

***Paterson Public Schools***

**"All Children Can Learn"**

*Paterson, New Jersey*

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# **Comprehensive Annual Financial Report**

**For the Fiscal Year Ended  
June 30, 2010**

**COMPREHENSIVE ANNUAL**

**FINANCIAL REPORT**

**of the**

**Paterson Public Schools**

**Paterson, New Jersey**

**For The Fiscal Year Ended June 30, 2010**

**Prepared by**

**Paterson Public Schools  
Business Office**

**PATERSON PUBLIC SCHOOLS  
TABLE OF CONTENTS**

Page

**INTRODUCTORY SECTION**

Letter of Transmittal	i-vii
Organizational Chart	viii
Roster of Officials	ix-x
Consultants and Advisors	xi

**FINANCIAL SECTION**

Independent Auditors' Report	1-2
Required Supplementary Information – Part I Management's Discussion and Analysis	3-15

Basic Financial Statements

A. District-wide Financial Statements:

A-1 Statement of Net Assets	16
A-2 Statement of Activities	17-18

B. Fund Financial Statements:

Governmental Funds:

B-1 Balance Sheet	19
B-2 Statement of Revenues, Expenditures, and Changes in Fund Balances	20
B-3 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances with the District-Wide Statements	21

Proprietary Funds:

B-4 Statement of Net Assets	22
B-5 Statement of Revenues, Expenses, and Changes in Fund Net Assets	23
B-6 Statement of Cash Flows	24

Fiduciary Funds:

B-7 Statement of Fiduciary Net Assets	25
B-8 Statement of Changes in Fiduciary Net Assets	26

Notes to the Basic Financial Statements	27-53
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Required Supplementary Information – Part II

C. Budgetary Comparison Schedules

C-1 Budgetary Comparison Schedule – General Fund	54-62
C-1a Combining Budgetary Comparison Schedule – General Fund	63-73
C-1b Budgetary Comparison Schedule – American Recovery & Reinvestment Act – ESF	74
C-1b-2 Budgetary Comparison Schedule – American Recovery & Reinvestment Act – GSF	75
C-2 Budgetary Comparison Schedule – Special Revenue Fund	76-77
C-3 Required Supplementary Information – Budgetary Comparison Schedule – Notes to the Required Supplementary Information	78

**PATERSON PUBLIC SCHOOLS  
TABLE OF CONTENTS**

		Page
Other Supplementary Information		
D.	School Level Schedules:	
D-1	Combining Balance Sheet	79
D-2	Blended Resource Fund 15 – Combining Statement of Expenditures Allocated by Resource Type – Actual	80-119
D-3	Blended Resource Fund 15 – Combining Statement of Blended Expenditures – Budget and Actual	120-207
E.	Special Revenue Fund:	
E-1	Combining Schedule of Revenues and Expenditures Special Revenue Fund – Budgetary Basis	208-233
E-2	Preschool Education Aid Schedule of Expenditures – Budgetary Basis	234-236
F.	Capital Projects Fund:	
F-1	Summary Statement of Project Expenditures – Budgetary Basis	237
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance	238
F-2a	Schedule of Project Revenues, Expenditures, Project Balance and	
F-2k	Project Status – Budgetary Basis	239-249
G.	Proprietary Funds:	
Enterprise Fund:		
G-1	Combining Statements of Net Assets (Not Applicable)	250
G-2	Combining Statements of Revenues, Expenses and Changes in Net Assets (Not Applicable)	250
G-3	Combining Statements of Cash Flows (Not Applicable)	250
H.	Fiduciary Funds:	
H-1	Combining Statement of Agency Net Assets	251
H-2	Statement of Changes in Fiduciary Net Assets (Not Applicable)	252
H-3	Student Activity Agency Fund Schedule of Receipts and Disbursements	253
H-4	Payroll Agency Fund Schedule of Receipts and Disbursements	254
I.	Long-Term Debt:	
I-1	Schedule of Serial Bonds (Not Applicable)	255
I-2	Schedule of Capital Leases Payable	256
I-3	Debt Service Fund Budgetary Comparison	257

**PATERSON PUBLIC SCHOOLS  
TABLE OF CONTENTS**

	Page
<b>J. STATISTICAL SECTION (Unaudited)</b>	
J-1 Net Assets by Component	258
J-2 Changes in Net Assets	259-260
J-3 Fund Balances – Governmental Funds	261
J-4 Changes in Fund Balances, Governmental Funds	262-263
J-5 General Fund Other Local Revenue by Source	264
J-6 Assessed Value and Actual Value of Taxable Property	265
J-7 Direct and Overlapping Property Tax Rates	266
J-8 Principal Property Taxpayers	267
J-9 Property Tax Levies and Collections	268
J-10 Ratios of Outstanding Debt by Type	269
J-11 Ratios of Net General Bonded Debt Outstanding	270
J-12 Computation of Direct and Overlapping Bonded Debt	271
J-13 Legal Debt Margin Information	272
J-14 Demographic and Economic Statistics	273
J-15 Principal Employers	274
J-16 Full-Time Equivalent District Employees by Function/Program	275
J-17 Operating Statistics	276
J-18 School Building Information	277-282
J-19 Schedule of Required Maintenance for School Facilities	283-284
J-20 Insurance Schedule	285
<b>K. SINGLE AUDIT SECTION</b>	
K-1 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	286-287
K-2 Report on Compliance with Requirements That Could Have a Direct And Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133 and New Jersey OMB Circular Letter 04-04	288-289
K-3 Schedule of Expenditures of Federal Awards	290-291
K-4 Schedule of Expenditures of State Financial Assistance	292-293
K-5 Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	294-295
K-6 Schedule of Findings and Questioned Costs	296-305
K-7 Summary Schedule of Prior Audit Findings	306-308

## **INTRODUCTORY SECTION**



# Paterson Public Schools



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October 22, 2010

Board President Theodore Best, Jr., and  
Honorable Members of the Paterson  
Public School District Board of Education  
90 Delaware Avenue  
Paterson, New Jersey 07503

Dear Commissioner Best and Members of the Board:

The Comprehensive Annual Financial Report of the Paterson Public School District (the "District") for the fiscal year ended June 30, 2010, 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.

The Comprehensive Annual Financial Report (CAFR) is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter and a list of principal officials. The financial section includes the independent auditor's report, management's discussion and analysis (MD&A) and the basic financial statements including the District-wide financial statements presented in conformity with Governmental Accounting Standards Board Statement No. 34. The basic financial statements also include individual fund financial statement, notes to the financial statements and required supplemental information (RSI). The statistical section includes selective financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments and the U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments and Non Profit Organizations", and the New Jersey OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments". Information related to this single audit, including the auditor's report on the internal control structure and compliance with applicable laws and regulations and findings and recommendations, are included in the supplementary sections of this report.

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

The Paterson Public School District, one of three state-operated districts in the state of New Jersey, is an independent reporting entity within the criterion adopted by the Governmental Accounting Standards Board as established by GASB 14. All funds 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 an urban school district, the third largest district in the State of New Jersey, with approximately 29,000 students and staffing of approximately 5,000 employees.

The District provides a wide range of in-district and out-of-district educational services appropriate to the grade levels of pre-school through grade 12. 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.

The Paterson Board of Education became state-operated on August 7, 1991, in accordance with New Jersey Statutes due to severe mismanagement and accountability problems in the areas of administrative, staff and pupil performance. This determination was made after several rounds of monitoring by the New Jersey Department of Education over a number of years to determine the District's ability to correct its deficiencies. As a result of this takeover, the Board of Education was dissolved; the incumbent Superintendent, Business Administrator, and other persons holding central office management positions were removed and a State District Superintendent of Schools was appointed by the Commissioner of Education. Paterson Public Schools was the second New Jersey school district to be removed from local autonomy. The District remained under state operation during the 2009-10 school year, its nineteenth year of state control and its final year with a Department of Education-assigned State Monitor in residence to provide oversight per New Jersey statutes.

Leadership changes included the appointment of the former State Monitor to the position of Assistant Superintendent for Business Services in April 2010.

## **SECTION 3—INFORMATION USEFUL IN ACCESSING THE GOVERNMENT'S ECONOMIC CONDITION**

The District is designated as a "Special Needs District" relative to the original Quality Education Act of 1991 and the Comprehensive Education Improvement and Financing Act of 1996. These Acts were a response to the New Jersey Supreme Court's decision in the long-standing school finance case of "Abbott vs. Burke" by the Governor and Legislature. The decisions struck down the prevailing method of school financing; however, the School Funding Reform Act of 2008 (SFRA) became effective during the 2008-09 fiscal year, as the Commissioner of Education, using emergency regulations, established the Fiscal Accountability, Efficiency and Budgeting administrative code 6A:23A. When challenged in court, the presiding judge affirmed the fairness of the School Funding Reform formula that bases the distribution of state aid on the student population and student status with respect to special needs and/or poverty, as well as the district's wealth, current spending levels and school property tax status. The court upheld the fairness of this aid methodology during 2008-09 on the basis of equity in the funding process for all students, pending further review in the 2009-10 school year at which time no changes were effected. .

In 2009-10 the City of Paterson continued to experience financial hardships common to urban municipalities in New Jersey; a reversal of which is not anticipated in the near future. 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.

Because of its low academic achievement, Paterson Public Schools is also classified as a "District In Need of Improvement" under No Child Left Behind federal standards, a designation that results in additional NCLB fiscal support to the district's schools.



## **MAJOR INITIATIVES**

In the 2009-10 school year the District continued its pursuit of improved student achievement. Following implementation of the state's new legislation concerning performance review standards, the New Jersey Quality Single Accountability Continuum (NJQSAC), the district's failure to achieve demonstrated competency during the earlier reviews in operational and instructional areas of curriculum, fiscal management, operations, personnel and board governance led to continued attention to improve processes and procedures during 2009-10. The district received a limited NJQSAC review in the fourth quarter of 2009; however, results of this examination remain pending as of June 30, 2010. On a positive note, the district's external June 30, 2009, financial audit results reported to the Board in December 2009 continued to demonstrate improvements including profitability of the District's Food Services operation.

### **General Management**

- Paterson State-operated District maintains operational units and central office staff as required by the State law. The organization focuses on major areas: curriculum and instruction, pupil personnel services, operations including human resources, facilities and business services, and administrative oversight of academics.
- State Superintendent Donnie W. Evans introduced a Strategic Plan for 2009-2014, identifying District strengths and accomplishments such as entrepreneurial community, diversity, community engagements, theme-based schools and Early Childhood programs. The Plan also listed areas in need of improvement: student academic outcomes, student attendance and drop-out rates, adequate yearly progress for schools and the district, organizational culture and program efficacy.
- The District's mission remained focused on student preparation for success in higher education and in their chosen career paths, a challenge since many of the district schools are not meeting the requirements of federal No Child Left Behind standards.
- Following NJ identification of weaknesses in process, procedures and internal controls in various operational areas of the district, the district's management continued their work to correct deficiencies identified consistent with State guidelines and mandates.

### **Student Achievement**

Paterson is the third largest school district in New Jersey with a very diverse student population. The District continued to rework and expand its numerous efforts to provide opportunities for all students and staff to improve the teaching and learning processes with the objective of increasing student achievement. The goal is to implement effective academic programs that are research-based and outcomes driven, operate safe, caring and orderly schools, promote family and community engagement and provide efficient and responsive service operations to meet the needs of staff, students and community. Special attention continued to focus on the alignment of classroom instruction with the Core Curriculum Content Standards and targeted assistance to all high priority schools, and particularly those schools deemed as NCLB's years five through nine needing improvement.

- A High School Renewal Initiative was instituted, with an advisory committee including community leaders, parents, law enforcement officials, district staff and university professors with the objective of transforming Eastside High School into three schools-within-a-school. Results of a student career survey resulted in plans for the three schools
- New Jersey ASK results for grades three through eleven 2009-10 performance assessments continued to illustrate the challenges faced by the district. Overall proficiency rates remained relatively flat year-to-year: Language Arts and Literacy decreased 0.7% to 37.7% proficient and above, Mathematics decreased

.7% to 45.0% proficient and above, while a sizeable gain in achievement was realized in Science, jumping 15.6% to 65.3% proficient and above.

- Math-Science fairs continued to be conducted at all District schools. Individual school winners were subsequently entered into a District-wide Science Fair where grade level winners were selected. Many of the projects were interactive and included practical demonstrations of concepts. All of the participants, from grades K through 12, had already received first place honors at their sending schools.
- Administration focused on developing effective academic programs with the intent of increasing student achievement through alignment of the instructional system and extending learning opportunities through expanded academic learning opportunities such as tutorials, enrichment and summer school.
- The district continued expansion of science labs throughout district schools, emphasized high quality teachers in each classroom, promoted Effective Schools Model initiatives and initiated evaluation of efficacy of existing academic programs.
- Administration promoted the healthy school culture concept with the objective of increasing student attendance, reducing truancy, improving graduation rates and reducing dropout rates.
- Administration advanced activities related to increased academic rigor: gifted and talented programs, implementation of gifted and talented programs, focused presented Effective Schools-based professional staff development.
- Staff continued developing and implementing a central/site-based students' database to provide more comprehensive services to students, parents and staff. The database contains student demographics, grades, transcripts, testing results, health records, attendance patterns, dropout, and suspension records.
- The district continued to host many initiatives and partnerships: Paterson Education Foundation partnership, Read for America, Drug Awareness Poster Contest, Healthy Mothers Healthy Babies Fair, the Teen Health Fair and the National History Day

Noteworthy accomplishments during 2009-10 included:

- Nineteen Paterson Preschool Centers under contract with the Paterson Public School District received National Association for the Education of Young Children accreditation, the mark of quality in early childhood education by improving standards for the overall program and by benefiting children with greater readiness for success in school.
- Paterson Public Schools was awarded a \$2 million Teaching and Learning Essential New Technologies (TALENT 21) grant that directly supports the transformation of traditional classrooms into 21<sup>st</sup> century learning environments based on integration of new technologies into the daily delivery of instruction.
- A John F. Kennedy senior received a \$22,000 scholarship from Johnson and Wales University in Rhode Island based on her academic record and participation in the Distributive Education Clubs of America.
- The district continued its participation in the 2009-10 Annual North Jersey Robotics competition held at Passaic County Community College, with the Eastside High School team taking home a first place award in the Quarterback Challenge component of the multi-media science and technology contest and third place honors in both Obstacle Course and Science and Technology sections, applying their classroom instructions in their science, technology, engineering and mathematics
- Students throughout the district continued to demonstrate a generosity of spirit and compassion for others through a variety of charitable activities benefitting local, national and international agencies supporting those in need

## **INTERNAL ACCOUNTING CONTROLS**

Management of the District is responsible for establishing and maintaining a system of internal controls 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 controls 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 benefits 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 also is responsible for ensuring that an adequate system of internal controls is in place to ensure compliance with applicable laws and regulations related to those programs. This system of internal controls 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 controls, 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.

