<u>41,292</u>	<u>20,655</u>	<u>555,599</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Total Brought Forward (Ex. E-1)	Nonpublic Nursing	Nonpublic Technology	N.J. Nonpublic Auxiliary Services Ch. 192			Total Carried Forward
				Compensatory Education	English as a Second Language	Transportation	
<b>REVENUES</b>							
State Sources	\$ 86,440	\$ 40,558	\$ 8,056	\$ 217,987	\$ 58,028	\$ 71,693	\$ 482,762
<b>Total Revenues</b>	<u>86,440</u>	<u>40,558</u>	<u>8,056</u>	<u>217,987</u>	<u>58,028</u>	<u>71,693</u>	<u>482,762</u>
<b>EXPENDITURES</b>							
<b>Instruction</b>							
Purchased Professional and Technical Services				190,296	52,094		242,390
Other Purchased Services (400-500 series)						71,693	71,693
General Supplies	-	-	7,573	-	-	-	7,573
<b>Total Instruction</b>	<u>-</u>	<u>-</u>	<u>7,573</u>	<u>190,296</u>	<u>52,094</u>	<u>71,693</u>	<u>321,656</u>
<b>Support Services</b>							
Purchased Professional - Educational Services	86,440						86,440
Other Purchased Professional Services		40,558					40,558
Indirect Costs	-		483	27,691	5,934		34,108
<b>Total Support Services</b>	<u>86,440</u>	<u>40,558</u>	<u>483</u>	<u>27,691</u>	<u>5,934</u>	<u>-</u>	<u>161,106</u>
<b>Sub-Total Expenditures</b>	<u>86,440</u>	<u>40,558</u>	<u>8,056</u>	<u>217,987</u>	<u>58,028</u>	<u>71,693</u>	<u>482,762</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>N.J. Nonpublic Handicapped Services Ch. 193</u>			<u>Total Carried Forward</u>
	<u>Examination &amp; Classification</u>	<u>Corrective Speech</u>	<u>Supplemental Instruction</u>	
<b>REVENUES</b>				
State Sources	\$ 32,475	\$ 35,857	\$ 18,108	\$ 86,440
<b>Total Revenues</b>	<u>32,475</u>	<u>35,857</u>	<u>18,108</u>	<u>86,440</u>
<b>EXPENDITURES</b>				
Support Services				
Purchased Professional - Educational Services	32,475	35,857	18,108	86,440
<b>Total Support Services</b>	<u>32,475</u>	<u>35,857</u>	<u>18,108</u>	<u>86,440</u>
<b>Sub-Total Expenditures</b>	<u>32,475</u>	<u>35,857</u>	<u>18,108</u>	<u>86,440</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
SCHEDULE OF PRESCHOOL EDUCATION AID  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Budgeted	Actual	Variance
<b>EXPENDITURES:</b>			
<b>Instruction</b>			
Salaries of Teachers	\$ 1,338,539	\$ 1,338,539	
Other Salaries for Instruction	933,732	907,783	\$ 25,949
Other Purchased Services (400-500 series)	5,000	4,032	968
General Supplies	1,833,849	1,474,138	359,711
Other Objects	5,000	745	4,255
<b>Total Instruction</b>	<u>4,116,120</u>	<u>3,725,237</u>	<u>390,883</u>
<b>Support Services</b>			
Salaries of Program Directors	125,223	109,384	15,839
Salaries of Supervisors of Instruction	442,589	260,901	181,688
Salaries of Other Professional Staff	1,687,427	1,434,993	252,434
Salaries of Secr. And Clerical Assistants	230,445	204,171	26,274
Other Salaries	1,816,107	1,595,494	220,613
Personal Services - Employee Benefits	1,912,476	1,436,614	475,862
Purchased Educational Services - Contracted Pre-K	42,298,155	35,784,669	6,513,486
Purchased Professional - Educational Services	503,126	339,715	163,411
Other Purchased Professional Services	290,000	209,580	80,420
Rentals	234,000	230,514	3,486
Contr. Serv.-Trans. (Field Trips)	19,200	3,188	16,012
Travel	26,625	14,353	12,272
Other Purchased Services (400-500 series)	20,000	6,734	13,266
Supplies & Materials	106,000	105,891	109
Other Objects	5,000	1,655	3,345
<b>Total Support Services</b>	<u>49,716,373</u>	<u>41,737,856</u>	<u>7,978,517</u>
<b>Facilities Acquisition and Construction Services</b>			
Instructional equipment	80,000	11,560	68,440
Noninstructional Equipment	30,000	4,596	25,404
<b>Total Facilities Acquisition and Construction Services</b>	<u>110,000</u>	<u>16,156</u>	<u>93,844</u>
<b>Total Expenditures</b>	<u>\$ 53,942,493</u>	<u>\$ 45,479,249</u>	<u>\$ 8,463,244</u>

**CALCULATION OF BUDGET & CARRYOVER**

Total 2012-2013 Preschool Education Aid Allocation	\$ 46,584,390
Add: Actual Preschool Education Aid Carryover June 30, 2012	10,415,122
Add: Budget Transfer from General Fund 2012-13	1,935,000
<b>Total Funds Available for 2012-13 Budget</b>	<u>58,934,512</u>
Less: 2012-13 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	<u>(53,942,493)</u>
<b>Available &amp; Unbudgeted Funds as of June 30, 2013</b>	<u>4,992,019</u>
Add: June 30, 2013 Unexpended Preschool Education Aid	8,463,244
<b>2012-13 Actual Carryover - Preschool Education Aid</b>	<u>\$ 13,455,263</u>
<b>2012-13 Preschool Education Aid Carryover Budgeted in 2013-14</b>	<u>\$ 2,002,407</u>

**CAPITAL PROJECTS FUND**



**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SUMMARY STATEMENT OF PROJECT EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>Issue/Project Title</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Balance, June 30, 2013</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Schools Development Authority (On Behalf)	\$ 335,850,255	\$ 327,606,902	\$ 8,243,353	
Schools Development Authority (Direct)				
JFK Water Infiltration	15,000			\$ 15,000
School #19 Retaining Walls	15,000	13,950		1,050
School #21 Courtyard Stormdrain	475,000	10,080	36,700	428,220
MLK Exterior Doors	120,530	115,088		5,442
School #9 Roofing	38,580	14,890		23,690
EHS Water Infiltration	15,000			15,000
NRC HVAC Control System	15,000			15,000
JFK HS Elevator Replacement	122,577	116,740		5,837
Improvements to Baurle Field	1,200,000	973,278	-	226,722
School #21 - Redesign of Areaways	-	-	-	-
	<u>\$ 337,866,942</u>	<u>\$ 328,850,928</u>	<u>\$ 8,280,053</u>	<u>\$ 735,961</u>
<b>Reconciliation to GAAP Basis</b>				
Project Balance, June 30, 2013				\$ 735,961
Less: Deferred Revenue:				
Unearned SDA Grant			\$ (453,184)	
Unearned City Contribution			(226,722)	
Unfunded Local Appropriation			(56,055)	
				<u>(735,961)</u>
Fund Balance, June 30, 2013 - GAAP Basis				<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SUMMARY SCHEDULE OF PROJECT EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**Revenues and Other Financing Sources****State Sources**

On-Behalf SDA Grant	\$ 8,243,353
SDA Direct Grant	<u>427,525</u>

Total Revenues	<u>8,670,878</u>
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**Expenditures and Other Financing Uses****Expenditures:****Capital Outlay**

Direct District Expenditures	
Construction	36,700
On Behalf SDA Construction Services	<u>8,243,353</u>

Total Expenditures and Other Financing Uses	<u>8,280,053</u>
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Excess (Deficiency) of Revenue Over (Under) Expenditures and Other Financing Uses	390,825
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Fund Balance, July 1, 2012	<u>289,081</u>
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Fund Balance, June 30, 2013	\$ <u>679,906</u>
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**Reconciliation to GAAP Basis**

Fund Balance, June 30, 2013 - Budgetary Basis	\$ 679,906
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Less: Unearned Revenue	<u>(679,906)</u>
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Fund Balance, June 30, 2013 - GAAP Basis	<u>\$ -</u>
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**Recapitulation of Fund Balance (GAAP Basis)**

Year End Encumbrances	\$ 423,300
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Restricted for Capital Projects (Unfunded Local Share of Projects)	<u>(423,300)</u>
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	<u>\$ -</u>
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**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
J.F. KENNEDY SCHOOL, WATER INFILTRATION SYSTEM  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
<b>Total Revenues and Other Financing Sources</b>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	-	-	-	15,000
<b>Total Expenditures and Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
<b>Excess (Deficit) of Revenue Over (Under) Expenditures</b>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>-</u>

**Additional Project Information:**

SDA Project Number	4010-03-08-OHAD
SDA Grant Number	GB-0147
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000

Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
P.S. 19 ELEMENTARY SCHOOL, RETAINING WALL PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
<b>Total Revenues and Other Financing Sources</b>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	13,950	-	13,950	15,000
<b>Total Expenditures and Other Financing Uses</b>	<u>13,950</u>	<u>-</u>	<u>13,950</u>	<u>15,000</u>
<b>Excess (Deficit) of Revenue Over (Under) Expenditures</b>	<u>\$ 1,050</u>	<u>\$ -</u>	<u>\$ 1,050</u>	<u>-</u>

**Additional Project Information:**

SDA Project Number	4010-230-08-OHAG
SDA Grant Number	GB-0148
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000

Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
P.S. 21 ELEMENTARY SCHOOL, COURTYARD DRAINAGE PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 15,000	403,945	\$ 418,945	\$ 418,945
Local Share	-	-	-	56,055
	<u>15,000</u>	<u>403,945</u>	<u>418,945</u>	<u>475,000</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	10,080		10,080	15,000
Construction Services	-	36,700	36,700	460,000
	<u>10,080</u>	<u>36,700</u>	<u>46,780</u>	<u>475,000</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 4,920</u>	<u>\$ 367,245</u>	<u>\$ 372,165</u>	<u>\$ -</u>

**Additional Project Information:**

SDA Project Number	4010-250-08-OHAE
SDA Grant Number	GB-0149
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 475,000
Revised Authorized Cost	\$ 15,000

Percentage Increase Over Original Authorized Cost	3166.67%
Percentage Completion	9.85%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
MARTIN LUTHER KING ELEMENTARY SCHOOL, EXTERIOR DOORS  
AND HARDWARE PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 120,530	-	\$ 120,530	\$ 120,530
<b>Total Revenues and Other Financing Sources</b>	<u>120,530</u>	<u>-</u>	<u>120,530</u>	<u>120,530</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	12,488		12,488	15,000
Construction Services	<u>102,600</u>	<u>-</u>	<u>102,600</u>	<u>105,530</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>115,088</u>	<u>-</u>	<u>115,088</u>	<u>120,530</u>
<b>Excess (Deficit) of Revenue Over (Under) Expenditures</b>	<u>\$ 5,442</u>	<u>\$ -</u>	<u>\$ 5,442</u>	<u>-</u>

**Additional Project Information:**

SDA Project Number	4010-312-08-OHAK
SDA Grant Number	GB-0151
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 105,530
Revised Authorized Cost	\$ 120,530
<b>Percentage Increase Over Original Authorized Cost</b>	703.53%
<b>Percentage Completion</b>	100.00%
<b>Original Target Completion Date</b>	N/A
<b>Revised Target Completion Date</b>	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
P.S. 9 ELEMENTARY SCHOOL, ROOF REPAIR PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 15,000	\$ 23,580	\$ 38,580	\$ 38,580
<b>Total Revenues and Other Financing Sources</b>	<u>15,000</u>	<u>23,580</u>	<u>38,580</u>	<u>38,580</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	14,890	-	14,890	38,580
<b>Total Expenditures and Other Financing Uses</b>	<u>14,890</u>	<u>-</u>	<u>14,890</u>	<u>38,580</u>
<b>Excess (Deficit) of Revenue Over (Under) Expenditures</b>	<u>\$ 110</u>	<u>\$ 23,580</u>	<u>\$ 23,690</u>	<u>-</u>