## **BUDGETARY CONTROLS**

Paterson's 2009-10 budget was prepared consistent with the district's revised Fiscal Policy 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the district's school-based "Two-Year Report on Instructional Priorities and Budget Development" completed under the auspices of Paterson's Curriculum and Instruction department.

Development was also consistent with the School Funding Reform Act of 2008 under which a district could apply for a tax levy cap waiver to cover extraordinary conditions, the result of which would be increased local taxes rather than increased state aid. The District reallocated costs rather than increase taxes above the minimum.

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 System, which provides budgetary control on all contractual personnel positions within the institution.

The objective of all of these budgetary controls is to ensure compliance with the statutory requirements of school district budgets. Annual appropriated budgets are adopted for general and special revenue funds. The Paterson Capital Projects' Board has approved proposals for capital projects for improvements included in the capital projects fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

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, 2010.

During the 2009-10 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 certified public accounting firm of Lerch, Vinci & Higgins commented favorably on these efforts in their December 2009 , public presentation of the June 30, 2009, Comprehensive Annual Financial Report. Throughout 2009-10 the district has been working diligently to continue the audit progress, concentrating specifically on reducing the number of repeat audit findings, on improving the financial status of the district's Food Services operation 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 Statue (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 brief history with an elected Board of Education; therefore, debt attributable to the schools 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 Statue 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.

## **INDEPENDENT AUDIT**

State Statues 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 2009-10 fiscal audit. In addition to meeting the requirements set forth in State Statues, the audit was also designed to meet the requirements of the Single Audit Act 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 problems. 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 and the district 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. .

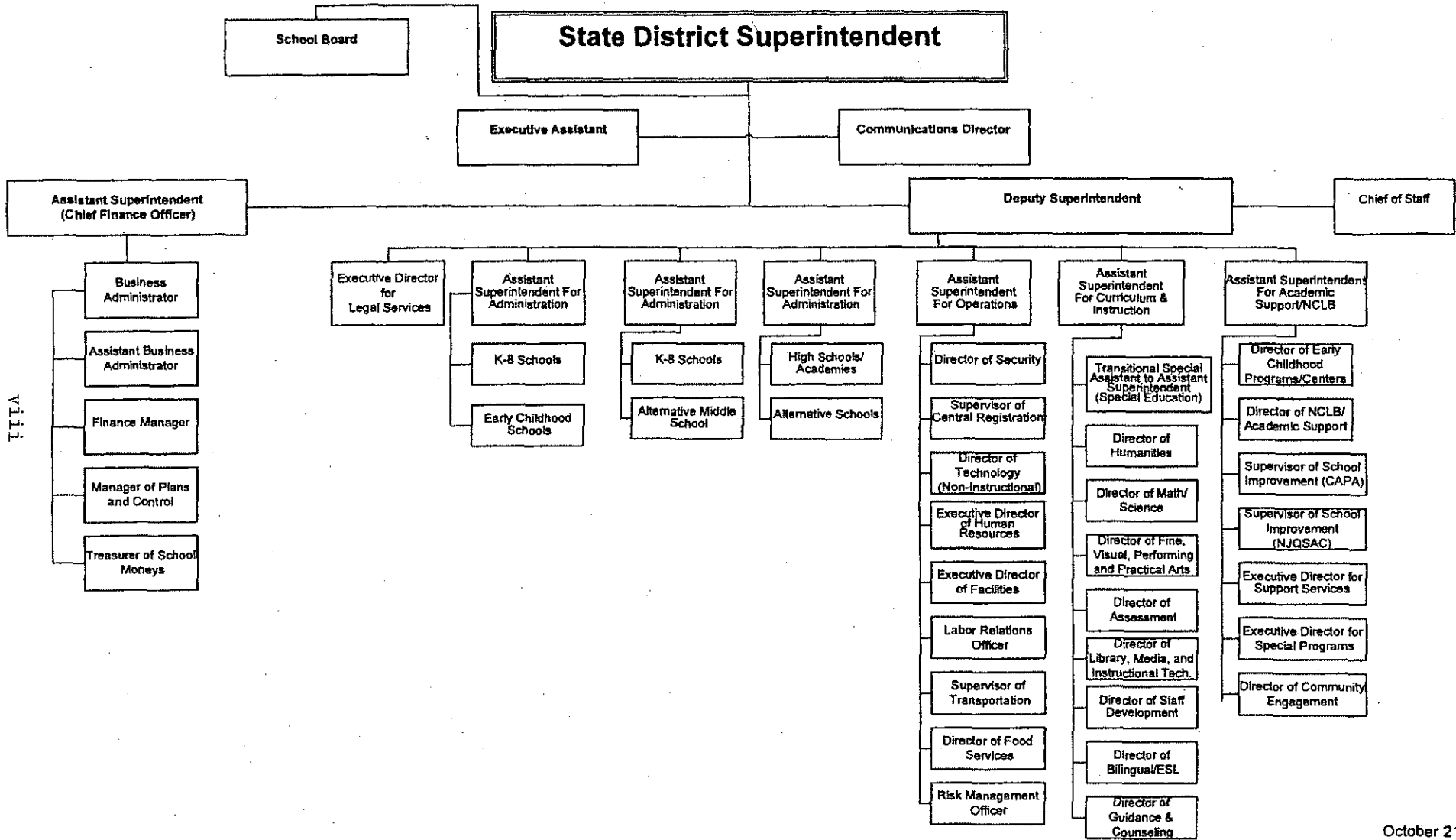
A special note of appreciation is extended to the Assistant Superintendent of Business Services and to all of the business operations staff members for their untiring efforts to improve processes, procedures and audit outcomes. Their contributions in support of the students and staff of the Paterson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

Respectfully submitted,



Frances Finkelstein  
School Business Administrator

# Paterson Public Schools



V.I.I.

***PATERSON PUBLIC SCHOOLS***

***JUNE 30, 2010***

**BOARD MEMBERS**

Mr. Theodore Best, Jr., President

Ms. Wendy Guzman, Vice President

Dr. Jonathan Hodges

Mr. Christopher Irving

Mr. Errol S. Kerr

Mr. Alex Mendez

Mr. Pedro Rodriguez

Mr. Kenneth Simmons

Ms. Willa Mae Taylor

# ***PATERSON PUBLIC SCHOOLS***

***JUNE 30, 2010***

## ***STAFF OFFICIALS***

Dr. Donnie W. Evans  
State District Superintendent

Ms. Jacqueline Jones  
Executive Assistant to State District Superintendent

Ms. Frances Finkelstein  
Business Administrator

Marysol Berrios  
Assistant Superintendent for Operations

Dr. Joseph Fulmore  
Assistant Superintendent for Operation Unit I

Mr. Ray Gonzalez  
Assistant Superintendent Curriculum and Instruction

Mr. Mark Kramer  
Assistant Superintendent for Business Services

Ms. Brenda Patterson  
Assistant Superintendent for Academic Support Programs

Ms. Joanne Riviello  
Assistant Superintendent for Operational Unit II

Ms. Eileen Shafer  
Assistant Superintendent for Operational Unit III



## **Consultants and Advisors**

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RALPH M. PICONE, CPA, RMA, PSA

## INDEPENDENT AUDITORS' REPORT

Honorable President and Members  
of the Board of Trustees  
Paterson Public Schools  
Paterson, New Jersey

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, 2010, which collectively comprise the Paterson Public Schools' basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Paterson Public Schools' management. 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 Division of 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 includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Paterson Public Schools' internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools' as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated October 22, 2010 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.


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 accompanying introductory section, combining fund financial statements, financial schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Additionally, the accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and New Jersey OMB's Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid", and are not a required part of the basic financial statements. The combining fund financial statements and schedules of expenditures of federal awards and state financial assistance have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken 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 express no opinion on them.

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  
October 22, 2010

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

## PATERSON PUBLIC SCHOOLS

### MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Paterson Public Schools comprehensive annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2010. 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 issued in June 1999. Certain comparative information between the current year (2009-2010) and the prior year (2008-2009) is required to be presented in the MD&A.

#### Financial Highlights

Key financial highlights for the 2009-2010 fiscal year are as follows:

- The assets of the Paterson Public Schools exceeded its liabilities at the close of the fiscal year by \$273,369,243 (net assets).
- Net assets increased \$1,322,256 which represents an increase of less than one percent from 2009.
- Overall general revenues of \$341,462,055 accounted for sixty percent of all revenues and overall program revenues of \$226,647,233 accounted for forty percent of total revenues of \$568,109,288.
- The School District had \$566,787,032 in overall expenses of which \$226,647,233 were offset by program specific charges for services, grants or contributions. General revenues of \$341,462,055 and surplus funds help offset these expenses.
- The School District had \$556,042,828 in expenses for governmental activities; only \$214,090,366 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted state aid and property taxes) of \$341,458,181 were adequate to provide for these programs.
- At June 30, 2010, the District's governmental funds reported a combined fund balance deficit of \$7,256,106, a decrease of \$7,458,205 when compared to the previous year ending fund balance of \$202,099 at June 30, 2009.
- The General Fund unreserved undesignated fund balance deficit at June 30, 2010 was \$30,682,906, an increase in the deficit of \$40,087 when compared with the ending fund deficit of \$30,642,819 at June 30, 2009.
- The General Fund unreserved, undesignated budgetary fund balance at June 30, 2010 was \$11,103,257, which represents an increase of \$2,454,980 when compared to the ending unreserved, undesignated budgetary fund balance of \$8,648,277 at June 30, 2009.

# PATERSON PUBLIC SCHOOLS

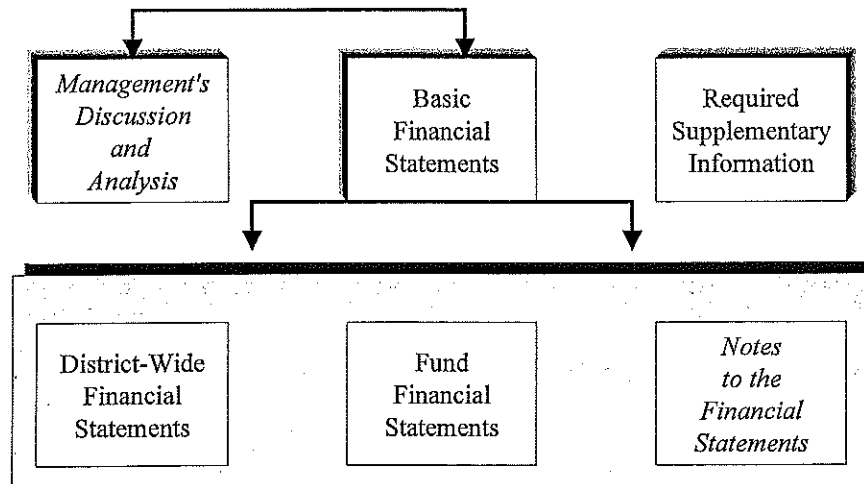
## MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

### 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)**

**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 assets Statement of activities	Balance sheet, Statement of revenues expenditures and changes in fund balances	Statement of net assets, Statement of revenue, expenses and changes in fund net assets Statement of cash flows	Statements of Fiduciary net assets, Statement of changes in fiduciary net assets
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 assets and liabilities 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 and liabilities, both financial and capital, and short-term and long-term	All assets an 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 statements of net assets includes all of the District’s assets and liabilities. 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 assets and how they have changed. Net assets – the difference between the District’s assets and liabilities – is one way to measure the District’s financial health or position.



## PATERSON PUBLIC SCHOOLS

### MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

#### District-Wide Statements (Continued)

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

To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's 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 fund 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 assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explains the relationship (or differences) between them.

*Proprietary funds* – Services for which the District charges a fee are generally reported in proprietary funds. The activities of the District's food service program are accounted for as enterprise funds. 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 assets and a statement of changes in fiduciary net assets. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

Notes to the basic financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found 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 assets.** The District's combined net assets for governmental activities and business-type activities were \$273,369,243 on June 30, 2010. This reflects an increase of \$1,322,256 from the prior year.

Net Assets  
as of June 30, 2010 and 2009

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<b>Assets</b>						
Current and Other Assets	\$ 21,780,928	\$ 29,727,641	\$ 2,846,100	\$ 8,401,713	\$ 24,627,028	\$ 38,129,354
Capital Assets	296,008,195	289,548,650	244,303	207,500	296,252,498	289,756,150
Total Assets	317,789,123	319,276,291	3,090,403	8,609,213	320,879,526	327,885,504
<b>Liabilities</b>						
Long-Term Liabilities	18,409,820	18,936,756	208,592	-	18,618,412	18,936,756
Other Liabilities	28,891,871	29,357,822	-	7,543,939	28,891,871	36,901,761
Total Liabilities	47,301,691	48,294,578	208,592	7,543,939	47,510,283	55,838,517
<b>Net Assets</b>						
Invested in Capital Assets						
Net of Related Debt	286,086,922	279,041,539	244,303	207,500	286,331,225	279,249,039
Restricted	7,205,061	1,934			7,205,061	1,934
Unrestricted	(22,804,551)	(8,061,760)	2,637,508	857,774	(20,167,043)	(7,203,986)
Total Net Assets	\$ 270,487,432	\$ 270,981,713	\$ 2,881,811	\$ 1,065,274	\$ 273,369,243	\$ 272,046,987

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

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 assets for the fiscal years ended June 30, 2010 and 2009.

Change in Net Assets  
For the Fiscal Years Ended June 30, 2010 and 2009

Revenues	Governmental		Business-Type		Total	
	2010	2009	2010	2009	2010	2009
Program Revenues						
Charges for Services	\$ 162,205	\$ 182,207	\$ 330,222	\$ 443,215	\$ 492,427	\$ 625,422
Operating Grants and Contributions	197,357,086	122,807,585	12,206,055	11,226,668	209,563,141	134,034,253
Capital Grants and Contribution	16,571,075	24,503,096	20,590		16,591,665	24,503,096
General Revenues						
Property Taxes	39,321,785	37,784,158			39,321,785	37,784,158
State and Federal Formula Aid	297,539,996	353,771,525			297,539,996	353,771,525
Other	4,596,400	6,983,862	3,874	14,865	4,600,274	6,998,727
<b>Total Revenues</b>	<b>555,548,547</b>	<b>546,032,433</b>	<b>12,560,741</b>	<b>11,684,748</b>	<b>568,109,288</b>	<b>557,717,181</b>
Expenses						
Instruction	363,846,493	346,870,250			363,846,493	346,870,250
Support Services						
Student and Instruction Related Services	86,441,146	87,926,747			86,441,146	87,926,747
General Administrative Services	5,375,949	4,980,890			5,375,949	4,980,890
School Administrative Services	19,069,149	20,327,769			19,069,149	20,327,769
Central and Other Support Services	11,438,546	11,020,862			11,438,546	11,020,862
Plant Operation and Maintenance	52,189,121	56,154,208			52,189,121	56,154,208
Pupil Transportation	17,183,312	17,230,058			17,183,312	17,230,058
Food Service			10,744,204	10,526,895	10,744,204	10,526,895
Interest on Long Term Debt	499,112	530,731	-	-	499,112	530,731
<b>Total Expenses</b>	<b>556,042,828</b>	<b>545,041,515</b>	<b>10,744,204</b>	<b>10,526,895</b>	<b>566,787,032</b>	<b>555,568,410</b>
Changes in Net Assets	(494,281)	990,918	1,816,537	1,157,853	1,322,256	2,148,771
Net Assets (Deficit), Beginning of Year	270,981,713	269,990,795	1,065,274	(92,579)	272,046,987	269,898,216
Net Assets, End of Year	\$ 270,487,432	\$ 270,981,713	\$ 2,881,811	\$ 1,065,274	\$ 273,369,243	\$ 272,046,987

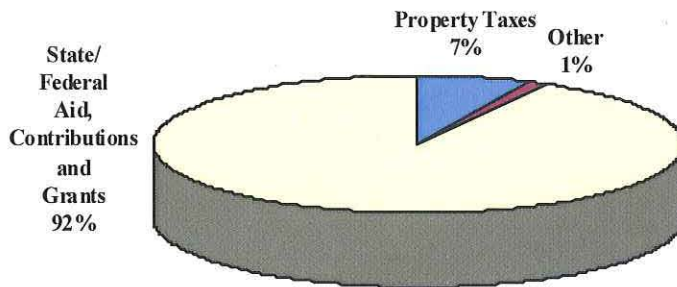
**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

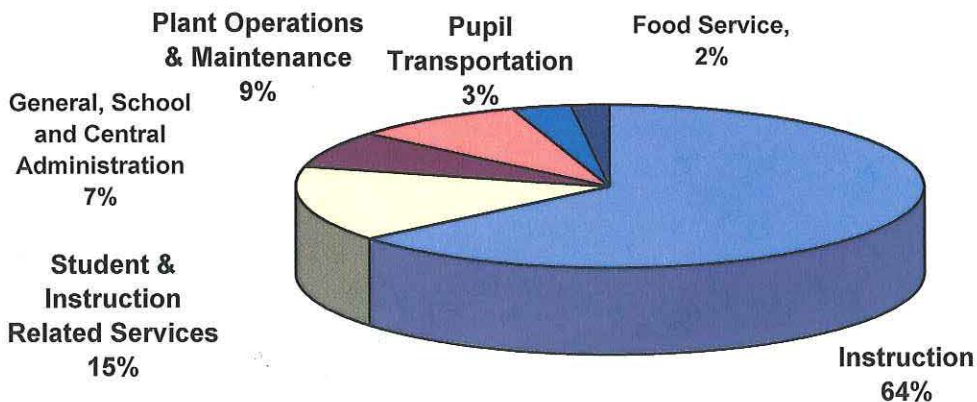
**Changes in net assets.** The District's total revenues were \$568,109,288 and \$557,717,181 for the years ended June 30, 2010 and 2009. Property taxes in excess of \$39 million and \$37 million accounted for 7% of the total revenues for the years ended June 30, 2010 and 2009. State and Federal formula aid accounted for 52% and 63%, while operating grants and contributions were 37% and 24% of total revenues for the years ended June 30, 2010 and 2009. The remaining balances for both years was obtained from capital grant contributions, investment earnings and miscellaneous revenues.

The total cost of all programs and services was \$566,787,032 and \$555,568,410 for the years ended June 30, 2010 and 2009, respectively. The District's expenses are predominantly related to educating and caring for students. Instruction represented 64% and 62% of total expenses in fiscal year 2010 and 2009. The purely administrative activities of the District accounted for only 7% of total costs for both fiscal years.

**Sources of Revenues  
For Fiscal Year 2010**



**Sources of Expenses  
For Fiscal Year 2010**



**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**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.

- The cost of all governmental activities was \$556,042,828 and \$545,041,515 for the years ended June 30, 2010 and 2009.
- After applying program revenues, derived from operating grants and contributions of \$197,357,086 and \$122,807,585 and capital grants and contribution of \$16,571,075 and \$24,503,096, for the years ended June 30, 2010 and 2009, respectively; the net cost of services of the District were \$341,952,462 and \$397,548,627 for the fiscal years ended June 30, 2010 and 2009.
- The amount that taxpayers paid for these activities through property taxes was only \$39,321,785 and \$37,784,158, for fiscal years 2010 and 2009, respectively. Unrestricted State and federal aid provided \$297,539,996 and \$353,771,525 in fiscal years 2010 and 2009 to fund the District programs.

**Net Expense of Governmental Activities  
For the Fiscal Years Ended June 30, 2010 and 2009**

<b>Function/Program:</b>	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	<b>2010</b>	<b>2009</b>	<b>2010</b>	<b>2009</b>
Instruction	\$ 363,846,493	\$ 346,870,250	\$ 204,255,615	\$ 255,252,216
Support Services				
Student and Instruction Related Services	86,441,146	87,926,747	67,786,783	70,684,202
General Administrative Services	5,375,949	4,980,890	5,190,913	4,980,890
School Administrative Services	19,069,149	20,327,769	17,600,697	18,703,851
Central and Other Support Services	11,438,546	11,020,862	11,215,985	10,793,887
Plant Operations and Maintenance	52,189,121	56,154,208	25,934,757	23,064,374
Pupil Transportation	17,183,312	17,230,058	9,779,869	13,840,854
Interest on Long Term Debt	499,112	530,731	187,843	228,353
<b>Total</b>	<b>\$ 556,042,828</b>	<b>\$ 545,041,515</b>	<b>\$ 341,952,462</b>	<b>\$ 397,548,627</b>

**Business-Type Activities**

The cost of Business-Type activities for the fiscal year ended June 30, 2010 and 2009 was \$10,744,204 and \$10,526,895. The expenses related to the operation of the District's school breakfast, lunch, snack and summer food programs. These costs were funded in 2010 and 2009 by operating grants (97% and 96%), charges for services (3% and 4%) and investment earnings.

**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

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

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund balance deficit of \$7,256,106 for the year ended June 30, 2010 compared to a fund balance of \$202,099 for the year ended June 30, 2009, a decrease of \$7,482,205 for the current year. This significant decrease is primarily due to the reduction in state aid made during the year from amounts originally anticipated in the 2009/2010 school year budget. In addition, the State deferred an additional categorical state aid payment to the subsequent year.

Revenues for the District's governmental funds were \$555,548,547 and \$546,032,433, while total expenditures were \$563,006,752 and \$556,789,569 for the fiscal years ended June 30, 2010 and 2009, 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>		<b>Amount of</b>	<b>Percent</b>
	<u>2010</u>	<u>2009</u>	<b>Increase</b>	<b>Increase</b>
			<b>(Decrease)</b>	<b>(Decrease)</b>
Local Sources:				
Property Taxes	\$ 38,955,956	\$ 37,457,650	\$ 1,498,306	4%
Interest Earnings	241,923	510,650	(268,727)	(53%)
Other	4,500,463	6,640,705	(2,140,242)	(32%)
State Sources	349,655,657	400,057,090	(50,401,433)	(13%)
Federal Sources	<u>59,819,382</u>	<u>1,056,632</u>	<u>58,762,750</u>	5,561%
<b>Total Revenues</b>	<u>\$ 453,173,381</u>	<u>\$ 445,722,727</u>	<u>\$ 7,450,654</u>	2%

**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**GENERAL FUND (Continued)**

Total General Fund revenues increased by \$7,450,654 or 2% from the previous year. Local property taxes increased \$1,498,306 or 4% over the previous year primarily to cover decreases in budgeted state aid for the current year. Overall state aid decreased \$50,401,433 or 13% primarily due to a change in the State funding formula and reductions made to aid during the year. In addition, the State deferred an additional categorical state aid payment to the subsequent school year. This decrease was offset by increases in federal sources, primarily funds allotted to the District as part of the American Recovery and Reinvestment Act (ARRA).

The following schedule presents a comparison of General Fund expenditures:

	<u>June 30,</u>		<b>Amount of</b>	<b>Percent</b>
	<u>2010</u>	<u>2009</u>	<b>Increase</b>	<b>Increase</b>
			<b>(Decrease)</b>	<b>(Decrease)</b>
Instruction	\$ 299,399,415	\$ 289,033,939	\$ 10,365,476	4%
Support Services	167,246,896	169,966,545	(2,719,649)	(2%)
Capital Outlay	<u>1,866,574</u>	<u>2,059,805</u>	<u>(193,231)</u>	(9%)
<b>Total General Fund Expenditures</b>	<u>\$ 468,512,885</u>	<u>\$ 461,060,289</u>	<u>\$ 7,452,596</u>	2%

The general fund expenditures increased by \$7,452,596 or 2%. The District experienced increases in costs related to contractual salary increases, employee health benefits and contributions to charter schools. These increases were offset by decreases in tuition costs for out of district student placements for special education.

In fiscal year 2010, General Fund revenues were less than expenditures by \$15,339,504. However, certain State and Federal Grants funded the School Based Budgets. This transfer of approximately \$7.9 million assisted in offsetting a portion of the excess expenditures. The total general fund balance decreased by \$7,473,591 to a deficit of \$7,559,806. However, after deducting statutory reserves and designations, the unreserved undesignated fund deficit at June 30, 2010 was \$30,682,906, an increase in the deficit of \$40,087 when compared with the ending fund deficit of \$30,642,819 at June 30, 2009.

**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.

## PATERSON PUBLIC SCHOOLS

### MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

#### General Fund Budgetary Highlights (Continued)

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

General Fund budgetary expenditures and other financing uses exceeded budgetary revenues and other financing sources decreasing budgetary fund balance \$4,978,524 over the previous year. After deducting statutory reserves and designations, the unreserved/undesignated budgetary fund balance increased \$2,454,980 from \$8,648,277 at June 30, 2009 to \$11,103,257 at June 30, 2010. This unreserved/undesignated 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, 2010 from current year operations of \$2,385,101.

#### 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 \$84,537,236 for the year ended June 30, 2010. State sources accounted for \$46,683,452 or 55% of the total. Federal sources accounted for \$37,744,788 or 45% of the total. The remaining \$108,996 was received from local contributions and donations.

Revenues from State sources increased \$1,020,313 or 2% while federal sources increased \$8,811,428 or 30%. Private and local sources decreased by \$10,804. The increase in federal sources was mainly the result of additional grants awarded for the District as part of the American Recovery and Reinvestment Act (ARRA).

Expenditures of the Special Revenue Fund totaled \$76,671,323 for the year ended June 30, 2010. Expenditures for instruction (82%) and student support services (17%) were \$76,092,882 or 99% of the total for the year ended June 30, 2010. Expenditures increased \$6,661,591 or 9% from the prior year.

During the year, the Special Revenue Fund transferred \$7,865,913 to the General Fund to finance expenditures under the School Based Budget model.

At June 30, 2010 the Special Revenue Fund reported deferred revenue of \$5,811,506. This amount represents funds that were received during the 2009/10 school year but were not expended as of June 30, 2010. 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. Virtually all of the revenue and offsetting expenditures were reported in the fund financial statements as an on-behalf transaction representing the capital dollars the SDA spent for school facility improvements on the District's behalf. For the year ended June 30, 2010, the amount recorded as on-behalf was \$16,170,411.



**PATERSON PUBLIC SCHOOLS**

**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

**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.

**CAPITAL ASSETS**

At June 30, 2010, the District had invested in excess of \$296 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 \$11 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 on the behalf of the District by the New Jersey Schools Development Authority were among the fixed asset additions for the year.

**Capital Assets at June 30, 2010 and 2009**

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Land	\$ 9,006,387	\$ 9,006,387			\$ 9,006,387	\$ 9,006,387
Buildings and Improvements	369,662,919	286,659,592			369,662,919	286,659,592
Machinery and Equipment	17,539,623	14,122,993	\$ 3,285,149	\$ 3,150,044	20,824,772	17,273,037
Construction in Progress	21,672,399	92,210,149			21,672,399	92,210,149
Less: Accumulated Depreciation	<u>(121,873,133)</u>	<u>(112,450,471)</u>	<u>(3,040,846)</u>	<u>(2,942,544)</u>	<u>(124,913,979)</u>	<u>(115,393,015)</u>
<b>Total</b>	<b>\$ 296,008,195</b>	<b>\$ 289,548,650</b>	<b>\$ 244,303</b>	<b>\$ 207,500</b>	<b>\$ 296,252,498</b>	<b>\$ 289,756,150</b>

Additional information of the District’s capital assets can be found in the Notes to the Basic 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 \$1.4 billion needed in 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 had a new five year long range facility plan completed in 2006.

## PATERSON PUBLIC SCHOOLS

### MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

#### Long-Term Liabilities

At year-end, the District has \$18,409,820 in long-term liabilities; the District had \$10,234,062 in outstanding certificates of participation (COPS), net of unamortized refunding items and \$8,175,758 in employee compensated absences payable. More detailed financial information about the District's long-term liabilities is presented in Notes to the Basic Financial Statements.

#### Long-Term Liabilities as of June 30, 2009 and 2008

	<u>Governmental Activities</u>		
	<u>2010</u>	<u>2009</u>	<u>Percentage Change</u>
Obligations Under Lease-Purchase Agreements, Net	\$ 10,234,062	\$ 11,037,524	(7%)
Compensated Absences Payable	<u>8,175,758</u>	<u>7,899,232</u>	4%
Total	<u>\$ 18,409,820</u>	<u>\$ 18,936,756</u>	(3%)

#### FACTORS BEARING ON THE DISTRICT'S FUTURE

While many factors influence the District's future, 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 2010-2011 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.