**Additional Project Information:**

SDA Project Number	4010-130-08-OHAN
SDA Grant Number	GB-0152
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 23,580
Revised Authorized Cost	\$ 38,580
<b>Percentage Increase Over Original Authorized Cost</b>	<b>257.20%</b>
<b>Percentage Completion</b>	<b>38.33%</b>
<b>Original Target Completion Date</b>	<b>N/A</b>
<b>Revised Target Completion Date</b>	<b>N/A</b>

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
EASTSIDE HIGH SCHOOL, WATER INFILTRATION AND STORM DRAINAGE PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
<b>Total Revenues and Other Financing Sources</b>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	-	-	-	15,000
<b>Total Expenditures and Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
<b>Excess (Deficit) of Revenue Over (Under) Expenditures</b>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>-</u>

**Additional Project Information:**

SDA Project Number	4010-040-09-OJAB
SDA Grant Number	GB-0159
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
NEW ROBERTO CLEMENTE SCHOOL HVAC CONTROL SYSTEM  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
<b>Total Revenues and Other Financing Sources</b>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	-	-	-	15,000
<b>Total Expenditures and Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
<b>Excess (Deficit) of Revenue Over (Under) Expenditures</b>	<u>15,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>-</u>

**Additional Project Information:**

SDA Project Number	4010-N02-08-OHAO
SDA Grant Number	GB-0199
Grant Date	1/12/2014
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000

Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
JOHN F. KENNEDY HIGH SCHOOL ELEVATOR REPLACEMENT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources-SDA Grant	\$ 122,577	-	\$ 122,577	\$ 122,577
 Total Revenues and Other Financing Sources	 <u>122,577</u>	 <u>-</u>	 <u>122,577</u>	 <u>122,577</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services				15,000
Construction Services	<u>116,740</u>	<u>-</u>	<u>116,740</u>	<u>107,577</u>
 Total Expenditures and Other Financing Uses	 <u>116,740</u>	 <u>-</u>	 <u>116,740</u>	 <u>122,577</u>
 Excess (Deficit) of Revenue Over (Under) Expenditures	 <u>5,837</u>	 <u>\$ -</u>	 <u>\$ 5,837</u>	 <u>-</u>

**Additional Project Information:**

SDA Project Number	4010-030-09-OYAW
SDA Grant Number	GB-0197
Grant Date	9/1/2013
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 122,577
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 122,577
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
BAURLE FIELD IMPROVEMENTS  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
Local Sources - City Contribution	\$ 1,150,000		\$ 1,150,000	\$ 1,150,000
Transfer from Capital Outlay	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
 Total Revenues and Other Financing Sources	 <u>1,200,000</u>	 <u>-</u>	 <u>1,200,000</u>	 <u>1,200,000</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	34,600	-	34,600	100,000
Construction Services	<u>938,678</u>	<u>-</u>	<u>938,678</u>	<u>1,100,000</u>
 Total Expenditures and Other Financing Uses	 <u>973,278</u>	 <u>-</u>	 <u>973,278</u>	 <u>1,200,000</u>
 Excess (Deficit) of Revenue Over (Under) Expenditures	 <u>\$ 226,722</u>	 <u>\$ -</u>	 <u>\$ 226,722</u>	 <u>-</u>
<b>Additional Project Information:</b>				
SDA Project Number	N/A			
SDA Grant Number	N/A			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 1,200,000			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 1,200,000			
 <b>Percentage Increase Over Original</b>				
Authorized Cost	0.00%			
Percentage Completion	81.11%			
Original Target Completion Date	N/A			
Revised Target Completion Date	N/A			

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**ENTERPRISE FUNDS**



**PATERSON PUBLIC SCHOOLS  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF NET POSITION  
AS OF JUNE 30, 2013**

**THIS STATEMENT IS NOT APPLICABLE**

**FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4**

**COMBINING STATEMENTS OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**THIS STATEMENT IS NOT APPLICABLE**

**FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-5**

**COMBINING STATEMENTS OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**THIS STATEMENT IS NOT APPLICABLE**

**FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-6**

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**FIDUCIARY FUNDS**



**PATERSON PUBLIC SCHOOLS  
FIDUCIARY FUNDS  
COMBINING STATEMENT OF AGENCY NET POSITION  
JUNE 30, 2012**

	<u>Agency</u>		<u>Total</u>
	<u>Student Activity</u>	<u>Payroll</u>	
<b>ASSETS</b>			
Cash	\$ 232,515	\$ 2,526,051	\$ 2,758,566
Total Assets	<u>\$ 232,515</u>	<u>\$ 2,526,051</u>	<u>\$ 2,758,566</u>
<b>LIABILITIES</b>			
Payroll Deductions and Withholdings		\$ 2,481,023	\$ 2,481,023
Accrued Salaries and Wages		6,566	6,566
Summer Payment Plan Deposits		19,772	19,772
Due to Student Groups	\$ 232,515		232,515
Due to Other Funds	<u>-</u>	<u>18,690</u>	<u>18,690</u>
Total Liabilities	<u>\$ 232,515</u>	<u>\$ 2,526,051</u>	<u>\$ 2,758,566</u>

**PATERSON PUBLIC SCHOOLS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENT IS PRESENTED ON EXHIBIT B-8

**PATERSON PUBLIC SCHOOLS  
STUDENT ACTIVITY AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Balance, <u>July 1, 2012</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Balance, <u>June 30, 2013</u>
<b>High School</b>				
Eastside High School	\$ 54,892	\$ 230,210	\$ 219,544	\$ 65,558
Garrett Morgan	259	2,588	138	2,709
HARP Academy	5,947	38,879	42,168	2,658
International High School	3,496	24,158	25,493	2,160
John F. Kennedy	31,901	164,077	163,592	32,386
Panther Academy	9,542	18,931	27,166	1,307
Rosa Parks	31,331	56,139	55,625	31,845
Silk City	4,256	6,245	5,637	4,864
Sports Business Academy	45	9,076	9,056	66
Don Bosco Technology Academy	6,439	30,689	34,775	2,352
Y.E.S. Academy	220			220
Stars Academy	6,012	4,990	9,356	1,646
	<u>154,339</u>	<u>585,982</u>	<u>592,549</u>	<u>147,772</u>
<b>Total High School</b>				
<b>Elementary Schools</b>				
1	6,040	14,542	19,586	996
2	538	11,089	9,677	1,950
3	995	23,224	22,686	1,533
5	2,918	8,714	8,326	3,306
7	5,763	33,189	36,604	2,348
8	1,909	5,375	3,319	3,966
9	7,052	59,886	54,099	12,839
11	2,926	372	259	3,039
12	300	6,665	6,965	
13	1,651	13,018	13,298	1,371
15	2,014	20,042	18,863	3,192
20	4,680	11,569	10,337	5,912
21	920	22,445	20,216	3,150
25	1,422		216	1,206
26	7,918	42,240	45,174	4,984
28	6,665	3,034	4,252	5,447
Academy of Performing Arts (School #6)	3,315	8,701	10,452	1,563
Alexander Hamilton Academy	449			449
Nappier Academy / School #4	102	6,530	3,743	2,889
Edward W. Kilpatrick	5,572		866	4,706
Martin Luther King	3,053		68	2,985
Roberto Clemente	4,885	4,585	3,766	5,704
New Roberto Clemente	14,853	19,045	31,804	2,094
	<u>85,938</u>	<u>314,264</u>	<u>324,575</u>	<u>75,628</u>
<b>Total Elementary Schools</b>				
<b>Athletic Associations</b>				
Eastside Athletic Association	1,644	64,162	59,121	6,685
JFK Athletic Association	12,092	52,696	62,358	2,430
	<u>13,736</u>	<u>116,858</u>	<u>121,479</u>	<u>9,115</u>
<b>Total Athletic Associations</b>				
	<u>\$ 254,013</u>	<u>\$ 1,017,105</u>	<u>\$ 1,038,603</u>	<u>\$ 232,515</u>

**PATERSON PUBLIC SCHOOLS  
PAYROLL AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Balance, July 1, <u>2012</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Balance, June 30, <u>2013</u>
Payroll Deductions and Withholdings	\$ 281,848	\$ 134,357,181	\$ 132,158,006	\$ 2,481,023
Accrued Salaries and Wages		143,566,725	143,560,159	6,566
Summer Payment Plan Deposits	15,214	10,198,006	10,193,448	19,772
Due to Other Funds	<u>15,294</u>	<u>9,058</u>	<u>5,662</u>	<u>18,690</u>
	<u>\$ 312,356</u>	<u>\$ 288,130,970</u>	<u>\$ 285,917,275</u>	<u>\$ 2,526,051</u>

**LONG-TERM DEBT**



**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF SERIAL BONDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**THIS SCHEDULE IS NOT APPLICABLE**

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF OBLIGATIONS UNDER LEASE PURCHASE AGREEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

<u>Series</u>	<u>Interest Rate</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2012</u>	<u>Decreases</u>	<u>Balance June 30, 2013</u>
Refunding	3.25%-4.00%	\$ 11,070,000	\$ 8,930,000	\$ 970,000	\$ 7,960,000
			<u>\$ 8,930,000</u>	<u>\$ 970,000</u>	<u>\$ 7,960,000</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
DEBT SERVICE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REVENUES:</b>					
Local Sources					
Property Tax Levy	\$ 404,803		\$ 404,803	\$ 404,803	
State Sources:					
Debt Service Aid	795,908	-	795,908	795,908	-
<b>Total Revenues</b>	<u>1,200,711</u>	<u>-</u>	<u>1,200,711</u>	<u>1,200,711</u>	<u>-</u>
<b>EXPENDITURES:</b>					
Regular Debt Service:					
Principal Payments-Comm. Approved Lease Purch. Agrm.	970,000		970,000	970,000	
Interest for Comm. Approved Lease Purch. Agrm.	330,350		330,350	330,349	\$ 1
<b>Total Expenditures</b>	<u>1,300,350</u>	<u>-</u>	<u>1,300,350</u>	<u>1,300,349</u>	<u>1</u>
<b>Net Change in Fund Balance</b>	(99,639)	-	(99,639)	(99,638)	(1)
<b>Fund Balance, Beginning of Year</b>	99,639	-	99,639	99,639	-
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (1)</u>
<b><u>Recapitulation of Fund Balance</u></b>					
Restricted for Debt Service				<u>\$ 1</u>	

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## STATISTICAL SECTION

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

### Contents

### Exhibits

#### **Financial Trends**

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

J-1 to J-5

#### **Revenue Capacity**

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

J-6 to J-9

#### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

J-10 to J-13

#### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

J-14 and J-15

#### **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

J-16 to J-20

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



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

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Governmental Activities</b>										
Net Investment in Capital Assets	\$ 215,046,291	\$ 250,129,321	\$ 247,723,923	\$ 260,109,196	\$ 268,572,972	\$ 279,041,539	\$ 286,086,922	\$ 284,385,398	\$ 278,370,900	\$ 275,437,805
Restricted	986,039	675,903	843,767	615,294	142,789	1,934	7,205,061	14,304,599	25,590,497	18,391,358
Unrestricted	(19,651,863)	(8,298,573)	(8,442,627)	(11,146,490)	1,275,034	(8,061,760)	(22,804,551)	(23,435,573)	(5,028,057)	(642,010)
<b>Total Governmental Activities Net Position</b>	<b>\$ 196,380,467</b>	<b>\$ 242,506,651</b>	<b>\$ 240,125,063</b>	<b>\$ 249,578,000</b>	<b>\$ 269,990,795</b>	<b>\$ 270,981,713</b>	<b>\$ 270,487,432</b>	<b>\$ 275,254,424</b>	<b>\$ 298,933,340</b>	<b>\$ 293,187,153</b>
<b>Business-Type Activities</b>										
Net Investment in Capital Assets	\$ 1,188,909	\$ 1,126,828	\$ 899,534	\$ 668,856	\$ 438,178	\$ 207,500	\$ 244,303	\$ 209,434	\$ 470,761	\$ 374,645
Restricted										
Unrestricted	(2,323,123)	(3,745,429)	(5,258,802)	(5,775,579)	(530,757)	857,774	2,637,508	4,315,517	3,259,713	3,234,307
<b>Total Business-Type Activities Net Position</b>	<b>\$ (1,134,214)</b>	<b>\$ (2,618,601)</b>	<b>\$ (4,359,268)</b>	<b>\$ (5,106,723)</b>	<b>\$ (92,579)</b>	<b>\$ 1,065,274</b>	<b>\$ 2,881,811</b>	<b>\$ 4,524,951</b>	<b>\$ 3,730,474</b>	<b>\$ 3,608,952</b>
<b>District-Wide</b>										
Net Investment in Capital Assets	\$ 216,235,200	\$ 251,256,149	\$ 248,623,457	\$ 260,778,052	\$ 269,011,150	\$ 279,249,039	\$ 286,331,225	\$ 284,594,832	\$ 278,841,661	\$ 275,812,450
Restricted	986,039	675,903	843,767	615,294	142,789	1,934	7,205,061	14,304,599	25,590,497	18,391,358
Unrestricted	(21,974,986)	(12,044,002)	(13,701,429)	(16,922,069)	744,277	(7,203,986)	(20,167,043)	(19,120,056)	(1,768,344)	2,592,297
<b>Total District Net Position</b>	<b>\$ 195,246,253</b>	<b>\$ 239,888,050</b>	<b>\$ 235,765,795</b>	<b>\$ 244,471,277</b>	<b>\$ 269,898,216</b>	<b>\$ 272,046,987</b>	<b>\$ 273,369,243</b>	<b>\$ 279,779,375</b>	<b>\$ 302,663,814</b>	<b>\$ 296,796,105</b>

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

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses</b>										
<b>Governmental Activities</b>										
<b>Instruction</b>										
Regular	\$ 175,187,978	\$ 192,734,945	\$ 216,582,273	\$ 259,183,283	\$ 255,122,347	\$ 256,994,641	\$ 254,366,135	\$ 243,972,986	\$ 251,391,367	\$ 256,366,514
Special Education	44,496,676	46,636,713	52,069,053	70,341,236	70,084,366	68,430,395	64,509,076	80,335,399	76,206,404	78,887,337
Other Instruction	24,331,891	26,721,973	23,819,124	18,113,165	17,462,236	18,820,529	42,449,059	36,489,793	35,119,655	38,377,756
School Sponsored Activities & Athletics	19,198,705	1,290,263	1,757,994	2,170,105	2,237,183	2,172,552	2,100,779	1,801,578	1,866,156	1,939,548
Community Services	737,620	644,092	514,165	728,209	826,034	452,133	421,444	477,169	519,115	652,046
<b>Support Services:</b>										
Student and Instruction Related Services	90,841,710	99,647,501	108,692,275	80,946,621	85,459,346	87,926,747	86,441,146	72,300,897	84,268,585	88,522,496
General Administration	7,951,531	9,349,912	6,757,530	6,225,738	4,905,662	4,980,890	5,375,949	5,131,354	6,300,806	6,778,102
School Administrative Services	20,823,185	21,444,444	17,511,990	21,386,437	19,914,209	20,327,769	19,069,149	21,120,444	20,506,048	21,600,369
Central and Other Support Services	7,568,909	11,243,004	9,494,472	9,574,963	10,644,531	11,020,862	11,438,546	10,484,290	10,611,639	11,798,453
Plant Operations And Maintenance	39,359,549	52,910,590	60,454,891	56,910,426	50,367,780	56,154,208	52,189,121	52,581,933	51,018,812	57,066,081
Pupil Transportation	11,905,718	12,919,494	13,865,230	15,162,363	16,924,685	17,230,058	17,183,312	14,707,654	15,571,386	14,259,342
Interest On Long-Term Debt	776,790	754,470	712,683	724,134	575,996	530,731	499,112	473,359	433,778	391,401
<b>Total Governmental Activities Expenses</b>	<b>443,180,262</b>	<b>476,297,401</b>	<b>512,231,680</b>	<b>541,466,680</b>	<b>534,544,375</b>	<b>545,041,515</b>	<b>556,042,828</b>	<b>539,876,856</b>	<b>553,813,751</b>	<b>576,639,445</b>
<b>Business-Type Activities:</b>										
Food Service	10,870,515	11,949,870	12,320,672	11,924,109	11,399,418	10,526,895	10,744,204	10,635,560	13,855,901	13,503,631
Other Non-Major										
Child Care	23,938	10,466	-	-	-	-	-	-	-	-
<b>Total Business-Type Activities Expense</b>	<b>10,894,453</b>	<b>11,960,336</b>	<b>12,320,672</b>	<b>11,924,109</b>	<b>11,399,418</b>	<b>10,526,895</b>	<b>10,744,204</b>	<b>10,635,560</b>	<b>13,855,901</b>	<b>13,503,631</b>
<b>Total District Expenses</b>	<b>\$ 454,074,715</b>	<b>\$ 488,257,737</b>	<b>\$ 524,552,352</b>	<b>\$ 553,390,789</b>	<b>\$ 545,943,793</b>	<b>\$ 555,568,410</b>	<b>\$ 566,787,032</b>	<b>\$ 550,512,416</b>	<b>\$ 567,669,652</b>	<b>\$ 590,143,076</b>
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
<b>Charges for Services:</b>										
Instruction (Tuition)				\$ 2,400	\$ 13,685	\$ 182,207	\$ 162,205	\$ 21,078	\$ 112,053	\$ 279,276
Special Education	\$ 39,571	\$ 42,172								
Operating Grants And Contributions	86,186,498	102,061,809	\$ 64,796,036	136,252,762	137,337,870	122,807,585	197,357,086	141,702,604	155,690,480	143,797,407
Capital Grants And Contributions	127,032,070	46,263,823	10,257,651	25,734,756	20,241,436	24,503,096	16,571,075	4,072,825	4,530,018	8,328,501
<b>Total Governmental Activities Program Revenues</b>	<b>213,258,139</b>	<b>148,367,804</b>	<b>75,053,687</b>	<b>161,989,918</b>	<b>157,592,991</b>	<b>147,492,888</b>	<b>214,090,366</b>	<b>145,796,507</b>	<b>160,352,551</b>	<b>152,405,184</b>

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

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Business-Type Activities:</b>										
Charges For Services										
Food Service	\$ 637,578	\$ 742,863	\$ 749,964	\$ 698,432	\$ 490,252	\$ 443,215	\$ 330,222	\$ 290,507	\$ 264,042	\$ 249,062
Child Care	23,938	10,466								
Operating Grants And Contributions	8,838,109	9,722,620	9,830,041	10,406,123	10,768,371	11,226,668	12,206,055	11,988,193	12,797,382	13,133,047
Capital Grants And Contributions							20,590			
<b>Total Business Type Activities Program Revenues</b>	<b>9,499,625</b>	<b>10,475,949</b>	<b>10,580,005</b>	<b>11,104,555</b>	<b>11,258,623</b>	<b>11,669,883</b>	<b>12,556,867</b>	<b>12,278,700</b>	<b>13,061,424</b>	<b>13,382,109</b>
<b>Total District Program Revenues</b>	<b>\$ 222,757,764</b>	<b>\$ 158,843,753</b>	<b>\$ 85,633,692</b>	<b>\$ 173,094,473</b>	<b>\$ 168,851,614</b>	<b>\$ 159,162,771</b>	<b>\$ 226,647,233</b>	<b>\$ 158,075,207</b>	<b>\$ 173,413,975</b>	<b>\$ 165,787,293</b>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ (229,922,123)	\$ (327,929,597)	\$ (437,177,993)	\$ (379,476,762)	\$ (376,951,384)	\$ (397,548,627)	\$ (341,952,462)	\$ (394,080,349)	\$ (393,461,200)	\$ (424,234,261)
Business-Type Activities	(1,394,828)	(1,484,387)	(1,740,667)	(819,554)	(140,795)	1,142,988	1,812,663	1,643,140	(794,477)	(121,522)
<b>Total District-Wide Net Expense</b>	<b>\$ (231,316,951)</b>	<b>\$ (329,413,984)</b>	<b>\$ (438,918,660)</b>	<b>\$ (380,296,316)</b>	<b>\$ (377,092,179)</b>	<b>\$ (396,405,639)</b>	<b>\$ (340,139,799)</b>	<b>\$ (392,437,209)</b>	<b>\$ (394,255,677)</b>	<b>\$ (424,355,783)</b>
<b>General Revenues And Other Changes In Net Position</b>										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 36,016,971	\$ 36,016,971	\$ 36,016,971	\$ 36,016,971	\$ 36,016,971	\$ 37,457,650	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956
Property Taxes Levied For Debt Service	372,719	49,857	372,005	371,965	374,285	326,508	365,829	505,422	301,447	404,803
Federal And State Aid - Unrestricted	314,212,102	332,221,218	395,150,707	327,173,707	339,631,121	345,165,227	289,042,114	343,007,734	366,415,045	368,018,719
Federal And State Aid - Restricted				20,396,585	22,154,994	8,068,737	7,865,913	8,040,499	7,633,112	6,503,881
State Aid Restricted For Debt Service Principal				430,032	510,351	537,561	631,969	558,327	558,200	593,710
Investment Earnings	6,347	502,836	30,813	1,637,514	1,325,169	525,364	258,142	287,214	333,383	302,752
Capital Asset Donations					24,990					
Miscellaneous Income	2,348,341	3,514,899	2,114,215	2,987,439	2,433,031	6,458,498	4,338,258	3,406,153	2,942,973	3,708,253
Loss on Sale of Assets										
Special Item - Refund of Lease Purchase and BDA Loan Proceeds										
Transfers			202,374		(5,106,723)					
<b>Total Governmental Activities</b>	<b>352,956,480</b>	<b>372,305,781</b>	<b>433,887,085</b>	<b>389,034,233</b>	<b>397,364,189</b>	<b>398,539,545</b>	<b>341,458,181</b>	<b>394,761,305</b>	<b>417,140,116</b>	<b>418,488,074</b>
<b>Business-Type Activities:</b>										
Investment Earnings				72,099	48,216	14,865	3,874	-	-	-
Transfers					5,106,723					
<b>Total Business-Type Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,099</b>	<b>5,154,939</b>	<b>14,865</b>	<b>3,874</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total District-Wide</b>	<b>\$ 352,956,480</b>	<b>\$ 372,305,781</b>	<b>\$ 433,887,085</b>	<b>\$ 389,106,332</b>	<b>\$ 402,519,128</b>	<b>\$ 398,554,410</b>	<b>\$ 341,462,055</b>	<b>\$ 394,761,305</b>	<b>\$ 417,140,116</b>	<b>\$ 418,488,074</b>
<b>Change In Net Position</b>										
Governmental Activities	\$ 123,034,357	\$ 44,376,184	\$ (3,290,908)	\$ 9,537,471	\$ 20,412,805	\$ 990,918	\$ (494,281)	\$ 680,956	\$ 23,678,916	\$ (5,746,187)
Business-Type Activities	(1,394,828)	(1,484,387)	(1,740,667)	(747,455)	5,014,144	1,157,853	1,816,537	1,643,140	(794,477)	(121,522)
<b>Total District</b>	<b>\$ 121,639,529</b>	<b>\$ 42,891,797</b>	<b>\$ (5,031,575)</b>	<b>\$ 8,810,016</b>	<b>\$ 25,426,949</b>	<b>\$ 2,148,771</b>	<b>\$ 1,322,256</b>	<b>\$ 2,324,096</b>	<b>\$ 22,884,439</b>	<b>\$ (3,867,709)</b>

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**PATERSON PUBLIC SCHOOLS**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**  
*(modified accrual basis of accounting)*

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Fund</b>										
Reserved	\$ 422,803	\$ 9,589,544	\$ 20,986,950	\$ 2,883,421	\$ 3,739,424	\$ 13,284,804	\$ 23,123,100			
Unreserved	(6,675,383)	(4,062,617)	(11,566,298)	5,657,450	7,387,687	(13,371,019)	(30,682,906)			
Restricted								\$ 20,787,971	\$ 40,132,489	\$ 35,644,220
Committed								735,611	1,304,965	88,398
Assigned								7,570,795	17,775,328	23,051,231
Unassigned								(29,450,263)	(32,730,590)	(33,671,357)
<b>Total General Fund</b>	<b>\$ (6,252,580)</b>	<b>\$ 5,526,927</b>	<b>\$ 9,420,652</b>	<b>\$ 8,540,871</b>	<b>\$ 11,127,111</b>	<b>\$ (86,215)</b>	<b>\$ (7,559,806)</b>	<b>\$ (355,886)</b>	<b>\$ 26,482,192</b>	<b>\$ 25,112,492</b>
<b>All Other Governmental Funds</b>										
Reserved	\$ 324,386			\$ 30,813	\$ 272,666	\$ 287,380	\$ 99,639			
Unreserved	(916,174)	\$ 93,572	\$ (933,597)	(2,396,543)	(440,542)	934	204,061			
Restricted								\$ 303,599	\$ 99,639	\$ 1
Unassigned								(6,612)		
<b>Total All Other Governmental Funds</b>	<b>\$ (591,788)</b>	<b>\$ 93,572</b>	<b>\$ (933,597)</b>	<b>\$ (2,365,730)</b>	<b>\$ (167,876)</b>	<b>\$ 288,314</b>	<b>\$ 303,700</b>	<b>\$ 296,987</b>	<b>\$ 99,639</b>	<b>\$ 1</b>

**Note:**

Beginning with Fiscal Year 2011, the District implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. This Statement 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. Reclassification of prior year fund balance amounts to comply with Statement No. 54 is not required.