These indicators were considered when adopting the budget for fiscal year 2010-2011. Budgeted expenditures in the General Fund decreased 7% to \$421,702,819 for fiscal year 2010-2011. Budgeted expenditures in the Special Revenue Fund decreased less than one percent to \$81,615,196 for fiscal year 2010-2011.

#### 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.

**DISTRICT WIDE FINANCIAL STATEMENTS**

**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2010**

<b>ASSETS</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
Cash and Cash Equivalents	\$ 7,525,872	\$ 457,268	\$ 7,983,140
Receivables, net			
Receivables from Other Governments	13,107,783	2,313,768	15,421,551
Other	807,874		807,874
Internal Balances	26,610	(26,610)	
Inventory		101,674	101,674
Deferred Charge	213,150		213,150
Restricted Assets			
Investments	99,639		99,639
Capital Assets			
Not Being Depreciated	30,678,786		30,678,786
Being Depreciated, Net	265,329,409	244,303	265,573,712
Total Assets	<u>317,789,123</u>	<u>3,090,403</u>	<u>320,879,526</u>
<b>LIABILITIES</b>			
Accounts Payable and Other Current Liabilities	22,323,579	204,418	22,527,997
Payable to Other Governments	601,664		601,664
Unearned Revenue	5,898,641	4,174	5,902,815
Accrued Interest Payable	67,987		67,987
Noncurrent Liabilities			
Due Within One Year	3,662,437		3,662,437
Due Beyond One Year	14,747,383	-	14,747,383
Total Liabilities	<u>47,301,691</u>	<u>208,592</u>	<u>47,510,283</u>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	286,086,922	244,303	286,331,225
Restricted for:			
Plant Maintenance	7,000,000		7,000,000
Capital Projects	1,000		1,000
Debt Service	204,061		204,061
Unrestricted	(22,804,551)	2,637,508	(20,167,043)
Total Net Assets	<u>\$ 270,487,432</u>	<u>\$ 2,881,811</u>	<u>\$ 273,369,243</u>

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, 2010**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Instruction							
Regular	\$ 254,366,135	\$ 162,205	\$ 121,653,658	\$ 19,175	\$ (132,531,097)		\$ (132,531,097)
Special Education	64,509,076		31,527,705	12,137	(32,969,234)		(32,969,234)
Other Instruction	42,449,059		6,020,835	22,969	(36,405,255)		(36,405,255)
School Sponsored Activities and Athletics	2,100,779		172,194		(1,928,585)		(1,928,585)
Community Services	421,444				(421,444)		(421,444)
Support Services							
Student and Instruction Related Svcs.	86,441,146		18,650,213	4,150	(67,786,783)		(67,786,783)
General Administrative Services	5,375,949		185,036		(5,190,913)		(5,190,913)
School Administrative Services	19,069,149		1,468,452		(17,600,697)		(17,600,697)
Central and Other Support Services	11,438,546		222,561		(11,215,985)		(11,215,985)
Plant Operations and Maintenance	52,189,121		9,741,720	16,512,644	(25,934,757)		(25,934,757)
Pupil Transportation	17,183,312		7,403,443		(9,779,869)		(9,779,869)
Interest on Long-Term Debt	499,112	-	311,269	-	(187,843)	-	(187,843)
Total Governmental Activities	<u>556,042,828</u>	<u>162,205</u>	<u>197,357,086</u>	<u>16,571,075</u>	<u>(341,952,462)</u>	<u>-</u>	<u>(341,952,462)</u>
Business-Type Activities							
Food Service	10,744,204	330,222	12,206,055	20,590		\$ 1,812,663	1,812,663
Total Business-Type Activities	<u>10,744,204</u>	<u>330,222</u>	<u>12,206,055</u>	<u>20,590</u>	<u>-</u>	<u>1,812,663</u>	<u>1,812,663</u>
Total Primary Government	<u>\$566,787,032</u>	<u>\$ 492,427</u>	<u>\$ 209,563,141</u>	<u>\$ 16,591,665</u>	<u>(341,952,462)</u>	<u>1,812,663</u>	<u>(340,139,799)</u>

PATERSON PUBLIC SCHOOLS  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Net (Expense) Revenue and Changes in Net Assets		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes, Net	\$ 38,955,956		\$ 38,955,956
Property Taxes, Levied for Debt Service	365,829		365,829
Federal and State Aid - Unrestricted	289,042,114		289,042,114
Federal and State Grants for School Based Budgets	7,865,913		7,865,913
State Aid Restricted for Debt Service Principal	631,969		631,969
Investment Earnings	258,142	\$ 3,874	262,016
Miscellaneous Income	4,338,258		4,338,258
Total General Revenues	341,458,181	3,874	341,462,055
Change in Net Assets	(494,281)	1,816,537	1,322,256
Net Assets, Beginning of Year	270,981,713	1,065,274	272,046,987
Net Assets, End of Year	\$ 270,487,432	\$ 2,881,811	\$ 273,369,243

**FUND FINANCIAL STATEMENTS**

**PATERSON PUBLIC SCHOOLS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2010**

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 7,270,479		\$ 51,332	\$ 204,061	\$ 7,525,872
Receivables, Net					
Receivables From Other Governments	1,099,356	\$ 11,838,126	170,301		13,107,783
Accounts	799,144				799,144
Due From Other Funds	2,302,694				2,302,694
Restricted Assets					
Investments with Fiscal Agents			99,639		99,639
<b>Total Assets</b>	<b>\$ 11,471,673</b>	<b>\$ 11,838,126</b>	<b>\$ 321,272</b>	<b>\$ 204,061</b>	<b>\$ 23,835,132</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 10,212,886	\$ 3,085,947	\$ 155,796		\$ 13,454,629
Deposits Payable	168,400				168,400
Accrued Salaries and Wages	1,416,116	71,655			1,487,771
Due to Other Funds		2,267,354			2,267,354
Payable to Federal Government		5,936			5,936
Payable to State Government		595,728			595,728
Claims and Judgments Payable	3,598,826				3,598,826
Accrued Liability for Insurance Claims	388,953				388,953
Compensated Absences Payable	3,225,000				3,225,000
Deferred Revenue	21,298	5,811,506	65,837		5,898,641
<b>Total Liabilities</b>	<b>19,031,479</b>	<b>11,838,126</b>	<b>221,633</b>	<b>-</b>	<b>31,091,238</b>
<b>Fund Balances</b>					
<b>Reserved for</b>					
Encumbrances	2,428,268				2,428,268
Capital Reserve	1,000				1,000
Maintenance Reserve	7,000,000				7,000,000
Emergency Reserve	1,000,000				1,000,000
Obligations Under Capital Leases			99,639		99,639
Excess Surplus, Designated for Subsequent Years' Expenditures	10,308,731				10,308,731
Excess Surplus	2,385,101				2,385,101
<b>Unreserved, Reported In</b>					
Designated for Subsequent Years' Expenditures				\$ 101	101
Undesignated, Reported in					
General Fund	(30,682,906)				(30,682,906)
Debt Service Fund				203,960	203,960
<b>Total Fund Balances</b>	<b>(7,559,806)</b>	<b>-</b>	<b>99,639</b>	<b>204,061</b>	<b>(7,256,106)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 11,471,673</b>	<b>\$ 11,838,126</b>	<b>\$ 321,272</b>	<b>\$ 204,061</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 \$417,881,328 and the accumulated depreciation is \$121,873,133. 296,008,195

The District has financed capital assets through the issuance of long-term lease obligations. The accrued interest at year end is (67,987)

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. Long-term liabilities at year end consist of:

Obligations Under Lease Purchase (COPS)	(10,234,062)	
Unamortized Debt Issuance Costs	213,150	
Compensated Absences	(8,175,758)	
		(18,196,670)

Net Assets of Governmental Activities \$ 270,487,432



**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
<b>REVENUES</b>					
Local Sources					
Property Tax Levy	\$ 38,955,956			\$ 365,829	\$ 39,321,785
Tuition Charges	162,205				162,205
Interest Earnings	241,923		\$ 16,219		258,142
Miscellaneous	4,338,258	\$ 108,996			4,447,254
Total - Local Sources	43,698,342	108,996	16,219	365,829	44,189,386
State Sources	349,655,657	46,683,452	16,512,644	943,238	413,794,991
Federal Sources	59,819,382	37,744,788			97,564,170
Total Revenues	453,173,381	84,537,236	16,528,863	1,309,067	555,548,547
<b>EXPENDITURES</b>					
Current					
Instruction					
Regular Instruction	\$ 200,293,461	\$ 52,751,570			\$ 253,045,031
Special Education Instruction	55,778,880	8,627,248			64,406,128
Other Instruction	40,847,211	1,315,937			42,163,148
School Sponsored Activities and Athletics	2,058,599				2,058,599
Community Services	421,264				421,264
Support Services					
Student and Instruction Related Services	71,227,246	13,398,127			84,625,373
General Administrative Services	5,057,257				5,057,257
School Administrative Services	18,687,525				18,687,525
Central and Other Support Services	10,848,827				10,848,827
Plant Operations and Maintenance	44,781,867				44,781,867
Pupil Transportation	16,644,174	520,010			17,164,184
Debt Service					
Principal				\$ 880,000	880,000
Interest and Other Charges				429,900	429,900
Capital Outlay	1,866,574	58,431	\$ 16,512,644		18,437,649
Total Expenditures	468,512,885	76,671,323	16,512,644	1,309,900	563,006,752
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(15,339,504)	7,865,913	16,219	(833)	(7,458,205)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	7,865,913			203,960	8,069,873
Transfers Out	-	(7,865,913)	(203,960)		(8,069,873)
Total Other Financing Sources and Uses	7,865,913	(7,865,913)	(203,960)	203,960	-
Net Change in Fund Balances	(7,473,591)	-	(187,741)	203,127	(7,458,205)
Fund Balance, Beginning of Year	(86,215)	-	287,380	934	202,099
Fund Balance, End of Year	\$ (7,559,806)	\$ -	\$ 99,639	\$ 204,061	\$ (7,256,106)

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, 2010**

Total net change in fund balances - governmental funds (Exhibit B-2) \$ (7,458,205)

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 capital outlay exceeds depreciation in the current period.

Capital Outlays	\$ 18,437,649	
Depreciation Expense	<u>(11,191,420)</u>	
		7,246,229

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals) is to decrease net assets.

Loss on Disposition of Capital Assets	(786,684)
---------------------------------------	-----------

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 assets. Also, governmental funds report the effect of issuance costs, 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	880,000
---------------------------------------	---------

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	7,326	
Amortization of Debt Issuance Costs	(29,883)	
Amortization of Original Issue Discount	(4,770)	
Amortization of Deferred Amount on Refunding	(71,768)	
Compensated Absences	<u>(276,526)</u>	
		<u>(375,621)</u>

Change in net assets of governmental activities (Exhibit A-2)	\$ <u>(494,281)</u>
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**PATERSON PUBLIC SCHOOLS  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
JUNE 30, 2010**

	<b>Business-Type Activities - Enterprise Funds</b>
	<b>Food Service</b>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	\$ 457,268
Intergovernmental Accounts Receivable	
Federal	2,222,498
State	91,270
Inventory	101,674
Total Current Assets	2,872,710
Noncurrent Assets	
Furniture, Machinery and Equipment	3,285,149
Less Accumulated Depreciation	(3,040,846)
Total Noncurrent Assets	244,303
Total Assets	3,117,013
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	186,003
Accrued Salaries and Wages	18,415
Unearned Revenue	4,174
Due To Other Funds	26,610
Total Current Liabilities	235,202
Total Liabilities	235,202
<b>NET ASSETS</b>	
Invested in Capital Assets	244,303
Unrestricted	2,637,508
Total Net Assets	\$ 2,881,811

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

**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<b>Business-Type Activities - Enterprise Fund</b>
	<b>Food Service</b>
Operating Revenues	
Charges for services	
Daily Sales	\$ 277,455
Special Functions	38,866
Miscellaneous	13,901
	330,222
Operating Expenses	
Cost of Sales	4,813,901
Salaries and Wages	4,036,740
Employee Benefits	1,360,764
Other Expenses	135,493
Supplies and Materials	299,004
Depreciation	98,302
	10,744,204
Operating Loss	(10,413,982)
Nonoperating Revenues	
State Sources	
School Breakfast Program	105,285
State School Lunch Program	312,824
Federal Sources	
School Breakfast Program	1,759,993
National School Lunch Program	9,100,271
After School Snack Program	177,065
Summer Food Program	750,617
ARRA Equipment Grant	20,590
Interest and Investment Revenue	3,874
	12,230,519
Change in Net Assets	1,816,537
Net Assets, Beginning of Year	1,065,274
Net Assets, End of Year	\$ 2,881,811

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, 2010

	Business-Type Activities - Enterprise Funds
	Food Service
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash Receipts from Customers	\$ 330,222
Cash Payments for Employees Salaries and Benefits	(5,379,089)
Cash Payments to Suppliers for Goods and Services	(4,605,075)
	(9,653,942)
Net Cash Used For Operating Activities	(9,653,942)
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Purchase of Capital Assets	(135,105)
Cash Receipts from Federal Grants for Capital Acquisitions	20,590
	(114,515)
Net Cash Used for Capital and Related Financing Activities	(114,515)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Cash Receipts from Other Funds	(7,180,968)
Cash Receipts from State and Federal Subsidy	11,148,813
	3,967,845
Net Cash Provided By Non-Capital Financing Activities	3,967,845
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest Received	3,874
	3,874
Net Cash Provided By Investing Activities	3,874
Net Increase in Cash and Cash Equivalents	(5,796,738)
Cash and Cash Equivalents—Beginning of Year	6,254,006
Cash and Cash Equivalents—End of Year	\$ 457,268
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</b>	
Operating Loss	\$ (10,413,982)
Adjustments to Reconcile Operating Loss to Net Cash Used For Operating Activities	
Depreciation	98,302
Non-Cash Federal Assistance - Food Distribution Program	841,834
Changes in Assets and Liabilities:	
(Increase) Decrease in Inventories	(52,327)
Increase (Decrease) in Unearned Revenue	458
Increase (Decrease) in Accounts Payable	(146,642)
Increase (Decrease) in Accrued Salaries and Wages	18,415
	760,040
Total Adjustments	760,040
Net Cash Used For Operating Activities	\$ (9,653,942)
Non-Cash Investing, Capital and Financing Activities:	
Value Received - Food Distribution Program	\$ 842,292

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

**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2010**

	<u>Unemployment Compensation Trust Fund</u>	<u>Private-Purpose Trust Fund</u>	<u>Agency Fund</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,464,384	\$ 61,907	\$ 2,934,684
Total Assets	<u>1,464,384</u>	<u>61,907</u>	<u>\$ 2,934,684</u>
<b>LIABILITIES</b>			
Intergovernmental Payable - State	233,510		
Payroll Deductions and Withholdings			2,618,280
Summer Payment Plan Deposits			14,635
Payable To Student Groups			293,039
Due To Other Funds			8,730
Total Liabilities	<u>233,510</u>	<u>-</u>	<u>\$ 2,934,684</u>
<b>NET ASSETS</b>			
Held In Trust For Unemployment Claims and Other Purposes	<u>\$ 1,230,874</u>	<u>\$ 61,907</u>	

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

**PATERSON PUBLIC SCHOOLS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Unemployment Compensation Trust Fund</u>	<u>Private Purpose Trust Fund</u>
<b>ADDITIONS</b>		
Contributions		
Employer	\$ 1,000,000	
Employees	709,675	\$ 4,991
Private Donations		9,548
Investment Earnings		
Interest	2,069	155
	<u>1,711,744</u>	<u>14,694</u>
Total Additions		
<b>DEDUCTIONS</b>		
Unemployment Claims and Contributions	<u>1,635,429</u>	
Total Deductions	<u>1,635,429</u>	<u>-</u>
Change in Net Assets	76,315	14,694
Net Assets, Beginning of Year	<u>1,154,559</u>	<u>47,213</u>
Net Assets, End of Year	<u>\$ 1,230,874</u>	<u>\$ 61,907</u>

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

**NOTES TO THE BASIC FINANCIAL STATEMENTS**



**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Paterson Public Schools (the "Board" or the "District") is an instrumentality of the State of New Jersey, established to function as an education institution. The Board consists of nine elected officials. 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 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 and appropriation to be made by the Governing Body of the City. 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).

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 service 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. District-wide and Fund Financial Statements**

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

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

**B. District-wide and Fund Financial Statements (Continued)**

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.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the district-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The District considers all of its governmental and enterprise funds to be major funds.

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

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 and all liabilities associated with these operations (with the exception of the fiduciary funds) are included on the Statement of Net Assets. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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. Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. All other revenue items are considered to be measurable and available only when cash is received by the District.

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 and state financial programs, with the exception of grants for major capital projects and the school breakfast, lunch, snack and summer food programs.

PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

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 major capital facilities and other capital assets.

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.

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 types:

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.

Private-sector standards of accounting and financial reporting issued by the Financial Accounting Standards Board (FASB) 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 District has elected not to follow FASB guidance issued subsequent to December 1, 1989.

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

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.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

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

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 enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Federal and State subsidies for the food service operation are considered nonoperating revenues.

**D. Assets, Liabilities and Net Assets or Equity**

**1. *Deposits 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 and Payables***

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".

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

*Tuition Revenues* - Tuition charges were established by the District 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 2008-2009 and 2009-2010 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.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

**D. Assets, Liabilities and Net Assets or Equity (Continued)**

**2. *Receivables and Payables(Continued)***

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 revenues. 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.

**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. The United States Department of Agriculture (USDA) commodity portion of the Food Service Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities at year-end is reported as unearned revenue.

**4. *Restricted Assets***

Certain assets are classified as restricted on the balance sheet because they are maintained in separate bank accounts and their use is limited by Lease-Purchase Agreements for capital projects and/or certificates of participation, principal and interest.

**5. *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. Such assets are recorded at historical cost if purchased or estimated historical cost if constructed. 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 assets lives are not capitalized.

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

**D. Assets, Liabilities and Net Assets or Equity (Continued)**

**5. *Capital Assets (Continued)***

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.

Property, plant, and equipment is depreciated using the straight line method over the following estimated useful lives:

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

**6. *Compensated Absences***

It is the District's policy to permit employees to accumulate (with certain restrictions) earned but unused vacation, personal, and sick leave benefits. A long-term liability of accumulated vacation, personal and sick leave and salary related payments has been recorded in the governmental activities in the district-wide financial statements, representing the District's commitment to fund such costs from future operations. Proprietary Funds accrue accumulated vacation, personal 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 assets. Debt premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the debts 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 debts payable are reported net of the applicable debt premium or discount and refunding gains or losses. Debt issuance costs are reported as deferred charges and amortized over the term of the related debt.

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.

PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

8. *Fund Equity*

Reservations of fund balances of governmental funds are created to either (1) satisfy legal covenants that require a portion of the fund balance to be segregated or (2) identify the portion of the fund balance that is appropriated for future expenditures.

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

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

Reserved for Maintenance Reserve – This reserve was created by the District 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.

Reserved for Emergency Reserve – This reserve 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.

Reserved for Obligations Under Capital Leases – This reserve was created from proceeds of the lease purchase agreement certificates of participation held by the Trustee to offset final principal payments due on the certificates.

Reserved for Excess Surplus – Designated for Subsequent Year's Expenditures - This reserve was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2009 audited excess surplus that was appropriated in the 2010/2011 original budget certified for taxes.

Reserved for Excess Surplus – This reserve was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2010 audited excess surplus that is required to be appropriated in the 2011/2012 original budget certified for taxes.

Designations of fund balance represent tentative management plans that are subject to change.

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2010/2011 District budget certified for taxes.

9. *Reclassifications*

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

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**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 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 2009/2010. During 2009/2010 the District increased the original budget by \$30,932,452. The increase was funded by additional grant awards and the reappropriation of prior year general fund encumbrances.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States of America, with the exception of the legally mandated revenue recognition of the 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 reservations of fund balances at fiscal year end as they do not constitute expenditures or liabilities but rather commitments related to unperformed contracts for goods and services which are reappropriated and honored during the subsequent fiscal year.

**B. Deficit Fund Equity**

The District has an unreserved/undesignated deficit fund balance of \$30,682,906 in the General Fund as of June 30, 2010 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 2009/2010 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.



**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**B. Deficit Fund Equity (Continued)**

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated 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's deficit in the GAAP (fund) financial statements of \$30,682,906 in the General Fund is less than the delayed state aid payments.

**C. Capital Reserve Account**

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 account is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve account are restricted to capital projects in the district's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the 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 account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the fiscal year ended June 30, 2010 is as follows:

Balance, July 1, 2009	<u>\$ 1,000</u>
Balance, June 30, 2010	<u>\$ 1,000</u>

**D. Transfers to Capital Outlay**

During the 2009/2010 school year, the district transferred \$972,911 to the capital outlay facilities acquisition and construction services budget line accounts. The transfer was made from various other budget line items and was approved by the County Superintendent to supplement an existing capital project.

**E. Calculation of Excess Surplus**

In accordance with N.J.S.A. 18A:7F-7, as amended, the designation for Reserved Fund Balance – Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance 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, 2010 is \$12,693,832. Of this amount, \$10,308,731 was designated and appropriated in the 2010/2011 original budget certified for taxes and the remaining amount of \$2,385,101 will be appropriated in the 2010/2011 original budget certified for taxes.

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 3 DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

**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 plus collateral equal to 5% of the average amount of its public deposits and 100% of the average amount of its public funds in excess of 75% of its capital funds for all deposits not covered by the FDIC.

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2010, the book value of the District's deposits was \$12,444,115 and bank balances of the District's cash and deposits amounted to \$35,941,694. The District's deposits which are displayed on the balance sheets and statement of net assets as "cash and cash equivalents" are categorized as:

**Depository Account**

Insured	\$ 35,678,352
Uninsured and Collateralized	<u>263,342</u>
	<u>\$ 35,941,694</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, 2010 the District's bank balance of \$263,342 was exposed to custodial credit risk as follows:

**Depository Account**

Uninsured and Collateralized:

Collateral held by pledging financial institution's trust department not in the District's name	<u>\$ 263,342</u>
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**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

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

**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, 2010, the District had the following investments:

<b><u>Investment Type:</u></b>	<b><u>Fair Value</u></b>
U.S. Government Securities Fund	\$ <u>99,639</u>

**Custodial Credit Risk – Investments** – For an investment, this is the risk, that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are held by an outside party. The District does not have a policy for custodial risk. As of June 30, 2010, \$99,639 of the District’s investments was exposed to custodial credit risk as follows:

	<b><u>Fair Value</u></b>
Uninsured and Collateralized:	
Collateral held by pledging financial institutions' trust department or agent but not in the District's name	\$ <u>99,639</u>

**Interest Rate Risk** – The District does not have a formal investment policy that limits investment maturities as a means of managing it’s exposure to fair value losses arising from increasing interest rates.

**Credit Risk** – State law limits investments as noted above (N.J.S.A. 18A:20-37). The District does not have an investment policy that would further limit its investment choices.

**Concentration of Credit Risk** – The Board places no limit in the amount the District may invest in any one issuer.

The fair value of the above-listed investment was based on quoted market prices provided by the fiscal agent.

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

**B. Receivables**

Receivables as of year-end for the district's individual major funds in the aggregate, 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	\$ 1,099,356	\$ 11,838,126	\$ 170,301	\$ 2,313,768	\$ 15,421,551
Accounts	<u>799,144</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>799,144</u>
Gross Receivables	1,898,500	11,838,126	170,301	2,313,768	16,220,695
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 1,898,500</u>	<u>\$ 11,838,126</u>	<u>\$ 170,301</u>	<u>\$ 2,313,768</u>	<u>\$ 16,220,695</u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue reported in the governmental funds were as follows:

	<u>Unearned</u>
General Fund	
Unencumbered Restricted Formula Aid	\$ 21,298
Special Revenue Fund	
Unencumbered Grant Draw Downs	4,441,624
Grant Draw Downs Reserved for Encumbrances	1,369,882
Capital Projects Fund	
Unrealized School Facility Grants	<u>65,837</u>
Total Deferred Revenue for Governmental Funds	<u>\$ 5,898,641</u>

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

**C. Capital Assets**

Capital asset activity for the year ended June 30, 2010 was as follows:

	<u>Balance, July 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance, June 30, 2010</u>
<b>Governmental Activities:</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 9,006,387			\$ 9,006,387
Construction in Progress	<u>92,210,149</u>	<u>\$ 16,990,519</u>	<u>\$ (87,528,269)</u>	<u>21,672,399</u>
Total Capital Assets, Not Being Depreciated	<u>101,216,536</u>	<u>16,990,519</u>	<u>(87,528,269)</u>	<u>30,678,786</u>
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	286,659,592	83,003,327		369,662,919
Machinery and Equipment	<u>14,122,993</u>	<u>4,958,822</u>	<u>(1,542,192)</u>	<u>17,539,623</u>
Total Capital Assets Being Depreciated	<u>300,782,585</u>	<u>87,962,149</u>	<u>(1,542,192)</u>	<u>387,202,542</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(101,165,416)	(10,514,765)		(111,680,181)
Machinery and Equipment	<u>(11,285,055)</u>	<u>(676,655)</u>	<u>(1,768,758)</u>	<u>(10,192,952)</u>
Total Accumulated Depreciation	<u>(112,450,471)</u>	<u>(11,191,420)</u>	<u>(1,768,758)</u>	<u>(121,873,133)</u>
Total Capital Assets, Being Depreciated, Net	<u>188,332,114</u>	<u>76,770,729</u>	<u>(3,310,950)</u>	<u>265,329,409</u>
Governmental Activities Capital Assets, Net	<u>\$ 289,548,650</u>	<u>\$ 93,761,248</u>	<u>\$ (90,839,219)</u>	<u>\$ 296,008,195</u>

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

**C. Capital Assets (Continued)**

	<u>Balance, July 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance, June 30, 2010</u>
<b>Business-Type Activities:</b>				
Capital Assets, Being Depreciated:				
Facilities Improvements	\$ 1,352,656			\$ 1,352,656
Machinery and Equipment	<u>1,797,388</u>	<u>\$ 135,105</u>	<u>-</u>	<u>1,932,493</u>
 Total Capital Assets Being Depreciated	 <u>3,150,044</u>	 <u>135,105</u>	 <u>-</u>	 <u>3,285,149</u>
 Less Accumulated Depreciation for:				
Facilities Improvements	(1,352,651)	(5)		(1,352,656)
Machinery and Equipment	<u>(1,589,893)</u>	<u>(98,297)</u>	<u>-</u>	<u>(1,688,190)</u>
 Total Accumulated Depreciation	 <u>(2,942,544)</u>	 <u>(98,302)</u>	 <u>-</u>	 <u>(3,040,846)</u>
 Total Capital Assets, Being Depreciated, Net	 <u>207,500</u>	 <u>36,803</u>	 <u>-</u>	 <u>244,303</u>
 Business-Type Activities Capital Assets, Net	 <u>\$ 207,500</u>	 <u>\$ 36,803</u>	 <u>\$ -</u>	 <u>\$ 244,303</u>

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

**C. Capital Assets (Continued)**

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

<b>Governmental Activities:</b>	
Instruction	
Regular	\$ 1,198,986
Special	70,035
Other Instruction	253,739
School-Sponsored/Other Instructional	<u>40,879</u>
 Total Instruction	 <u>1,563,639</u>
 Support Services	
Support Services	1,761,989
General Administration	287,014
School Administration	366,800
Central Services	583,764
Operations and Maintenance of Plant	6,609,565
Student Transportation	<u>18,649</u>
 Total Support Services	 <u>9,627,781</u>
 Total Governmental Funds	 <u>11,191,420</u>
 Total Depreciation Expense - Governmental Activities	 <u>\$ 11,191,420</u>
 <b>Business-Type Activities:</b>	
Food Service Fund	<u>\$ 98,302</u>

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

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

The composition of interfund balances as of June 30, 2010, is as follows:

**Due to/from other funds**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$ 2,267,354
General Fund	Food Service Fund	26,610
General Fund	Agency Fund	<u>8,730</u>
Total		<u>\$ 2,302,694</u>

The above balances are the result of revenues earned in one fund which are due to another fund, expenditures paid by one fund on behalf of another fund and/or to cover cash balances which were in an overdraft position.