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

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues</b>										
Property Tax Levy	\$ 36,389,690	\$ 36,066,828	\$ 36,388,976	\$ 36,388,936	\$ 36,391,256	\$ 37,784,158	\$ 39,321,785	\$ 39,461,378	\$ 39,257,403	\$ 39,360,759
Tuition Charges				2,400	13,685	182,207	162,205	21,078	112,053	279,276
Interest Earnings				1,637,514	1,325,169	525,364	258,142	287,214	333,383	302,752
Miscellaneous	3,741,344	5,667,880	2,145,028	3,246,890	3,177,974	6,578,298	4,447,254	4,469,806	3,754,991	3,830,539
State Sources	497,615,240	452,833,344	442,332,564	479,398,391	491,210,799	470,972,414	413,794,991	451,436,678	486,996,031	494,759,254
Federal Sources	28,454,286	26,085,534	27,871,810	30,350,020	28,474,279	29,989,992	97,564,170	45,559,184	47,038,806	32,360,678
<b>Total Revenue</b>	<b>566,200,560</b>	<b>520,673,586</b>	<b>508,738,378</b>	<b>551,024,151</b>	<b>560,593,162</b>	<b>546,032,433</b>	<b>555,548,547</b>	<b>541,235,338</b>	<b>577,492,667</b>	<b>570,893,258</b>
<b>Expenditures</b>										
<b>Instruction</b>										
Regular Instruction	173,776,894	190,635,417	212,300,964	255,652,429	257,248,697	255,850,796	253,045,031	242,843,062	250,473,502	254,235,762
Special Education Instruction	44,299,856	46,269,946	54,061,727	71,209,920	71,461,791	68,572,096	64,406,128	80,420,953	76,463,329	78,480,839
Other Special Instruction	24,118,755	26,414,365	24,534,515	22,717,966	17,152,745	18,448,462	42,163,148	36,226,063	34,868,504	37,976,099
School Sponsored Activities And Athletics	19,178,560	1,276,610	1,743,722	2,153,485	2,256,749	2,110,992	2,058,599	1,754,911	1,819,257	1,880,875
Community Services	725,755	637,077	512,076	727,682	840,656	452,133	421,264	478,033	520,416	650,757
<b>Support Services</b>										
Student and Inst. Related Services	90,071,008	98,579,137	107,903,065	77,530,771	85,128,193	85,487,696	84,625,373	70,242,436	82,166,444	86,056,018
General Administration	7,845,225	9,244,584	6,759,677	6,125,622	4,586,349	4,529,115	5,057,257	5,461,744	5,933,650	6,396,627
School Administrative Services	20,592,137	21,157,091	17,327,122	21,238,767	19,874,599	19,845,535	18,687,525	20,720,367	20,116,656	21,046,104
Central and Other Support Services	7,403,787	11,013,372	9,283,298	9,370,506	10,100,741	10,171,307	10,848,827	9,787,525	9,880,048	11,016,084
Plant Operations And Maintenance	37,075,137	38,721,808	44,491,498	42,838,856	42,576,923	46,247,316	44,781,867	44,533,734	42,434,222	48,475,730
Pupil Transportation	11,900,022	12,909,677	13,858,099	15,155,595	16,913,401	17,203,918	17,164,184	14,684,870	15,548,549	14,233,122
Capital Outlay	127,215,142	47,004,671	11,919,717	26,002,560	21,316,317	26,562,901	18,437,649	5,581,300	7,745,794	10,614,230
<b>Debt Service</b>										
Principal	4,477,108	3,578,048	3,096,496	1,849,846	660,000	835,000	880,000	910,000	940,060	970,000
Interest And Other Charges	792,542	766,916	739,165	742,060	1,530,806	472,302	429,900	393,133	362,835	330,349
<b>Total Expenditures</b>	<b>569,471,928</b>	<b>508,208,719</b>	<b>508,531,141</b>	<b>553,336,065</b>	<b>551,647,967</b>	<b>536,789,569</b>	<b>563,006,752</b>	<b>534,038,131</b>	<b>549,273,206</b>	<b>572,362,596</b>
<b>Excess (Deficiency) Of Revenues</b>										
Over (Under) Expenditures	(3,271,368)	12,464,867	207,237	(2,311,914)	8,945,195	(10,757,136)	(7,458,205)	7,197,207	28,219,461	(1,469,338)
<b>Other Financing Sources (Uses)</b>										
Proceeds from Lease Refunding					11,070,000					
Original Issue Discount					(44,378)					
Payment to Refunded Lease Escrow Agent					(10,080,000)					
Transfers In		19,491,464	22,878,963	20,396,585	25,882,197	12,013,238	8,069,873	8,140,138	7,689,724	8,438,881
Transfers Out		(19,491,464)	(22,878,963)	(20,396,585)	(30,988,920)	(12,013,238)	(8,069,873)	(8,140,138)	(7,689,724)	(8,438,881)
<b>Total Other Financing Sources (Uses)</b>					<b>(4,161,101)</b>					
<b>Net Change In Fund Balances</b>	<b>\$ (3,271,368)</b>	<b>\$ 12,464,867</b>	<b>\$ 207,237</b>	<b>\$ (2,311,914)</b>	<b>\$ 4,784,094</b>	<b>\$ (10,757,136)</b>	<b>\$ (7,458,205)</b>	<b>\$ 7,197,207</b>	<b>\$ 28,219,461</b>	<b>\$ (1,469,338)</b>
<b>Debt Service As A Percentage Of</b>										
Noncapital Expenditures	1.19%	0.94%	0.77%	0.49%	0.41%	0.25%	0.24%	0.25%	0.24%	0.23%

\* Noncapital expenditures are total expenditures less capital outlay.

PATERSON PUBLIC SCHOOLS  
 GENERAL FUND OTHER LOCAL REVENUE BY SOURCE  
 LAST TEN YEARS  
 (Unaudited)

Fiscal Year Ended June 30,	Tuition	Interest on Investments	Refund of Prior Year Expenditures	Cancelled Prior Year Payables	State Dated Checks	Utility Refunds	Settlements	Private Grants	Indirect Cost Reimbursement	E-Rate Reimbursements	Miscellaneous	Total
2004	\$ 39,571	\$ 192,533				\$ 435,365	\$ 1,421,448	\$ 1,361,144			\$ 248,936	\$ 3,734,997
2005	42,172	487,653			\$ 157,390	509,456	1,005,150	1,607,973			1,842,903	5,652,697
2006	11,755	1,039,850			11,375	411,048		35,115			507,589	2,016,731
2007	2,400	1,602,406			15,900	417,939	1,400,000		\$ 182,848		970,752	4,592,245
2008	13,685	1,311,246	\$ 886,422	\$ 870,443					554,429		675,986	4,312,211
2009	182,207	510,650	379,135	1,027,603		2,980,723			624,837		1,446,200	7,151,355
2010	162,205	241,923	789,808	1,946,502	54,618				438,016		1,109,314	4,742,386
2011	21,078	287,214	1,074,415	1,115,169			428,628		677,526		787,941	4,391,971
2012	112,053	333,383	790,767	107,960	8,327				373,774	\$ 789,096	873,049	3,388,409
2013	279,276	302,752	1,466,242	981,436			293,623		107,662	243,455	615,835	4,290,281

**PATERSON PUBLIC SCHOOLS**  
**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN YEARS**  
**(Unaudited)**

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>a</sup>
2004	\$ 9,437,520	\$ 363,524,285	\$ 119,588,860	\$ 44,761,563	\$ 38,581,028	\$ 575,893,256	\$ 1,938,197	\$ 577,831,453	\$ 4,280,232,985	\$ 6.234
2005	9,553,380	364,174,765	118,308,010	42,712,663	38,417,528	573,166,346	1,685,056	574,851,402	4,964,174,456	6.299
2006	10,235,750	366,155,555	115,840,638	42,371,903	38,229,828	572,833,674	1,334,999	574,168,673	6,031,183,540	6.338
2007 (1)	186,957,300	6,310,285,900	1,736,768,700	648,880,900	491,173,100	9,374,065,900	14,551,432	9,388,617,332	7,353,174,894	0.388
2008	188,322,400	6,301,093,300	1,713,639,200	629,668,600	485,494,450	9,318,217,950	13,666,858	9,331,884,808	8,516,829,800	0.398
2009	184,572,060	6,305,862,040	1,727,489,145	610,010,200	511,254,000	9,339,187,445	13,509,374	9,352,696,819	9,038,160,514	0.412
2010	179,670,710	6,292,039,157	1,700,941,875	602,582,900	505,956,200	9,281,190,842	13,832,573	9,295,023,415	8,948,422,363	0.424
2011	183,157,910	6,235,334,057	1,686,584,175	563,238,300	496,089,200	9,164,403,642	13,832,573	9,178,236,215	8,501,229,029	0.429
2012	177,854,460	6,053,404,407	1,636,794,675	534,434,500	493,569,500	8,898,057,542	13,832,573	8,911,890,115	7,430,116,572	0.441
2013	173,580,900	5,714,628,177	1,599,660,187	517,803,000	486,480,900	8,492,153,164	13,832,573	8,505,985,737	6,821,169,779	0.463

Source: County Abstract of Ratables

<sup>a</sup> Tax rates are per \$100

(1): The City underwent a revaluation of properties, which became effective in 2007.

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

Calendar Year	Paterson Public Schools	Overlapping Rates			Total Direct and Overlapping Tax Rate
		City of Paterson	County of Passaic	County Open Space	
2004	\$ 6.234	\$ 13.160	\$ 4.020	\$ 0.076	\$ 23.490
2005	6.299	14.180	4.422	0.089	24.990
2006	6.338	14.423	5.432	0.107	26.300
2007	(1) 0.388	0.971	0.372	0.010	1.741
2008	0.398	0.997	0.448	0.010	1.853
2009	0.412	1.038	0.471	0.010	1.931
2010	0.424	1.191	0.502	0.010	2.126
2011	0.429	1.565	0.511	0.010	2.515
2012	0.441	1.597	0.468	0.008	2.515
2013	0.463	1.744	0.529	0.008	2.744

Source: County Abstract of Ratables

(1) : The City underwent a revaluation of properties which became effective in 2007.

**PATERSON PUBLIC SCHOOLS  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND SEVEN YEARS AGO  
(Unaudited)**

Taxpayer	2013		2007	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
297 Paterson, LLC C/O Dubrow Mgmt. Co.	\$ 24,093,700	0.28%	\$ 24,093,700	0.26%
Center City Partners/Alma Realty	23,738,900	0.28%		
Rt 20 Retail Center, LLC	21,449,000	0.25%		
Paterson Plaza LLC			20,357,400	0.22%
Okonite Co.	18,403,700	0.22%	18,403,700	0.20%
Great Falls Realty Associates, LLC	16,500,000	0.19%	17,884,000	0.19%
HDI Realty, LLC	16,255,200	0.19%		
Riverview Towers I, LLC	15,742,900	0.19%		
The Realty Associates Fund VII, LP	14,187,100	0.17%	14,187,100	0.15%
NJ Bell Telephone	13,832,573	0.16%	14,551,432	0.15%
Park East Terrace	13,498,200	0.16%	14,998,200	0.16%
RB Paterson, LLC C/O Paterson Public Schools	12,799,800	0.15%		
Beckwith Paterson Joint Venture			21,974,500	0.23%
Patterson Fedelco Co., LLC			14,122,000	0.15%
Great A&P Tea Co. Inc.			12,799,800	0.14%
	<u>\$ 190,501,073</u>	<u>2.24%</u>	<u>\$ 173,371,832</u>	<u>2.79%</u>

Source: Municipal Tax Assessor

**PATERSON 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
		Amount	Percentage of Levy	
2004	\$ 36,389,690	\$ 36,389,690	100.00%	N/A
2005	36,066,828	36,066,828	100.00%	N/A
2006	36,388,976	36,388,976	100.00%	N/A
2007	36,388,936	36,388,936	100.00%	N/A
2008	36,391,256	36,391,256	100.00%	N/A
2009	37,784,158	37,784,158	100.00%	N/A
2010	39,321,785	39,321,785	100.00%	N/A
2011	39,461,378	39,461,378	100.00%	N/A
2012	39,257,403	39,257,403	100.00%	N/A
2013	39,360,759	39,360,759	100.00%	N/A

**PATERSON PUBLIC SCHOOLS  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS  
(Unaudited)**

Fiscal Year Ended June 30, ^ ^	<u>Governmental Activities</u>			Total District	Population	Per Capita
	General Obligation Bonds	Certificates of Participation	Capital Leases			
2004		\$ 20,685,360		\$ 20,685,360	147,912	\$ 140
2005		17,111,343		17,111,343	146,922	116
2006		14,014,846		14,014,846	145,903	96
2007		12,165,000		12,165,000	145,113	84
2008		12,495,000		12,495,000	144,961	86
2009		11,660,000		11,660,000	145,834	80
2010		10,780,000		10,780,000	146,309	74
2011		9,870,000		9,870,000	146,427	67
2012		8,930,000		8,930,000	145,219	61
2013		7,960,000		7,960,000	145,219 *	55

Source: District records

\* - Estimated

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

Fiscal Year Ended June 30,	<u>General Bonded Debt Outstanding</u>		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value <sup>a</sup> of Property	Per Capita <sup>b</sup>
	Certificates of Participation	Deductions			
2004	\$ 20,685,360		\$ 20,685,360	3.58%	\$ 140
2005	17,111,343		17,111,343	2.98%	116
2006	14,014,846		14,014,846	2.44%	96
2007	12,165,000		12,165,000	0.13%	84
2008	12,495,000		12,495,000	0.13%	86
2009	11,660,000		11,660,000	0.12%	80
2010	10,780,000		10,780,000	0.12%	74
2011	9,870,000		9,870,000	0.11%	67
2012	8,930,000		8,930,000	0.10%	61
2013	7,960,000		7,960,000	0.09%	55

Source: District records

Notes:

a See Exhibit J-6 for property tax data.

b See Exhibit J-14 for population data.

**PATERSON PUBLIC SCHOOLS  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF JUNE 30, 2013  
(Unaudited)**

	<u>Total Debt</u>
<b>Municipal Debt: (1)</b>	
City of Paterson	\$ 97,837,092
City of Paterson - Type I School Debt	604,804
Paterson Public Schools - COPS	<u>7,960,000</u>
	<u>106,401,896</u>
 <b>Other Debt</b>	
County of Passaic (2)	56,899,578
Passaic County Utilities Authority (2)	9,176,757
Passaic Valley Water Commission (4)	79,093,258
Passaic Valley Sewerage Commission (3)	25,099,710
North Jersey District Water Supply Commission (3)	<u>5,251,392</u>
	<u>175,520,695</u>
 <b>Total Direct and Overlapping Debt</b>	 <b><u>\$ 281,922,591</u></b>

**Source:**

- (1) City of Paterson's June 30, 2013 Annual Debt Statement
- (2) Based on Equalized Value of Municipality to County Total
- (3) Based on Usage
- (4) Based upon ownership

**PATERSON PUBLIC SCHOOLS  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

**Legal Debt Margin Calculation for Fiscal Year 2013**

Equalized Valuation Basis	
2010	\$ 8,473,651,823
2011	7,638,276,081
2012	7,132,711,457
	<u>\$ 23,244,639,361</u>
Average Equalized Valuation of Taxable Property	
	<u>\$ 7,748,213,120</u>
Debt Limit (6 % of average equalization value)	
	464,892,787
Total Net Debt Applicable to Limit	
	604,804
<u>Legal Debt Margin</u>	
	<u>\$ 464,287,983</u>

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	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt limit	\$ 227,615,218	\$ 259,751,062	\$ 203,647,277	\$ 242,415,999	\$ 432,849,896	\$ 346,162,291	\$ 523,292,446	\$ 524,076,155	\$ 499,368,714	\$ 464,892,787
Total net debt applicable to limit	8,379,571	6,765,254	5,063,973	3,932,715	3,410,048	2,875,296	1,768,035	1,768,036	1,193,900	604,804
Legal debt margin	<u>\$ 219,235,647</u>	<u>\$ 252,985,808</u>	<u>\$ 198,583,304</u>	<u>\$ 238,483,284</u>	<u>\$ 429,439,848</u>	<u>\$ 343,286,995</u>	<u>\$ 521,524,411</u>	<u>\$ 522,308,119</u>	<u>\$ 498,174,814</u>	<u>\$ 464,287,983</u>
Total net debt applicable to the limit as a percentage of debt limit	3.68%	2.60%	2.49%	1.62%	0.79%	0.83%	0.34%	0.34%	0.24%	0.13%

Source: Equalized valuation bases were obtained from the Annual Report of the State of New Jersey, Department of Treasury, Division of Taxation

**PATERSON PUBLIC SCHOOLS  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS  
(Unaudited)**

Year	Population	County Per Capita Personal Income	Unemployment Rate
2004	147,912	\$ 33,370	8.80%
2005	146,922	35,269	8.60%
2006	145,903	37,865	8.60%
2007	145,113	40,223	8.30%
2008	144,961	41,556	10.60%
2009	145,834	40,426	16.30%
2010	146,309	42,228	16.20%
2011	146,427	43,209	16.20%
2012	145,219	not available	16.50%
2013	145,219 *	not available	not available

Source: New Jersey State Department of Education

\* - Estimated

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

	2013		2004	
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>

**INFORMATION NOT AVAILABLE**

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

<u>Function/Program</u>	<u>2004</u>	<u>2005</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>
Instruction										
Regular	2,736	2,762	2,759	2,510	2,064	2,082	1,476	1,416	1,458	1,561
Special Education	310	311	317	682	703	614	594	849	845	977
Other Instruction	30	31	33	120	175	161	132	297	316	215
Nonpublic School Programs	36	34	17							
Adult/Continuing Education Programs			16	17	10	9	4	18	25	23
Support Services:										
Student & Instruction Related Services	521	540	561	362	349	375	373	558	478	658
General Administration	9	9	12	191	219	216	188	19	19	28
School Administrative Services	46	47	46	212	189	188	193	103	107	106
Other Administration Services	47	48	51	106	20	10	26	77	77	86
Central Services	74	66	69	80	91	78	78	72	72	75
Administrative Information Technology	11	14	20	10	10	11	12	5	6	8
Plant Operations and Maintenance	68	64	67	165	201	193	183	142	142	165
Pupil Transportation	5	7	7	7	6	6	5	5	5	5
Other Support Services	3	7	12					4	4	4
Special Schools	54	60	68							
Food Service	311	282	282	419	304	165	147	174	154	177
Child Care	455	479	513							
Total	<u>4,716</u>	<u>4,761</u>	<u>4,850</u>	<u>4,881</u>	<u>4,341</u>	<u>4,108</u>	<u>3,409</u>	<u>3,739</u>	<u>3,708</u>	<u>4,088</u>

Source: District Personnel Records

**PATERSON PUBLIC SCHOOLS  
OPERATING STATISTICS  
LAST TEN FISCAL YEARS  
(Unaudited)**

Pupil/Teacher Ratio

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change In	
						Elementary	Middle School	Senior			Average Daily Enrollment	Student Attendance Percentage
2003	26,301	\$ 407,862,944	\$ 15,508	12.39%	3,329	N/A	N/A	N/A	25,775	23,760	1.58%	92.18%
2004	26,760	437,509,656	16,349	5.43%	3,633	N/A	N/A	N/A	26,225	24,293	1.75%	92.63%
2005	26,172	455,485,084	17,404	6.45%	3,678	N/A	N/A	N/A	25,648	23,649	-2.20%	92.21%
2006	25,595	492,775,763	19,253	10.63%	3,703	N/A	N/A	N/A	25,083	23,090	-2.20%	92.05%
2007	25,142	524,741,599	20,871	8.41%	2,964	N/A	N/A	N/A	24,606	22,606	-1.90%	91.87%
2008	24,087	528,140,844	21,926	5.06%	2,639	N/A	N/A	N/A	23,961	21,981	-2.62%	91.74%
2009	23,575	528,919,366	22,436	2.32%	2,640	N/A	N/A	N/A	23,510	21,645	-1.88%	92.07%
2010	24,165	543,259,203	22,481	0.20%	2,682	N/A	N/A	N/A	23,995	22,152	2.06%	92.32%
2011	25,907	527,153,698	20,348	-9.49%	2,439	N/A	N/A	N/A	24,342	22,374	1.45%	91.92%
2012	26,665	540,224,577	20,260	-0.43%	2,619	N/A	N/A	N/A	24,592	22,680	1.03%	92.23%
2013	26,782	560,448,017	20,926	3.29%	2,597	N/A	N/A	N/A	24,454	22,671	-0.56%	92.71%

Sources: District records

Note: Enrollment based on annual October district count.  
Operating expenditures equal total expenditures less debt service and capital outlay.  
Cost per pupil represents operating expenditures divided by enrollment.

N/A = Not available

**PATERSON PUBLIC SCHOOLS  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(Unaudited)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Early Learning Center</b>										
<b>660 14th Ave.</b>										
Square Feet				14,001	14,001	14,001	14,001	14,001	14,001	14,001
Capacity (students)										
Students on Roll				126	127	135	136	147	150	155
<b>Rutland Early Childhood Ctr. (1914)</b>										
Square Feet				10,373	10,373	10,373	10,373	10,373	10,373	10,373
Capacity (students)										
Students on Roll				250						
<b>Elementary</b>										
<b>School 1 (2002)</b>										
Square Feet				24,418	24,418	24,418	24,418	24,418	24,418	24,418
Capacity (students)										
Students on Roll				291	308	293	294	294	281	307
<b>School 2 (1921, 1998)</b>										
Square Feet		70,573	70,573	98,697	98,697	98,697	98,697	98,697	98,697	85,887
Capacity (students)										
Students on Roll	669	665	647	639	602	610	619	619	614	622
<b>School 3 (1879)</b>										
Square Feet				41,908	41,908	41,908	41,908	41,908	41,908	41,908
Capacity (students)										
Students on Roll	450	463	459	452	431	449	447	447	466	453
<b>School 4 (1922)</b>										
Square Feet				112,391	112,391	112,391	112,391	112,391	112,391	112,391
Capacity (students)										
Students on Roll	593	546	451	423	391	372	619	617	553	637
<b>School 5 (1939)</b>										
Square Feet				108,886	108,886	108,886	108,886	108,886	108,886	99,735
Capacity (students)										
Students on Roll	1,136	1,068	1,057	1,111	1,019	1,042	957	957	863	890
<b>School 6 (1921)</b>										
Square Feet				97,075	97,075	97,075	97,075	97,075	97,075	89,054
Capacity (students)										
Students on Roll	564	561	521	522	427	576	519	519	405	396
<b>School 7 (1919)</b>										
Square Feet				48,835	48,835	48,835	48,835	48,835	48,835	48,835
Capacity (students)										
Students on Roll	267	247	233	253	276	288	264	264	250	265
<b>School 8 (1926)</b>										
Square Feet				95,106	95,106	95,106	95,106	95,106	95,106	74,000
Capacity (students)										
Students on Roll	626	614	575	538	564	538	547	547	519	509
<b>School 9 (1988)</b>										
Square Feet				123,768	123,768	123,768	123,768	123,768	123,768	110,000
Capacity (students)										
Students on Roll	1,169	1,156	1,156	1,188	1,223	1,239	1,272	1,274	1,305	1,282
<b>School 10 (1921)</b>										
Square Feet				83,572	83,572	83,572	83,572	83,572	83,572	58,573
Capacity (students)										
Students on Roll	822	772	740	701	689	589	593	594	504	499