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

**Interfund transfers**

	<u>Transfer In:</u>		
	<u>General</u>	Debt <u>Service</u>	<u>Total</u>
Transfer Out:			
Special Revenue Fund	\$ 7,865,913		7,865,913
Capital Projects Fund	<u>-</u>	<u>\$ 203,960</u>	<u>203,960</u>
Total Transfers Out	<u>\$ 7,865,913</u>	<u>\$ 203,960</u>	<u>\$ 8,069,873</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 BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

**E. Leases**

**Operating Leases**

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

	<u>Lease Term</u>	<u>2009/10 Lease Payments</u>
137 Elisson Street	12/31/11	\$ 338,575
88 Danforth Avenue	6/30/2012	287,048
YMCA	6/30/2010	18,176
11-27 St. & Sixteenth Ave.	7/31/2011	674,620
16-32 Spruce Street	8/31/2011	152,700
175 Main Street	7/31/2012	425,688
Sheridan Avenue	7/31/2012	341,172
264-21st Avenue	8/31/2011	83,068
47 State Street	2/28/2014	358,208
90 Delaware Avenue	12/31/2024	1,488,957
Don Bosco	Month to Month	<u>1</u>
		<u>\$ 4,168,213</u>

**Lease Purchase Agreements**

The District has entered into lease purchase agreements and issued certificates of participation ("COPS") as follows:

<u>Series</u>	<u>Date of Issuance</u>	<u>Certificates Issued</u>	<u>Interest Rate</u>	<u>Lessor</u>	<u>Agent</u>
Improvements	11/1/1999	\$16,000,000	Var.	AGI Leasing	First Union Securities
Refunding	12/20/2007	11,070,000	3.25-4.00%	AGH Leasing	US Bank

The proceeds from the sale of the original 1999 certificates were allocated as follows:

Construction	\$15,406,444
Costs of Issuance	<u>593,556</u>
	<u>\$16,000,000</u>

The unexpended proceeds from the sale of the certificates, including interest earned on balances which remain on deposit are held with the respective agents. The following is a summary of balances by account type as of June 30, 2010:

Interest Account	<u>\$ 99,639</u>
------------------	------------------

The 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.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

**E. Leases (Continued)**

**Lease Purchase Agreements**

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

**Governmental Activities:**

Year Ended June 30,	<u>Certificates of Participation</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2011	\$ 910,000	\$ 393,133	\$ 1,303,133
2012	940,000	362,835	1,302,835
2013	970,000	330,350	1,300,350
2014	1,005,000	295,788	1,300,788
2015	1,045,000	257,300	1,302,300
2016-2020	<u>5,910,000</u>	<u>610,400</u>	<u>6,520,400</u>
	<u>\$ 10,780,000</u>	<u>\$ 2,249,806</u>	<u>\$ 13,029,806</u>

**F. 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 Authority 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 loans on the City's financial statements as of June 30, 2010 are as follows:

\$4,965,057, 1993 Loan due in Semi-annual installments of \$292,055 to \$346,260 through July 15, 2013, interest at 5.288%	\$1,302,927
\$4,965,056, 1993 Loan due in Semi-annual installments of \$256,336 through July 15, 2013, interest at 1.15%	<u>1,025,346</u>
Grand Total (Type I School Debt)	<u>\$2,328,273</u>

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

**F. Long-Term Debt (Continued)**

**Statutory Borrowing Power**

The District's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2010 was as follows:

6% of Equalized Valuation Basis (Municipal)	\$ 523,292,446
Less: Net Debt (Type I School Debt)	<u>2,328,273</u>
Remaining Borrowing Power	<u>\$ 520,964,173</u>

**Prior-Year Defeasance of Debt**

In prior years, the District defeased certain Certificates of Participation (COPs) by placing the proceeds of new certificates in an irrevocable trust to provide for all future debt service payments on the old certificates. Accordingly, the trust account assets and liabilities for the defeased certificates are not included in the District's financial statements. These defeased certificates were paid in full during 2009/10 fiscal year.

**Changes in long-term liabilities**

Long-term liability activity for the year ended June 30, 2010, was as follows:

	Balance, July 1, 2009	Additions	Reductions	Balance, June 30, 2010	Due Within One Year
<b>Governmental Activities:</b>					
Lease-Purchase Agreement ("COPS")	\$ 11,660,000		\$ (880,000)	\$ 10,780,000	\$ 910,000
Less:					
Unamortized Original Issue Discount	(38,798)		4,770	(34,028)	
Unamortized Deferred Amount on Refunding	<u>(583,678)</u>	-	<u>71,768</u>	<u>(511,910)</u>	-
Total Lease - Purchase Agreements, Net	11,037,524	-	(803,462)	10,234,062	910,000
Compensated absences	<u>7,899,232</u>	<u>\$ 2,688,667</u>	<u>(2,412,141)</u>	<u>8,175,758</u>	<u>2,752,437</u>
Governmental activity Long-term liabilities	<u>\$ 18,936,756</u>	<u>\$ 2,688,667</u>	<u>\$ (3,215,603)</u>	<u>\$ 18,409,820</u>	<u>\$ 3,662,437</u>

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

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**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 Board 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 Employers 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 at June 30, 2010, are reported as claims and judgments payable of \$3,598,826 and accrued liability for insurance claims of \$388,953, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$3,987,779 reported at June 30, 2010 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 workmen's compensation plan for the fiscal years ended June 30, 2010 and 2009 are as follows:

<b>Governmental Activities:</b>	<u>Fiscal Year Ended</u>	
	<u>June 30, 2010</u>	<u>June 30, 2009</u>
Unpaid Claims, Beginning of Year	\$ 4,288,954	\$ 5,129,371
Incurred Claims (Including IBNR)	2,041,042	1,283,791
Claim Payments	<u>(2,342,217)</u>	<u>(2,124,208)</u>
Unpaid Claims, End of Year	\$ <u>3,987,779</u>	\$ <u>4,288,954</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 BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**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>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>
2010	\$ 1,000,000	\$ 709,675	\$ 1,635,429	\$ 1,230,874
2009	800,000	635,329	809,873	1,154,559
2008	788,482	526,461	736,211	524,182

**B. Contingent Liabilities**

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

**Federal and State Awards** – The District participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of June 30, 2010, 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, 2010, the District had no estimated arbitrage earnings due to the IRS.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 4 OTHER INFORMATION (Continued)**

**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 District employees:

**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 8 to 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 BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 4 OTHER INFORMATION (Continued)**

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

**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.

**Significant Legislation**

P.L. 2009, c. 19, effective March 17, 2009 provided an option for local employers to contribute 50 percent of the normal and accrued liability contribution amounts certified by the PERS for payments due in State fiscal year 2009. This law also provided that a local employer may pay 100 percent of the required contribution. Such an employer was credited with the full payment and any such amounts were not to be included in their unfunded liability. The actuaries for PERS will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the State fiscal year ending June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets.

P.L. 2008, c. 89, effective November 1, 2008, increased the TPAF and PERS eligibility age for unreduced benefits from age 60 to age 62 for members hired on or after November 1, 2008; changed the early retirement provisions; increased the minimum annual compensation required for membership eligibility for new members on or after the effective date of this law.

P.L. 2007, c. 103, certain parts effective July 1, 2007, provided for the following: changed contribution rates of TPAF, PERS, and Defined Contribution Retirement Program (DCRP) to 5.5 percent of annual compensation; imposed an annual maximum wage contribution base and a new retirement age to new employees; implemented changes to State Health Benefits Program (SHBP) which included the creation of the School Employees' Health Benefit Program (SEHBP) and established an employee contribution of 1.5 percent of the employee's base salary.

**Funding Status and Funding Progress**

As of June 30, 2008, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 72.6 percent with an unfunded actuarial accrued liability of \$34.4 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 69.6 percent and \$23.0 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and PFRS is 77.2 percent and \$11.4 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.

**PATERSON PUBLIC SCHOOLS  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 4 OTHER INFORMATION (Continued)**

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

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

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 June 30, 2008 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 (1) 8.25 percent for investment rate of return for the retirement systems and (2) 5.45 percent for projected salary increases for the PERS and 5.74 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 5.5% for PERS, 5.5% for TPAF and 5.5% 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, 2010 for TPAF, which is a cost sharing plan with special funding situations, 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.

During the years ended June 30, 2010, 2009 and 2008 the Board was required to contribute for PERS 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:

Year Ended June 30,	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2010	\$ 4,132,512	\$ 711,137	None
2009	3,651,033	705,196	None
2008	2,745,781	15,820,168	None



**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 4 OTHER INFORMATION (Continued)**

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

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

During 2009/2010 and 2008/2009 school years, the State of New Jersey did not contribute to the TPAF for normal cost and accrued liability. The State only contributed \$711,137 and \$705,196 during 2009/2010 and 2008/2009, respectively, for the NCGI premium.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the District \$15,613,242 during the year ended June 30, 2010 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 484 state and local participating employers and contributing entities for Fiscal Year 2009.

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

**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).

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 4 OTHER INFORMATION (Continued)**

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

**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.

**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 June 30, 2008, the most recent actuarial valuation date, the State had a \$55.9 billion unfunded actuarial accrued liability for other postemployment benefits (OPEB) which is made up to \$19.8 billion for state active and retired members and \$36.1 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.

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 June 30, 2008, actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. The actuarial assumptions included 4.50 percent for investment rate of return for the OPEB.

**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, 2009, there were 84,590 retirees receiving post-retirement medical benefits and the State contributed \$837.7 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.

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 4 OTHER INFORMATION (Continued)**

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

**Post-Retirement Medical Benefits Contributions (Continued)**

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 \$116.9 million toward Chapter 126 benefits for 13,320 eligible retired members in fiscal year 2009.

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, 2010, 2009 and 2008 were \$13,356,158, \$13,453,365 and \$9,741,697, 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.

## **BUDGETARY COMPARISONS**

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>REVENUES:</b>					
Local Sources:					
Property Tax Levy	\$ 38,955,956		\$ 38,955,956	\$ 38,955,956	
Tuition	50,000		50,000	162,205	\$ 112,205
Miscellaneous	4,495,000	-	4,495,000	4,580,181	85,181
Total - Local Sources	<u>43,500,956</u>	<u>-</u>	<u>43,500,956</u>	<u>43,698,342</u>	<u>197,386</u>
State Sources:					
Special Education Aid	13,376,859		13,376,859	13,376,859	
Extraordinary Aid	1,028,889		1,028,889	3,410,975	2,382,086
Security Aid	9,974,760		9,974,760	9,974,760	
Adjustment Aid	36,734,326		36,734,326	25,059,135	(11,675,191)
Equalization Aid	325,280,233	\$ (59,020,819)	266,259,414	266,259,414	
Non Public Transportation Aid				75,842	75,842
Transportation Aid	3,740,215		3,740,215	3,740,215	
Adult & Post Graduate Aid		621,400	621,400	350,426	(270,974)
Internal Audit Reimbursement				222,561	222,561
TPAF Pension (On-Behalf - Non-Budgeted)				711,137	711,137
TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)				13,356,158	13,356,158
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	15,613,242	15,613,242
Total State Sources	<u>390,135,282</u>	<u>(58,399,419)</u>	<u>331,735,863</u>	<u>352,150,724</u>	<u>20,414,861</u>
Federal Sources:					
ARRA ESF		56,821,186	56,821,186	56,821,186	
ARRA GSF		2,199,633	2,199,633	2,199,633	
Medical Assistance Program	1,009,365	-	1,009,365	798,563	(210,802)
Total - Federal Sources	<u>1,009,365</u>	<u>59,020,819</u>	<u>60,030,184</u>	<u>59,819,382</u>	<u>(210,802)</u>
<b>Total Revenues</b>	<u>434,645,603</u>	<u>621,400</u>	<u>435,267,003</u>	<u>455,668,448</u>	<u>20,401,445</u>
<b>EXPENDITURES:</b>					
Current Expenditures:					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	6,709,857	(123,984)	6,585,873	6,365,007	220,866
Grades 1-5 - Salaries of Teachers	44,444,868	941,399	45,386,267	44,252,796	1,133,471
Grades 6-8 - Salaries of Teachers	24,485,628	177,041	24,662,669	24,645,071	17,598
Grades 9-12 - Salaries of Teachers	28,619,028	249,968	28,868,996	28,556,699	312,297
Regular Programs - Home Instruction:					
Salaries of Teachers	580,000	406,438	986,438	986,438	
Other Salaries for Instruction	3,750,428	818,924	4,569,352	4,361,714	207,638
Purchased Professional-Educational Services	309,640	(137,586)	172,054	89,794	82,260
Purchased Technical Services	15,135	3,488	18,623	8,299	10,324
Other Purchased Services (400-500 series)	84,298	3,345	87,643	45,122	42,521
General Supplies	4,935,886	1,683,183	6,619,069	5,381,247	1,237,822
Textbooks	797,900	36,544	834,444	669,451	164,993
Other Objects	155,590	693	156,283	60,206	96,077
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	237,547	74,944	312,491	308,426	4,065
Purchased Professional-Educational Services	158,300	15,827	174,127	172,557	1,570
Purchased Technical Services	955,948	(124,486)	831,462	811,264	20,198
Other Purchased Services	648,614	(75,954)	572,660	557,077	15,583
General Supplies	1,014,861	(60,250)	954,611	880,881	73,730
Textbooks	1,831,329	(1,623,961)	207,368	202,272	5,096
Other Objects	47,250	(45,696)	1,554	-	1,554
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>119,782,107</u>	<u>2,219,877</u>	<u>122,001,984</u>	<u>118,354,321</u>	<u>3,647,663</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	792,227	145,442	937,669	910,942	26,727
Other Salaries for Instruction	441,418	43,766	485,184	478,352	6,832
Purchased Professional-Educational Services	17,000		17,000	17,000	
Other Purchased Services (400-500 series)	500	1,963	2,463	2,282	181
General Supplies	72,900	259	73,159	56,296	16,863
Textbooks	11,850		11,850	8,518	3,332
Other Objects	675	-	675	-	675
<b>Total Cognitive - Mild</b>	<u>1,336,570</u>	<u>191,430</u>	<u>1,528,000</u>	<u>1,473,390</u>	<u>54,610</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	\$ 772,571	\$ (159,546)	\$ 613,025	\$ 602,829	\$ 10,196
Other Salaries for Instruction	570,935	(84,816)	486,119	459,468	26,651
Other Purchased Services (400-500 series)	60		60		60
General Supplies	8,800	(3,260)	5,540	5,248	292
Textbooks	100		100		100
Other Objects	573	-	573	400	173
<b>Total Cognitive - Moderate</b>	<u>1,353,039</u>	<u>(247,622)</u>	<u>1,105,417</u>	<u>1,067,945</u>	<u>37,472</u>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	2,498,944	(98,797)	2,400,147	2,380,267	19,880
Other Salaries for Instruction	1,968,746	290,925	2,259,671	2,249,130	10,541
Other Purchased Services (400-500 series)	377		377	18	359
General Supplies	194,745	534	195,279	138,721	56,558
Textbooks	78,008	(2,424)	75,584	43,945	31,639
Other Objects	2,594	(140)	2,454	-	2,454
<b>Total Learning and/or Language Disabilities</b>	<u>4,743,414</u>	<u>190,098</u>	<u>4,933,512</u>	<u>4,812,081</u>	<u>121,431</u>
<b>Auditory Impairments:</b>					
Salaries of Teachers	431,952	26,800	458,752	454,928	3,824
Other Salaries for Instruction	132,810	(30,000)	102,810	89,724	13,086
Purchased Technical Services	2,710		2,710	2,025	685
General Supplies	41,425		41,425	36,529	4,896
Textbooks	458		458	358	100
Other Objects	625	(400)	225	197	28
<b>Total Auditory Impairments</b>	<u>609,980</u>	<u>(3,600)</u>	<u>606,380</u>	<u>583,761</u>	<u>22,619</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	1,045,384	54,762	1,100,146	1,088,390	11,756
Other Salaries for Instruction	848,397	(21,350)	827,047	734,507	92,540
General Supplies	61,949		61,949	45,045	16,904
Textbooks	39,129		39,129	8,469	30,660
Other Objects	525	-	525	-	525
<b>Total Behavioral Disabilities</b>	<u>1,995,384</u>	<u>33,412</u>	<u>2,028,796</u>	<u>1,876,411</u>	<u>152,385</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	1,005,243	16,865	1,022,108	813,603	208,505
Other Salaries for Instruction	770,268	(121,213)	649,055	536,057	112,998
General Supplies	58,069		58,069	43,588	14,481
Textbooks	14,816		14,816	12,329	2,487
Other Objects	1,200	(500)	700	195	505
<b>Total Multiple Disabilities</b>	<u>1,849,596</u>	<u>(104,848)</u>	<u>1,744,748</u>	<u>1,405,772</u>	<u>338,976</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	16,370,686	(90,082)	16,280,604	15,955,295	325,309
Other Salaries for Instruction	1,324,534	(237,178)	1,087,356	492,350	595,006
Other Purchased Services (400-500 series)	894		894	43	851
General Supplies	150,574	3,636	154,210	127,567	26,643
Textbooks	25,211	(4,369)	20,842	6,138	14,704
Other Objects	272	-	272	-	272
<b>Total Resource Room/Resource Center</b>	<u>17,872,171</u>	<u>(327,993)</u>	<u>17,544,178</u>	<u>16,581,393</u>	<u>962,785</u>
<b>Autism:</b>					
Salaries of Teachers	690,132	214,266	904,398	683,474	220,924
Other Salaries for Instruction	711,851	(31,750)	680,101	541,266	138,835
Purchased Professional-Educational Services	7,000		7,000	7,000	
General Supplies	52,444		52,444	47,599	4,845
Textbooks	3,000	932	3,932	720	3,212
<b>Total Autism</b>	<u>1,464,427</u>	<u>183,448</u>	<u>1,647,875</u>	<u>1,280,059</u>	<u>367,816</u>
<b>Preschool Disabilities - Full-Time:</b>					
Salaries of Teachers	917,500	(103,570)	813,930	797,974	15,956
Other Salaries for Instruction	627,125	(97,478)	529,647	528,798	849
Purchased Professional-Educational Services	899,980		899,980	889,280	10,700
Other Purchased Services (400-500 series)	3,400	-	3,400	-	3,400
<b>Total Preschool Disabilities - Full-Time</b>	<u>2,448,005</u>	<u>(201,048)</u>	<u>2,246,957</u>	<u>2,216,052</u>	<u>30,905</u>
<b>Home Instruction :</b>					
Purchased Professional-Educational Services	109,600	47,778	157,378	80,234	77,144
<b>Total Home Instruction</b>	<u>109,600</u>	<u>47,778</u>	<u>157,378</u>	<u>80,234</u>	<u>77,144</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>33,782,186</u>	<u>(238,945)</u>	<u>33,543,241</u>	<u>31,377,098</u>	<u>2,166,143</u>

PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	\$ 14,748,459	\$ (298,091)	\$ 14,450,368	\$ 14,431,644	\$ 18,724
Other Salaries for Instruction	128,392	380,224	508,616	494,040	14,576
Other Purchased Services (400-500 series)	2,640		2,640	86	2,554
General Supplies	519,864	(2,843)	517,021	443,323	73,698
Textbooks	190,807	(3,160)	187,647	154,874	32,773
Other Objects	3,452	1,040	4,492	1,184	3,308
<b>Total Bilingual Education - Instruction</b>	<b>15,593,614</b>	<b>77,170</b>	<b>15,670,784</b>	<b>15,525,151</b>	<b>145,633</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	126,562	4,002	130,564	100,794	29,770
Purchased Services (300-500 series)	26,370	(1,400)	24,970	6,322	18,648
Supplies and Materials	42,027	1,250	43,277	33,466	9,811
Other Objects	20,100	1,375	21,475	11,980	9,495
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>215,059</b>	<b>5,227</b>	<b>220,286</b>	<b>152,562</b>	<b>67,724</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Salaries	1,186,974		1,186,974	1,077,408	109,566
Purchased Services (300-500 series)	203,500	2,500	206,000	190,831	15,169
Supplies and Materials	211,100	(2,589)	208,511	201,258	7,253
Other Objects	37,000	(14,670)	22,330	21,981	349
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>1,638,574</b>	<b>(14,759)</b>	<b>1,623,815</b>	<b>1,491,478</b>	<b>132,337</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	636,344	78,704	715,048	367,804	347,244
Other Salaries for Instructions		32,256	32,256	8,106	24,150
Salaries Teacher Tutors	10,200		10,200		10,200
Other Purchased Services (400-500 series)	2,500	6,700	9,200	3,778	5,422
Supplies and Materials	70,882	(1,790)	69,092	45,923	23,169
<b>Total Before/after School Programs - Instruction</b>	<b>719,926</b>	<b>115,870</b>	<b>835,796</b>	<b>425,611</b>	<b>410,185</b>
<b>Before/After School Programs - Support Svcs</b>					
Salaries	54,280	5,616	59,896	36,291	23,605
Supplies and Materials	3,700		3,700		3,700
Other Objects	1,000	-	1,000	-	1,000
<b>Total Before/after School Programs - Support Svcs</b>	<b>58,980</b>	<b>5,616</b>	<b>64,596</b>	<b>36,291</b>	<b>28,305</b>
<b>Total Before/after School Programs</b>	<b>778,906</b>	<b>121,486</b>	<b>900,392</b>	<b>461,902</b>	<b>438,490</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	680,005	(144,389)	535,616	526,853	8,763
Other Salaries for Instructions	247,890	(28,982)	218,908	204,592	14,316
Purchased Professional & Tech Services	46,250		46,250	24,063	22,187
General Supplies	33,800	(1,747)	32,053	11,062	20,991
<b>Total Summer School - Instruction</b>	<b>1,007,945</b>	<b>(175,118)</b>	<b>832,827</b>	<b>766,570</b>	<b>66,257</b>
<b>Summer School - Support Svcs</b>					
Salaries	236,136	(105,228)	130,908	126,859	4,049
Supplies and Materials	1,500	-	1,500		1,500
<b>Total Summer School - Support Svcs</b>	<b>237,636</b>	<b>(105,228)</b>	<b>132,408</b>	<b>126,859</b>	<b>5,549</b>
<b>Total Summer School</b>	<b>1,245,581</b>	<b>(280,346)</b>	<b>965,235</b>	<b>893,429</b>	<b>71,806</b>
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	1,518,206	(152,560)	1,365,646	1,364,687	959
Other Salaries for Instructions		218,020	218,020	217,590	430
Purchased Professional & Tech Services	1,500	(450)	1,050		1,050
Other Purchased Services (400-500 series)	2,500	(250)	2,250	1,250	1,000
General Supplies	40,471	(3,134)	37,337	34,115	3,222
Textbooks	16,200	5,619	21,819	14,789	7,030
Other Objects	3,977	(3,094)	883	-	883
<b>Total Alternative Education Program - Instruction</b>	<b>1,582,854</b>	<b>64,151</b>	<b>1,647,005</b>	<b>1,632,431</b>	<b>14,574</b>
<b>Alternative Education Program - Support Svcs</b>					
Salaries	492,296	106,284	598,580	583,216	15,364
Salaries - School Community Liason		8,384	8,384	5,503	2,881
Purchased Professional & Tech Services	5,000	(2,000)	3,000		3,000
Purchased Services (400-500 series)	1,624	400	2,024	715	1,309
Supplies and Materials	23,852	(22)	23,830	13,154	10,676
Other Objects	1,400	-	1,400	447	953
<b>Total Alternative Education Program - Support Svcs</b>	<b>524,172</b>	<b>113,046</b>	<b>637,218</b>	<b>603,035</b>	<b>34,183</b>
<b>Total Alternative Education Program</b>	<b>2,107,026</b>	<b>177,197</b>	<b>2,284,223</b>	<b>2,235,466</b>	<b>48,757</b>

PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>Other Supplemental at Risk Programs - Instruction</b>					
Salaries of Teachers	\$ 8,189,446	\$ 278,086	\$ 8,467,532	\$ 8,463,702	\$ 3,830
Purchased Professional & Tech Services	85,845	(13,801)	72,044	68,289	3,755
Other Purchased Services (400-500 series)	5,700	(1,437)	4,263	531	3,732
General Supplies	384,457	(39,563)	344,894	316,514	28,380
Textbooks	63,855	41,531	105,386	98,100	7,286
Other Objects	9,455	(1,850)	7,605	2,860	4,745
<b>Total Other Supplemental at Risk Programs - Instruction</b>	<b>8,738,758</b>	<b>262,966</b>	<b>9,001,724</b>	<b>8,949,996</b>	<b>51,728</b>
<b>Other Supplemental at Risk Programs - Support Svcs</b>					
Salaries	2,847,531	(498,040)	2,349,491	2,295,724	53,767
Purchased Professional & Tech Services	14,500	(1,800)	12,700	2,700	10,000
Purchased Services (400-500 series)	4,278	6,412	10,690	7,873	2,817
Supplies and Materials	68,032	(5,524)	62,508	32,349	30,159
Other Objects	19,657	(200)	19,457	5,088	14,369
<b>Total Other Supplemental at Risk Programs - Support Sv</b>	<b>2,953,998</b>	<b>(499,152)</b>	<b>2,454,846</b>	<b>2,343,734</b>	<b>111,112</b>
<b>Total Other Supplemental at Risk Programs</b>	<b>11,692,756</b>	<b>(236,186)</b>	<b>11,456,570</b>	<b>11,293,730</b>	<b>162,840</b>
<b>Community Services Programs/Operations</b>					
Salaries	161,968	17,767	179,735	163,256	16,479
Purchased Services (300-500 series)	146,350	72,000	218,350	182,267	36,083
Supplies and Materials	28,200	-	28,200	10,525	17,675
<b>Total Community Services Programs/Operations</b>	<b>336,518</b>	<b>89,767</b>	<b>426,285</b>	<b>356,048</b>	<b>70,237</b>
<b>TOTAL INSTRUCTION</b>	<b>187,172,327</b>	<b>1,920,488</b>	<b>189,092,815</b>	<b>182,141,185</b>	<b>6,951,630</b>
<b>Undistributed Expenditures - Instruction:</b>					
Tuition to Other LEAs Within the State - Regular	149,647	95,995	245,642	184,991	60,651
Tuition to Other LEAs Within the State - Special	3,064,436	(1,375,057)	1,689,379	1,507,732	181,647
Tuition to County Voc. School Dist. - Regular	24,566,132	-	24,566,132	24,566,132	-
Tuition to County Voc. School Dist. - Special	1,973,462	(150,000)	1,823,462	1,615,162	208,300
Tuition to CSSD & Regional Day Schools	2,392,741	1,724,945	4,117,686	3,613,988	503,698
Tuition to Private Schools for the Disabled - Within State	9,060,589	(903,302)	8,157,287	6,481,319	1,675,968
Tuition to Private Schools for the Disabled & Other LEA - Spl.	369,026	125,000	494,026	408,255	85,771
Tuition - State Facilities	2,413,077	1,075	2,414,152	2,414,152	-
Tuition - Other	1,309,874	(1,075)	1,308,799	1,081,855	226,944
<b>Total Undistributed Expenditures - Instruction:</b>	<b>45,298,984</b>	<b>(482,419)</b>	<b>44,816,565</b>	<b>41,873,586</b>	<b>2,942,979</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	1,128,907	38,565	1,167,472	1,126,946	40,526
Salaries of Drop-Out Prevention Office/Coordinators	198,636	-	198,636	192,044	6,592
Salaries of Family Support Teams	8,200	(8,200)	-	-	-
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	330,029	32,269	362,298	318,995	43,303
Salaries of Community/School Coordinators	62,873	6,181	69,054	67,854	1,200
Purchased Professional and Technical Services	1,400	-	1,400	-	1,400
Other Purchased Services (400-500 series)	21,750	(1,319)	20,431	2,933	17,498
Supplies and Materials	25,480	(12,568)	12,912	8,300	4,612
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>1,777,275</b>	<b>54,928</b>	<b>1,832,203</b>	<b>1,717,072</b>	<b>115,131</b>
<b>Undist. Expend. - Health Services</b>					
Salaries	4,734,892	11,390	4,746,282	4,622,064	124,218
Purchased Professional and Technical Services	162,171	-	162,171	56,407	105,764
Other Purchased Services (400-500 series)	5,085	(100)	4,985	331	4,654
Supplies and Materials	84,473	(400)	84,073	57,667	26,406
Other Objects	75	-	75	75	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>4,986,696</b>	<b>10,890</b>	<b>4,997,586</b>	<b>4,736,544</b>	<b>261,042</b>
<b>Undist. Expend. - Speech, OT, PT &amp; Related Services</b>					
Salaries	2,549,223	(22,350)	2,526,873	2,520,784	6,089
Purchased Professional - Educational Services	351,510	526,250	877,760	655,173	222,587
General Supplies	29,789	-	29,789	22,504	7,285
<b>Total Undist. Expend. - Speech, OT, PT &amp; Related Services</b>	<b>2,930,522</b>	<b>503,900</b>	<b>3,434,422</b>	<b>3,198,461</b>	<b>235,961</b>
<b>Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>					
Salaries	4,811,961	1,455,000	6,266,961	6,173,064	93,897
Purchased Professional - Educational Services	886,564	(142,200)	744,364	418,944	325,420
<b>Total Undist. Expend. - Other Supp. Serv. Students - Extra</b>	<b>5,698,525</b>	<b>1,312,800</b>	<b>7,011,325</b>	<b>6,592,008</b>	<b>419,317</b>