**PATERSON PUBLIC SCHOOLS**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**  
(Unaudited)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
School 11 (1905)										
Square Feet				35,446	35,446	35,446	35,446	35,446	35,446	35,446
Capacity (students)										
Students on Roll	272	264	247	309	196	173	179	179	211	214
School 12 (1913)										
Square Feet				72,686	72,686	72,886	72,886	72,886	72,886	72,886
Capacity (students)										
Students on Roll	703	642	608	611	481	529	530	530	519	541
School 13 (1926)										
Square Feet				94,091	94,091	94,091	94,091	94,091	94,091	94,091
Capacity (students)										
Students on Roll	728	714	664	783	635	611	549	549	585	615
School 14 (1887)										
Square Feet				16,422	16,422	16,422	16,422	16,422	16,422	16,422
Capacity (students)										
Students on Roll	204	202	179	190	245	228	220	220	236	214
School 15 (1923)										
Square Feet				147,502	147,502	147,502	147,502	147,502	147,502	110,104
Capacity (students)										
Students on Roll	1,008	974	952	896	830	802	762	762	728	790
School 16 (1891) - Great Falls Academy										
Square Feet				18,803	18,803	18,803	18,803	18,803	18,803	18,803
Capacity (students)										
Students on Roll	304	291	300	290	-	-	-	-	-	131
School 17 (1891)										
Square Feet				17,250	17,250	17,250	17,250	17,250	17,250	17,250
Capacity (students)										
Students on Roll	148	150	150	165	167	-	-	-	-	-
School 18 (1939)										
Square Feet				102,086	102,086	102,086	102,086	102,086	102,086	102,086
Capacity (students)										
Students on Roll	1,097	1,095	1,090	1,229	983	1,009	1,063	1,063	1,064	1,042
School 19 (1896)										
Square Feet				37,269	37,269	37,269	37,269	37,269	37,269	34,869
Capacity (students)										
Students on Roll	375	405	384	385	372	350	377	377	361	373
School 20 (1898)										
Square Feet				83,064	83,064	83,064	83,064	83,064	83,064	83,064
Capacity (students)										
Students on Roll	584	542	536	517	462	507	489	488	474	541
School 21 (1905)										
Square Feet				119,516	119,516	119,516	119,516	119,516	119,516	103,516
Capacity (students)										
Students on Roll	828	790	815	751	700	691	695	695	720	714
School 24 (1909)										
Square Feet				100,800	100,800	100,800	100,800	100,800	100,800	100,800
Capacity (students)										
Students on Roll	737				418	564	686	687	819	949

**PATERSON PUBLIC SCHOOLS  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(Unaudited)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
School 25 (1932)										
Square Feet				76,596	75,564	75,564	75,564	75,564	75,564	72,564
Capacity (students)										
Students on Roll	739	732	669	687	612	667	684	684	664	689
School 26 (1952)										
Square Feet				58,001	58,001	58,001	58,001	58,001	58,001	98,248
Capacity (students)										
Students on Roll	886	906	841	570	549	599	617	616	609	589
School 27 (1956)										
Square Feet				108,198	108,198	108,198	108,198	108,198	108,198	108,198
Capacity (students)										
Students on Roll	892	884	829	875	970	930	899	899	870	864
School 28 (1956)										
Square Feet				104,417	104,417	104,417	104,417	104,417	104,417	104,417
Capacity (students)										
Students on Roll	527	471	489	481	493	488	527	527	478	222
School 29 (1924)										
Square Feet				24,000	24,000	24,000	24,000	24,000	24,000	25,992
Capacity (students)										
Students on Roll	317	339	226	335	303	333	330	330	327	309
School 30 MLK										
Square Feet				107,168	107,168	107,168	107,168	107,168	107,168	107,168
Capacity (students)										
Students on Roll	863	830	783	1,085	858	910	886	886	839	863
New Roberto Clemente (2005)										
Square Feet		97,048		124,834	124,834	124,834	124,834	124,834	124,834	124,834
Capacity (students)										
Students on Roll		755	754	785	811	813	829	529	796	757
Norman S. Weir (1891)										
Square Feet				67,943	67,943	67,943	67,943	67,943	67,943	67,943
Capacity (students)										
Students on Roll	300	293	291	268	270	249	266	266	273	280
Roberto Clemente (1920)										
Square Feet				35,000	35,000	35,000	35,000	35,000	35,000	30,797
Capacity (students)										
Students on Roll	323	312	297	306	340	335	347	347	331	344
Edward Kilpatrick										
Square Feet				51,527	51,527	52,527	52,527	52,527	52,527	52,527
Capacity (students)										
Students on Roll	359	344	404	446	412	421	431	430	439	430
Dale Ave.										
Square Feet				61,500	61,500	61,500	61,500	61,500	61,500	61,500
Capacity (students)										
Students on Roll	385	360	352	365	383	442	388	387	330	368

**PATERSON PUBLIC SCHOOLS  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(Unaudited)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>High School</b>										
Eastside High School (1870)										
Square Feet				291,180	291,180	291,180	291,180	291,180	291,180	291,180
Capacity (students)										
Students on Roll	1,998	2,025	1,957	2,851	1,731	1,738	1,729	1,729	1,922	1,858
JFK High School (1963)										
Square Feet				329,210	329,210	329,210	329,210	329,210	329,210	329,210
Capacity (students)										
Students on Roll	2,219	2,347	2,252	2,708	1,932	2,035	2,044	2,044	2,249	2,212
Rosa Parks High School (1986)										
Square Feet				46,945	46,945	46,945	46,945	46,945	46,945	46,945
Capacity (students)										
Students on Roll	241	252	243	224	203	226	234	234	249	252
International HS										
Square Feet				181	121,275	121,275	121,275	121,275	121,275	121,275
Capacity (students)										
Students on Roll				182	388	388	359	359	387	514
Academies										
Panther (2004)										
Square Feet				27,785	27,845	57,845	57,845	57,845	57,845	27,845
Capacity (students)	20,546									
Students on Roll	163	233	203	212	196	224	231	231	227	226
Silk City (1908)										
Square Feet				31,113	31,113	31,113	31,113	31,113	31,113	31,117
Capacity (students)										
Students on Roll	68	69	69	81	68	85	88	88	99	71
YES Academy										
Square Feet				14,240	14,240	14,240	14,240	14,240	14,240	14,240
Capacity (students)										
Students on Roll									94	87

**PATERSON PUBLIC SCHOOLS  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(Unaudited)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Alexander Hamilton Academy-Lease				63,600	63,600	63,600	63,600	63,600	63,600	73,062
Square Feet										
Capacity (students)										
Students on Roll				199				401	380	465
Urban Leadership Academy-Lease (A)										
Square Feet				194						
Capacity (students)								167	148	141
Students on Roll				199	198					
Urban Leadership Academy-39th Street-Lease (A)										
Square Feet				6,700	6,700	6,700				
Capacity (students)										
Students on Roll										
BUILD Academy-Don Bosco-Lease										
Square Feet				63,400	63,400	63,400	63,400	63,400	63,400	63,640
Capacity (students)										
Students on Roll									576	607
Paterson Pre-Collegiate Academy-Lease										
Square Feet				25,980	25,980	25,980	25,980	25,980		
Capacity (students)										
Students on Roll										
Sports Business and Public Safety Academy-Lease										
Square Feet				19,500	19,500	19,500	19,500	19,500	19,500	29,828
Capacity (students)										
Students on Roll									80	106
Garrett Morgan Academy - Lease										
Square Feet				12,000	12,000	12,000	12,000	12,000		
Capacity (students)										
Students on Roll									122	
HARP, IMPACT, STARS Academy-Lease										
Square Feet				58,507	58,507	58,507	58,507	58,507	58,507	58,507
Capacity (students)										
Students on Roll									339	272
Alternative Middle School-Boys & Girls Club-Lease										
Square Feet				23,507	23,507	23,507	23,507	23,507		
Capacity (students)										
Students on Roll										
Saint Mary's - Lease										
Square Feet										31,185
Capacity (students)										
Students on Roll										
Saint Therese (STARS) - Lease										
Square Feet										19,138
Capacity (students)										
Students on Roll										

**PATERSON PUBLIC SCHOOLS  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(Unaudited)**

<u>Other</u>	<u>2004</u>	<u>2005</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>
Administration Building - 33 and 35 Church St. Square Feet				53,623	53,623	53,623	53,623	53,623	53,623	
Administration - Old School 5 Square Feet-Includes Garage 1,500 sq ft.				43,435	43,435	43,435	43,435	43,435	43,435	
New Administration Building-90 Delaware Ave Square Feet						113,385	113,385	113,385	113,385	113,385
133 Ellison St-Parent Resource/C&I/Bilingual-Lease (B) Square Feet				7,529	7,529	7,529				
160 Ward St.-Lease (B) Square Feet				6,600	6,600	6,600				
408 Grand St.-Lease (B) Square Feet				1,200	1,200	1,200				
Warehouse-Sheridan Ave-Lease Square Feet				55,525	55,525	55,525	55,525	55,525	55,525	55,525

Number of Schools at June 30, 2013

Early Learning Center = 2

Elementary/Middle = 34

High School = 4

Academies = 11

Other = 4

Note: Year of original construction is shown in parenthesis. Enrollment is based on the annual October district count.

**NOTES:**

Due to Hurricane Irene in August 2011, the staff and students of PS 4 were relocated to 137 Ellison Pre-Collegiate (as lease was paid thru 12/31/2011) and extended to 6/30/12 and St. Mary's at 95 Sherman Ave was temporarily leased. As of 9/2012 St. Mary's is now an Early Childhood Center

Garrett Morgan Academy moved into Int'l HS

STARS moved from the Mall to St. Terese 9/2011

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

School Facilities	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
School 2	\$ 143,329	\$ 129,865	\$ 108,591	\$ 100,186	\$ 104,291	\$ 141,134	\$ 144,818	\$ 154,520	\$ 147,694	\$ 198,141
School 3	69,665	63,121	52,781	48,693	50,690	50,764	52,089	55,579	53,123	71,269
School 3 Trailers		8,479	7,090	6,542	6,810	9,163	9,402	10,032	9,589	12,864
School 4	190,948	173,012	144,669	133,471	138,940	160,716	164,911	175,959	168,184	225,632
School 5	217,137	196,740	164,511	151,777	157,996	155,704	159,768	170,472	162,939	218,596
Old School No. 5	71,083	64,406	53,855	49,686	51,722	62,111	63,732	68,002	64,997	87,199
School 6 - Academy of Perf. Arts	179,711	162,830	136,155	125,616	130,763	138,814	142,438	151,981	145,264	194,884
School 7	101,740	92,183	77,081	71,115	74,029	69,833	71,656	76,456	73,077	98,039
School 8	139,066	126,003	105,361	97,206	101,189	135,999	139,549	148,898	142,318	190,931
School 9	251,365	227,753	190,443	175,701	182,901	176,985	181,605	193,771	185,208	248,472
School 10	169,729	153,786	128,593	118,639	123,500	119,505	122,625	130,840	125,058	167,776
School 11	73,108	66,240	55,389	51,101	53,195	50,687	52,010	55,494	53,042	71,160
School 12	137,281	124,385	104,009	95,958	99,890	104,225	106,946	114,110	109,068	146,323
School 13	170,493	154,478	129,171	119,173	124,056	134,547	138,060	147,309	140,799	188,894
School 14	33,066	29,960	25,052	23,113	24,060	23,483	24,096	25,710	24,574	32,968
School 15	223,614	202,609	169,418	156,304	162,708	210,923	216,430	230,929	220,724	296,120
School 15 Trailers		11,306	9,454	8,722	9,079					
School 16 - Great Fall Academy	32,832	29,748	24,875	22,949	23,890	26,888	27,590	29,438	28,137	37,748
School 17 - Urban Leadership Academy	36,199	32,799	27,426	25,303	26,340	24,667	25,311	27,007	25,813	34,630
School 18	177,680	160,990	134,617	124,197	129,286	127,662	130,995	139,771	133,594	179,227
School 18 Trailers		3,886	3,250	2,998	3,121	18,318	18,796	20,055	19,169	25,717
School 19	63,489	57,523	48,101	44,378	46,197	53,294	54,685	58,348	55,770	74,820
School 20	156,910	142,171	118,880	109,678	114,173	118,779	121,880	130,045	124,298	166,756
School 21	205,667	186,347	155,820	143,759	149,649	170,904	175,366	187,114	178,845	239,936
School 24	152,891	138,529	115,835	106,869	111,248	144,141	147,904	157,812	150,839	202,362
School 25	149,389	135,356	113,183	104,422	108,700	108,054	110,875	118,303	113,075	151,700
School 1 & 26	199,535	180,792	151,175	138,473	145,188	117,857	120,933	129,035	123,333	165,461
School 26 Trailers****		1,456	1,217	1,123	1,169	18,318	18,796	20,055	19,169	25,717
School 27	167,489	151,756	126,896	117,073	121,870	148,611	152,491	162,707	155,516	208,638
School 27 Trailers****		1,456	1,217	1,123	1,169	6,109	6,268	6,393	6,393	8,376
School 28	204,657	185,433	155,055	143,053	148,915	149,313	153,211	163,475	156,251	209,624
School 29 - St. Bonaventure	52,788	47,829	39,994	36,898	35,466	34,319	35,215	37,574	35,914	48,182
Martin Luther King	216,975	196,593	164,388	151,663	157,878	153,247	157,248	167,782	160,367	215,147
East Side HS/Bauerle Field	589,964	534,545	446,977	412,379	429,276	410,261	420,971	449,174	429,324	575,974
East Side Trailers		17,813	14,895	13,742	14,305	15,272	15,671	16,721	15,982	21,441
JF Kennedy HS	658,518	596,660	498,916	460,298	479,158	458,543	470,513	502,239	479,849	542,730
JFK Trailers		14,250	11,916	10,993	11,444	12,218	12,537	13,376	12,785	17,153
Rosa Parks HS	100,160	90,751	75,884	70,011	72,879	67,130	68,882	73,497	70,249	94,245
Roberto Clemente	81,629	73,961	61,845	57,058	59,396	50,045	51,356	54,796	52,375	70,265
660 14th Avenue	24,371	22,082	18,464	17,053	17,733	20,021	20,544	21,920	20,951	28,108
Silk City 2000 Academy - Sage	62,697	56,807	47,501	43,823	45,620	44,491	45,652	48,711	46,558	62,461
The Mall	40,619	36,803	30,774	28,392	28,460	83,663	85,847	91,599	87,551	117,457
137 Ellison	60,928	55,205	46,161	42,588	38,392	37,151	38,120	40,674	38,877	52,157
YES Academy	50,773	46,004	38,468	35,490	36,944	20,363	20,894	22,294	21,309	28,588
Norman B. Weir	112,132	101,599	84,955	78,379	81,591	97,156	99,693	106,372	101,671	136,400
Temple Emanuel/Urban Leadership	27,292	24,728	20,677	19,077						
Clinton Street	25,316	22,938	17,695	17,695	18,420					
Academy for Urban Leadership	13,607	12,329	10,309	9,511	9,901	9,581				
Dale Avenue	109,813	99,497	83,198	76,758	79,903	87,943	90,239	96,284	92,029	123,465
Edward Kilpatrick #33	117,215	106,205	88,806	81,932	85,290	75,112	77,073	82,236	78,602	105,451
Alexander Hamilton	88,671	80,341	67,180	61,980	64,519	90,946	93,320	99,572	95,172	127,681

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

School Facilities	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Department of Facilities (Warehouse)	\$ 111,701	\$ 101,209	\$ 84,629	\$ 78,078	\$ 82,053	\$ 79,399	\$ 81,472	\$ 86,930	\$ 83,088	\$ 111,470
Colt Street	10,358	9,385	7,847	7,240						
Early Childhood Trailers		25,262	21,123	19,488	20,287					
Superintendent Office - 35 Church St.	14,481	13,120	10,971	10,122	42,486	41,742				
Board of Education Office - 33 Church St.	48,166	43,641	36,492	33,667	35,047	34,937				
Gorney & Gorney	6,093	5,520		4,259						
Don Bosco	223,403	202,417	169,258	156,156	162,555	91,004	93,379	99,635	95,232	127,761
Rutland	19,505	17,673	14,778	13,634	14,193	14,833	15,220	16,240	15,522	20,824
Young Parent Program (133 Ellison)	12,186	11,041	9,232	8,518	11,126	10,767				
Great Falls Academy (Alabama Ave.)	25,894	23,462	19,619	18,100	18,842					
Boys and Girls Club	30,464	27,602	23,081	21,294	34,738	33,614	34,492	36,803	35,176	47,192
Garrett Morgan Academy	24,371	22,082	18,464	17,035	17,733	17,160	17,608	18,780	17,957	24,091
Hinchliffe Stadium	30,805	27,912	23,339	21,533	22,415	21,690	22,256	23,738	22,698	30,451
John Read	9,748	8,833		6,814						
Ward Street	13,404	12,145	10,155	9,369	9,753	9,438				
Panther Academy	56,866	51,524	43,084	39,749	41,378	82,202	84,348	89,999	86,021	115,405
The New Roberto Clemente			177,644	163,893	170,609	178,509	183,169	195,440	186,803	250,612
Boris Kroll Sports/Business Acad.**	25,387	23,002	19,234	17,745	28,817	27,884	28,612	30,529	29,180	39,147
408 Grand St.					1,846	1,717				
St. Anthony's-Urban Leadership					30,292	29,314				
New International High School (2008)						173,434	177,947	189,868	181,478	243,467
90 Delaware - New Admin. Offices.							166,460	177,516	169,671	227,628
St. Mary's (PS 4)									46,666	62,606
St. Theresa (STARS)									28,638	38,421
<b>Total School Facilities</b>	<b>\$ 6,814,373</b>	<b>\$ 6,258,170</b>	<b>\$ 5,379,428</b>	<b>\$ 4,991,801</b>	<b>\$ 5,295,479</b>	<b>\$ 5,592,614</b>	<b>\$ 5,763,974</b>	<b>\$ 6,150,214</b>	<b>\$ 5,953,555</b>	<b>\$ 7,886,160</b>

\* School facilities as defined under EPCFA (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

\*\* Boris Kroll did not appear on 2004 or 2005 reports in error.

\*\*\* JFK & BSH trailers did not appear on 2005 report in error.

\*\*\*\* School 26 & School 27 trailers did not appear on 2004 or 2005 reports in error.

Source: District Records

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**PATERSON PUBLIC SCHOOLS  
INSURANCE SCHEDULE  
JUNE 30, 2013  
(unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
<b>Commercial Property</b>		
Building, Personal Property, Equipment Breakdown	\$ 500,000,000	\$ 50,000
Business Income	2,000,000	
Musical Instruments	485,100	5,000
Accounts Receivable	5,000,000	
Valuable Papers	5,000,000	
EDP Equipment	25,000,000	
Terrorism	200,000,000	
Earthquake	25,000,000	100,000
Flood	\$25,000,000/2,500,000	500,000/50,000
<b>Excess Liability</b>		
Auto & General Liability Aggregate	20,000,000	
Auto & General Liability Per Occurrence SIR \$250,000	10,000,000	
Workers Compensation	Statutory	\$350,000 SIR per Occurrence
<b>Commercial Crime</b>		
Forgery & Alteration, Employee Theft Money and Securities	100,000	1,000
	25,000	2,500
<b>Commercial Auto</b>	1,000,000	1,000
<b>School Board Legal Liability and Employment Practices Liability</b>	5,000,000	100,000
<b>Bonds</b>		
Anthony Zambrano	2,000,000	

Source: District Records

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**SINGLE AUDIT**





# LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA  
GARY J. VINCI, CPA, RMA, PSA  
GARY W. HIGGINS, CPA, RMA, PSA  
JEFFREY C. BLISS, CPA, RMA, PSA  
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CINDY JANACEK, CPA, RMA  
EDWARD N. KERE, CPA  
LORI T. MANUKIAN, CPA, PSA  
MARK SACO, CPA

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

### INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the Paterson Public Schools' basic financial statements and have issued our report thereon dated November 18, 2013.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Paterson Public Schools internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Paterson Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 Paterson Public Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

We noted certain matters that we reported to management of the Paterson Public Schools in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 18, 2013.

### Paterson Public Schools' Responses to Findings

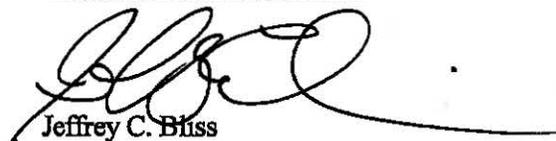
The Paterson Public Schools' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Paterson Public Schools' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly,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

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Paterson Public Schools' internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Paterson Public Schools' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lerch, Vinci & Higgins, LLP*

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



Jeffrey C. Bliss  
 Public School Accountant  
 PSA Number CS00932

Fair Lawn, New Jersey  
 November 18, 2013



# LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA  
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT  
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY  
U.S. OMB CIRCULAR A-133 AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL  
ASSISTANCE AS REQUIRED BY NEW JERSEY OMB CIRCULAR 04-04**

**INDEPENDENT AUDITOR'S REPORT**

Honorable President and Members  
of the Board of Trustees  
Paterson Public Schools  
Paterson, New Jersey

**Report on Compliance for Each Major Federal and State Program**

We have audited the Paterson Public Schools' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 04-04 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Paterson Public Schools' major federal and state programs for the fiscal year ended June 30, 2013. The Paterson Public Schools' major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Paterson Public Schools' major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; U.S. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and Circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the Paterson Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Paterson Public Schools' compliance.

#### *Opinion on Each Major Federal and State Program*

In our opinion, the Paterson Public Schools 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 major federal and state programs for the fiscal year ended June 30, 2013.

#### *Other Matters*

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04 which is described in the accompanying schedule of findings and questioned costs as item 2013-001. Our opinion on each major federal and state program is not modified with respect to this matter.

The Paterson Public Schools' response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Paterson Public Schools' 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 Paterson Public Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Paterson Public Schools' 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 U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04, 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 Paterson Public Schools' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by U.S. OMB Circular A-133 and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 04-04**

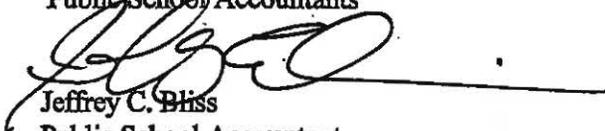
We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We issued our report thereon dated November 18, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by U.S. OMB Circular A-133 and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 04-04 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

*LERCH, VINCI & HIGGINS, LLP*

LERCH, VINCI & HIGGINS, LLP

Certified Public Accountants

Public School Accountants

  
Jeffrey C. Bliss

Public School Accountant

PSA Number CS00932

Fair Lawn, New Jersey  
November 18, 2013

Pateron Public Schools  
Schedule of Expenditures of Federal Awards  
for the Fiscal Year ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2012	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2013			MEMO GAAP Receivable	
				From	To								Accounts Receivable	Deferred Revenue	Due to Grantor		
<b>U.S. Department of Education/Dept. of HHS</b>																	
<b>General Fund:</b>																	
Special Education Medicaid Reimbursement	93.778	N/A	1,140,001	7/1/12	6/30/13			\$ 1,140,001	\$ (1,140,001)								
Special Education Medicaid Reimbursement	93.778	N/A	631,976	7/1/11	6/30/12	\$ (141,932)		141,932									
Education Jobs Fund	84.410A	N/A	13,299,319	7/1/10	8/31/12	(5,387,422)		5,387,422									
Education Jobs Fund	84.410A	N/A	33,195	7/1/12	9/30/12	-		-		(33,195)				\$ (33,195)		\$ 33,195	
<b>Total General Fund</b>						<b>(5,529,354)</b>		<b>6,669,355</b>		<b>(1,173,196)</b>				<b>(33,195)</b>		<b>33,195</b>	
<b>U.S. Department of Education</b>																	
<b>Passed-through State Department of Education</b>																	
<b>Special Revenue Fund:</b>																	
Title I, Part A	84.010A	NCLB401013	16,116,946	9/1/12	8/31/13		\$ 1,596,898	8,898,908	(13,506,024)	\$ (1,596,898)				(8,814,936)	\$ 4,207,820	4,607,116	
Title I, Part A	84.010A	NCLB4010012	15,960,155	9/1/11	8/31/12	(5,843,247)	(1,596,898)	7,042,480	(1,216,573)	1,596,898	\$ 17,440	A				146,254	
Title I, SIA	84.011	NCLB4010013	433,040	9/1/12	8/31/13			281,128	(427,382)					(161,912)	5,658		
Title I, SIA	84.011	NCLB1010011	1,038,471	9/1/10	8/31/11	(509,703)		1,005,268	(100,982)			(394,383)					
Title I, SIA Part G	84.010	SIA401009	1,000,000	9/1/08	8/31/09			31,617				A				31,617	
Title II, Part A	84.367A	NCLB4010013	2,169,844	9/1/12	8/31/13		1,261,035	880,428	(1,270,822)	(1,261,035)				(2,549,651)	2,159,257	590,394	
Title II, Part A	84.367A	NCLB4010012	2,472,444	9/1/11	8/31/12	(418,208)	(1,261,035)	748,456	(330,248)	1,261,035							
Title II, Part D	84.318	NCLB4010011	43,459	9/1/10	8/31/11	(37,334)		37,334									
Title III, Part A	84.365	NCLB4010013	1,460,814	9/1/12	8/31/13		261,756	328,942	(609,860)	(261,756)				(1,393,828)	1,112,710	280,918	
Title III, Part A	84.365	NCLB4010012	730,183	9/1/11	8/31/12	(67,422)	(261,756)	227,135	(159,713)	261,756							
IDEA Part B, Basic	84.027	IDEA4010013	6,653,235	9/1/12	8/31/13		161,539	4,779,019	(5,876,428)	(161,539)				(2,035,755)	938,346	1,097,409	
IDEA Part B, Basic	84.027	IDEA4010012	6,356,807	9/1/11	8/31/12	(1,545,450)	(161,539)	2,186,411	(647,119)	161,539	6,158	A					
IDEA, Preschool	84.173	IDEA4010013	188,716	9/1/12	8/31/13		30,933	109,139	(188,071)	(30,933)				(110,510)	31,578	78,932	
IDEA, Preschool	84.173	IDEA4010012	184,483	9/1/11	8/31/12	(62,051)	(30,933)	73,520	(11,469)	30,933							
ARRA, Educational Technology	84.386A	1-100-034-5060-105-EE	2,299,948	2/1/10	9/15/11			7,685				A					
Adult Education Basic Skills	84.002	N/A	1,168,813	7/1/12	6/30/13			954,124	(1,167,894)			18		(213,752)		213,752	
Adult Education Basic Skills	84.002	N/A	1,148,450	7/1/11	6/30/12	(194,802)		194,802									
Carl D. Perkins Voc. Educ. Act	84.048	PERK601013	130,850	7/1/12	6/30/13			69,545	(90,396)					(20,851)		20,851	
Carl D. Perkins Voc. Educ. Act	84.048	PERK 601012	183,281	7/1/11	6/30/12	(41,164)		41,164									
Carl D. Perkins Voc. Educ. Act	84.048	PERK601011	183,973	7/1/10	6/30/11	222						A	\$ (222)				
Garrett A. Morgan Technology (GAMTEP)	20.200	DTFH61-08-G-00019	95,875	9/1/09	8/31/10	(99)		29,579					(15,494)	A (13,986)			
HIV Prevention ASSIST Program	N/A	N/A	2,656	4/1/10	6/30/11	(3,536)							3,536				
Full Service Community Schools	84.215J	N/A	499,759	10/1/12	9/30/13			322,538	(429,485)					(177,201)	70,274	106,927	
Full Service Community Schools	84.215J	N/A	466,110	10/1/10	9/30/11	(131,441)		131,441									
Full Service Community Schools	84.215J	N/A	499,759	10/1/11	9/30/12	(157,258)		297,876	(140,620)								
School Improvement Grant(SIG) SCHEW 04	84.377A	N/A	2,000,000	9/1/12	8/31/13			1,061,469	(1,645,886)		1,146			(938,531)	355,260	583,271	
School Improvement Grant (SIG) SCHEW 04	84.377A	N/A	1,970,516	9/1/11	8/31/12	(387,625)		937,720	(549,673)	(422)							
School Improvement Grant (SIG) SCHEW 010	84.377A	N/A	2,000,000	9/1/12	8/31/13			978,825	(1,583,743)					(1,021,175)	416,257	604,918	
School Improvement Grant (SIG) SCHEW 010	84.377A	N/A	1,991,433	9/1/11	8/31/12	(246,572)		908,290	(662,852)		1,134						
Planning for Next Pandemic -PNP	93.069	N/A	25,000	FY 2011			18								\$ 18		
ESANJ Principal Effectiveness Evaluation	84.000	13,000,014	50,000	8/1/12	10/31/13			(41,340)						(50,000)	8,660	41,340	
Race To The Top RTT3	84.413A	N/A	1,271,064	9/1/11	11/30/12			289,393	(428,300)					(981,671)	842,764	138,907	
21st Century CCLC Competitive	84.000	13000037	529,580	10/1/12	9/30/13			154,759	(353,353)					(324,821)	176,225	198,596	
<b>Sub-Total U.S. Department of Education</b>						<b>(9,621,840)</b>		<b>32,977,400</b>	<b>(31,438,235)</b>				<b>(181,067)</b>	<b>(18,834,394)</b>	<b>10,356,426</b>	<b>18</b>	<b>8,509,585</b>

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**PATERSON PUBLIC SCHOOLS  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 1 GENERAL**

The accompanying schedules present the activity of all federal and state financial assistance programs of the Paterson Public Schools. The District is defined in Note 1(A) to the District's basic financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

**NOTE 2 BASIS OF ACCOUNTING**

The accompanying schedules are prepared and presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(C) to the District's basic financial statements. The information in these schedules is presented in accordance with requirements of U.S. OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2.. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is a decrease of \$3,014,965 for the general fund and a decrease of \$638,894 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the District's basic financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 1,173,196	\$ 440,525,163	\$ 441,698,359
Special Revenue Fund	31,187,482	45,158,130	76,345,612
Capital Projects Fund		8,280,053	8,280,053
Debt Service Fund		795,908	795,908
Food Service Fund	<u>12,953,994</u>	<u>179,053</u>	<u>13,133,047</u>
Total Financial Assistance	<u>\$ 45,314,672</u>	<u>\$ 494,938,307</u>	<u>\$ 540,252,979</u>

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

**NOTE 5 OTHER INFORMATION**

Revenues and expenditures reported under the National School Lunch Program as non-cash assistance represent current year value received and current year distributions, respectively of the Federal Food Distribution Program. TPAF Social Security contributions in the amount of \$13,383,280 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year ended June 30, 2013. The amount reported as TPAF Pension System Contributions in the amount of \$12,286,321 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$13,892,726 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2013. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$8,243,353 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the year ended June 30, 2013.

**NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT**

On-behalf State Programs for TPAF Pension and Post-Retirement Medical Benefits Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's basic financial statements and the amount subject to State single audit and major program determination.

**NOTE 7 SCHOOLWIDE PROGRAM FUNDS**

Schoolwide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Improving Basic Programs Operated by Local Education Agencies</i>	\$6,158,498
Title III, Part A: <i>English Language Acquisition</i>	<u>345,383</u>
Total	<u>\$6,503,881</u>

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

*Part I – Summary of Auditor’s Results*

Financial Statement Section

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
1) Material weakness(es) identified?	_____ yes <u>  X  </u> no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	_____ yes <u>  X  </u> none reported
Noncompliance material to the basic financial statements noted?	_____ yes <u>  X  </u> no

Federal Awards Section

Internal Control over compliance:	
1) Material weakness(es) identified?	_____ yes <u>  X  </u> no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	_____ yes <u>  X  </u> none reported
Type of auditor's report on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section.510(a))?	_____ yes <u>  X  </u> none

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.027</u>	<u>IDEA Part B Basic</u>
<u>84.173</u>	<u>IDEA Part B Preschool</u>
<u>84.010A</u>	<u>Title I</u>
<u>84.367A</u>	<u>Title II - Part A</u>
<u>10.555</u>	<u>National School Lunch Program</u>
<u>10.550</u>	<u>After School Snack Program</u>
<u>10.553</u>	<u>School Breakfast Program</u>
<u>10.559</u>	<u>Summer Food Program</u>
<u>84.413A</u>	<u>Race to the Top</u>
_____	_____
_____	_____

Dollar threshold used to determine Type A Programs	<u>\$ 1,371,312</u>
Auditee qualified as low-risk auditee?	_____ yes <u>  X  </u> no



**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

***Part 2 – Schedule of Financial Statement Findings***

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

There are none.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

*Part 3 – Schedule of Federal and State Award Findings and Questioned Costs*

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

**CURRENT YEAR FEDERAL AWARDS**

There are none.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

*Part 3 – Schedule of Federal and State Award Findings and Questioned Costs*

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

**CURRENT YEAR STATE AWARDS**

**Finding 2013-001**

Our audit indicated that certain students reflected on the District workpapers were not reported on the ASSA.

**State program information:**

Equalization Aid	13-495-034-5120-078
Security Aid	13-495-034-5120-084
Special Education Aid	13-495-034-5120-089

**Criteria or specific requirement:**

State Aid/Grant Compliance Supplement

**Condition:**

Student counts as reported on the District workpapers and class registers were not in agreement with amounts reported on the Application for State School Aid (ASSA). We noted certain schools' grades reported on the workpapers were not reported on the ASSA.

**Questioned Costs:**

None.

**Context:**

The District under-reported the students reported as on-roll by 297. The District under-reported the students reported as low income by 410.

**Effect:**

The District is not in compliance with State Aid grant compliance requirements.

**Recommendation:**

Internal controls over the preparation of the ASSA be reviewed and enhanced to ensure that students reported on the ASSA reflect enrollments in the supporting workpapers.

**Management's Response:**

Management has reviewed this finding and has indicated corrective action will be taken to ensure all students are properly reported on the ASSA.

**PATERSON PUBLIC SCHOOLS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

**STATUS OF PRIOR YEAR FINDINGS**

**Finding 2012-1:**

Our audit of the Federal No Child Left Behind (NCLB) Programs revealed that final grant report expenditures filed on the Electronic Web-Enabled Grant ("EWEG") system were not in agreement with the District's accounting records.

**Current Status**

Corrective action has been taken.

**Finding 2012-2:**

Our audit of the federal IDEA grant program indicated that individuals and their respective salaries charged to the grant program were not approved in the minutes as grant funded salaries.

**Current Status**

Corrective action has been taken.

**Finding 2012-3:**

Our audit revealed that certain salaries of Assistant Superintendents were allocated to Improvement of Instructional Services rather than to the appropriate General or School Administration salary budget line accounts.

**Current Status**

Corrective action has been taken.

**Finding 2012-4**

Our audit indicated that amounts reported on the District Report of Transported Resident Students (DRTRS) did not always agree to supporting workpapers and/or documentation to support student eligibility

**Current Status**

Corrective action has been taken.