**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>Undist. Expend. - Guidance</b>					
Salaries	\$ 6,346,536	\$ (36,084)	\$ 6,310,452	\$ 6,226,910	\$ 83,542
Salaries of Other Professional Staff	1,739,618	97,854	1,837,472	1,832,338	5,134
Salaries of Secretarial and Clerical Assistants	408,556	50,240	458,796	446,889	11,907
Other Salaries	160,273		160,273	157,687	2,586
Purchased Professional - Educational Services	169,855		169,855	141,003	28,852
Other Purchased Prof. and Tech. Services	400		400		400
Other Purchased Services (400-500 series)	17,617	500	18,117	1,672	16,445
Supplies and Materials	137,245	(234)	137,011	72,157	64,854
Other Objects	1,700	-	1,700	-	1,700
<b>Total Undist. Expend. - Guidance</b>	<b>8,981,800</b>	<b>112,276</b>	<b>9,094,076</b>	<b>8,878,656</b>	<b>215,420</b>
<b>Undist. Expend. - Child Study Teams</b>					
Salaries of Other Professional Staff	11,742,777	(484,978)	11,257,799	11,250,727	7,072
Salaries of Secretarial and Clerical Assistants	432,762	(20,000)	412,762	411,309	1,453
Other Salaries	119,538	16,443	135,981	134,550	1,431
Purchased Professional - Educational Services	698,605	(445,362)	253,243	174,688	78,555
Other Purchased Prof. and Tech. Services	1,000	35	1,035		1,035
Mis. Purchase Serv. (400-500 series other than Residential Cost)	18,440	924	19,364	1,514	17,850
Supplies and Materials	131,421	(11,390)	120,031	106,506	13,525
Other Objects	-	150	150	150	-
<b>Total Undist. Expend. - Other Supp. Serv. Students - Spl</b>	<b>13,144,543</b>	<b>(944,178)</b>	<b>12,200,365</b>	<b>12,079,444</b>	<b>120,921</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Salaries of Supervisor of Instruction	4,565,891	(299,710)	4,266,181	4,235,473	30,708
Salaries of Other Professional Staff	68,740		68,740	56,822	11,918
Salaries of Secr and Clerical Assist.	1,904,915	(220,000)	1,684,915	1,673,529	11,386
Other Salaries	326,837	(51,670)	275,167	187,762	87,405
Purchased Prof- Educational Services	322,450	(72,529)	249,921	148,646	101,275
Other Purch Prof. and Tech. Services	113,700	(1,500)	112,200	111,018	1,182
Other Purch Services (400-500)	892,654	(29,897)	862,757	734,371	128,386
Supplies and Materials	278,988	(31,758)	247,230	145,278	101,952
Other Objects	16,109	-	16,109	4,835	11,274
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>8,490,284</b>	<b>(707,064)</b>	<b>7,783,220</b>	<b>7,297,734</b>	<b>485,486</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	4,309,853	30,882	4,340,735	4,319,510	21,225
Salaries of Technology Coordinators	2,447,259	122,229	2,569,488	2,488,000	81,488
Purchased Professional and Technical Services	15,760	(2,182)	13,578	6,491	7,087
Other Purchased Services (400-500 series)	28,925	(4,119)	24,806	9,287	15,519
Supplies and Materials	515,900	9,210	525,110	444,553	80,557
Other Objects	2,350	-	2,350	690	1,660
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>7,320,047</b>	<b>156,020</b>	<b>7,476,067</b>	<b>7,268,531</b>	<b>207,536</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Salaries of Other Professional Staff	198,396	(115,443)	82,953	82,953	
Salaries of Secretarial and Clerical Assist	45,640	3,043	48,683	46,747	1,936
Other Salaries	258,774	3,332	262,106	120,254	141,852
Purchased Professional - Educational Serv	188,240	188,828	377,068	137,897	239,171
Other Purchased Services (400-500 series)	62,650	(9,100)	53,550	11,570	41,980
Supplies and Materials	32,884	2,000	34,884	20,971	13,913
Other Objects	500	-	500	-	500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>787,084</b>	<b>72,660</b>	<b>859,744</b>	<b>420,392</b>	<b>439,352</b>
<b>Undist. Expend. - Supp. Serv. - General Admin.</b>					
Salaries	1,429,762	(151,592)	1,278,170	1,266,077	12,093
Salaries of Attorneys	482,166	(100,100)	382,066	358,742	23,324
Legal Services	790,000	25,000	815,000	595,282	219,718
Audit Fees	140,000		140,000	10,000	130,000
Architet/Engineering Services		175,000	175,000	17,135	157,865
Other Purchased Professional Services		50,000	50,000	20,333	29,667
Purchased Professional Services	879,860	(53,708)	826,152	730,222	95,930
Purchased Technical Services	87,500	(14,457)	73,043	47,819	25,224
Communications/Telephone	922,682	240	922,922	783,135	139,787
BOE Other Purchased Services	143,775	62,493	206,268	168,804	37,464
Travel	32,750		32,750	2,507	30,243
Other Purchased Services (400-500 series)	52,000	226	52,226	6,382	45,844
Supplies and Materials	67,650	25,537	93,187	65,290	27,897
BOE In-House Training/Meeting Supplies	15,000		15,000	6,449	8,551
Judgements Against The School District	340,000	(58,221)	281,779	110,076	171,703
Miscellaneous Expenditures	67,527	(35,050)	32,477	10,306	22,171
BOE Membership & Dues	80,647	2,000	82,647	32,241	50,406
<b>Total Undist. Expend. - Supp. Serv. - General Admin.</b>	<b>5,531,319</b>	<b>(72,632)</b>	<b>5,458,687</b>	<b>4,230,800</b>	<b>1,227,887</b>

PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals	\$ 11,040,955	\$ (528,014)	\$ 10,512,941	\$ 10,047,591	\$ 465,350
Salaries of Secretarial and Clerical Assistants	3,209,959	320,563	3,530,522	3,372,966	157,556
Other Salaries	1,360	600	1,960	40	1,920
Purchased Professional and Technical Services	2,150		2,150	1,248	902
Purchased Professional Educational Services	15,000		15,000	12,350	2,650
Purchased Technical Services	3,000		3,000		3,000
Other Purchased Services (400-500 series)	65,100	5,048	70,148	17,470	52,678
Supplies and Materials	382,407	(3,482)	378,925	296,445	82,480
Other Objects	117,359	(20,376)	96,983	40,006	56,977
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>14,837,290</b>	<b>(225,661)</b>	<b>14,611,629</b>	<b>13,788,116</b>	<b>823,513</b>
<b>Undist. Expend. - Central Services</b>					
Salaries	5,090,177	(106,283)	4,983,894	4,914,318	69,576
Purchased Professional Services	47,000	(15,400)	31,600	27,940	3,660
Purchased Technical Services	450,986	(312,351)	138,635	62,919	75,716
Misc Purchased Services (400-500) (O/T 594)	345,605	(21,696)	323,909	271,079	52,830
Supplies and Materials	243,160	227,602	470,762	398,117	72,645
Miscellaneous Expenditures	12,500	380	12,880	4,764	8,116
<b>Total Undist. Expend. - Central Services</b>	<b>6,189,428</b>	<b>(227,748)</b>	<b>5,961,680</b>	<b>5,679,137</b>	<b>282,543</b>
<b>Undist. Expend. - Admin Information Technology</b>					
Salaries	561,514	(68,000)	493,514	477,279	16,235
Purchased Technical Services	1,154,875	102,248	1,257,123	1,230,297	26,826
Other Purchased Services (400-500 series)	53,000		53,000	52,339	661
Travel	3,000		3,000		3,000
Supplies and Materials	101,547	218	101,765	84,315	17,450
<b>Total Undist. Expend. - Admin Information Technology</b>	<b>1,873,936</b>	<b>34,466</b>	<b>1,908,402</b>	<b>1,844,230</b>	<b>64,172</b>
<b>Undist. Expend. -Required Maintenance for School Facilities</b>					
Salaries	3,682,408	(214,000)	3,468,408	3,445,620	22,788
Cleaning, Repair, and Maintenance Services	53,000	2,964,711	3,017,711	1,748,762	1,268,949
General Supplies	38,500	539,989	578,489	524,219	54,270
Other Objects	3,000	99,144	102,144	45,373	56,771
<b>Total Undist. Expend. -Required Maintenance for School Facilities</b>	<b>3,776,908</b>	<b>3,389,844</b>	<b>7,166,752</b>	<b>5,763,974</b>	<b>1,402,778</b>
<b>Undist. Expend. - Custodial Services</b>					
Salaries	4,427,739	(300,369)	4,127,370	4,110,260	17,110
Salaries of Non-Instructional Aides	247,200	(31,950)	215,250	195,704	19,546
Purchased Professional and Technical Services	1,430,000	(1,425,600)	4,400		4,400
Cleaning, Repair and Maintenance Services	9,313,700	(670,347)	8,643,353	7,921,403	721,950
Rental of Land, Building & Other than Lease Purchases	4,761,026		4,761,026	4,686,017	75,009
Other Purchased Property Services	222,500	(50,000)	172,500	115,870	56,630
Insurance	1,707,800	(549,139)	1,158,661	1,056,685	101,976
Miscellaneous Purchased Services	38,000		38,000	23,465	14,535
General Supplies	69,500	15,086	84,586	51,467	33,119
Energy (Natural Gas)	3,049,950	(500,000)	2,549,950	2,407,781	142,169
Energy (Electricity)	4,647,772	700,000	5,347,772	5,325,535	22,237
<b>Total Undist. Expend. - Custodial Services</b>	<b>29,915,187</b>	<b>(2,812,319)</b>	<b>27,102,868</b>	<b>25,894,187</b>	<b>1,208,681</b>
<b>Undistr. Expend. - Care and Upkeep of Grounds</b>					
Cleaning, Repair, and Maintenance Services	1,844,000	(1,844,000)			
General Supplies	520,000	(520,000)			
Other Objects	50,000	(50,000)			
<b>Total Undist. Expend. - Care and Upkeep of Grounds</b>	<b>2,414,000</b>	<b>(2,414,000)</b>			
<b>Undist. Expend. - Security</b>					
Salaries	2,188,099	62,350	2,250,449	2,211,698	38,751
Purchased Professional and Technical Services	6,714,760	54,887	6,769,647	6,769,646	1
Cleaning, Repair and Maintenance Services	1,500		1,500		1,500
Miscellaneous Purchased Services		2,860	2,860	2,860	
General Supplies	97,634	89,202	186,836	168,770	18,066
<b>Total Undist. Expend. - Security</b>	<b>9,001,993</b>	<b>209,299</b>	<b>9,211,292</b>	<b>9,152,974</b>	<b>58,318</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>45,108,088</b>	<b>(1,627,176)</b>	<b>43,480,912</b>	<b>40,811,135</b>	<b>2,669,777</b>

PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>Undist. Expend. - Student Transportation Serv.</b>					
Sal. For Pup. Trans. (Bet. Home and School) - Regular	\$ 334,579	\$ 116,967	\$ 451,546	\$ 433,344	\$ 18,202
Management Fees - ESC & CTSA Transportation Programs	42,000		42,000	24,381	17,619
Other Purchased Professional and Technical Services	13,500		13,500	6,380	7,120
Contract Services - (Between Home and School) - Vendors	4,232,583	(284,000)	3,948,583	3,696,157	252,426
Contract Services (Other than Between Home & School)-Vend	656,092	32,274	688,366	487,968	200,398
Contr Serv (Spl. Ed. Students) - Vendors	12,284,493	(1,303,078)	10,981,415	10,607,995	373,420
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	1,122,389	(342,000)	780,389	772,155	8,234
Contr Serv. - Aid in Lieu Payments	530,120		530,120	380,575	149,545
Misc. Purchased Serv. - Transportation	2,000		2,000		2,000
Supplies and Materials	10,000		10,000	8,821	1,179
Transportation Supplies	100,000	(35,000)	65,000	53,244	11,756
Other Objects	400	-	400	45	355
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>19,328,156</b>	<b>(1,814,837)</b>	<b>17,513,319</b>	<b>16,471,065</b>	<b>1,042,254</b>
<b>ALLOCATED BENEFITS</b>					
Regular Programs - Instruction - Employee Benefits					
Health Benefits	594,780	(594,780)			
Special Programs -Instruction - Employee Benefits					
Health Benefits	478,031	(478,031)			
Other Instructional Programs - Instruction - Employee Benefits					
Health Benefits	426,737	(426,737)			
Community Services Programs/Operations - Employee Benefits					
Health Benefits	25,671	(25,671)			
Attendance and Social Work Services - Employee Benefits					
Health Benefits	81,147	(81,147)			
Health Services - Employee Benefits					
Health Benefits	232,180	(232,180)			
Other Support Services - Speech, OT/PT and Related Services - Employee Benefits - Health Benefits	360,635	(360,635)			
Other Support Services - Students - Extraordinary Services - Employee Benefits - Health Benefits	1,515,499	(1,515,499)			
Other Support Services - Guidance - Employee Benefits					
Health Benefits	412,158	(412,158)			
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	1,841,442	(1,841,442)			
Improvement of Instruction Services - Employee Benefits					
Health Benefits	954,641	(954,641)			
Educational Media Services - School Library - Employee Benefits					
Health Benefits	176,397	(176,397)			
Instructional Staff Training Services - Employee Benefits					
Health Benefits	34,998	(34,998)			
Tuition Reimbursement	1,346,109	78,663	1,424,772	982,056	442,716
Support Services - General Administration - Employee Benefits					
Health Benefits	269,094	(31,423)	237,671	237,671	
Support Services - School Administration - Employee Benefits					
Health Benefits	7,437	9,233	16,670	16,670	
Support Services - Central Services - Employee Benefits					
Health Benefits	977,385	91,218	1,068,603	1,068,603	
Support Services - Admin. Info. Tech. - Employee Benefits					
Health Benefits	107,093	(4,026)	103,067	103,066	1
Operation and Maintenance of Plant Services - Employee Benefits					
Health Benefits	1,902,748	(1,902,748)			
Student Transportation Services - Employee Benefits					
Health Benefits	82,473	(82,473)	-	-	-
<b>TOTAL ALLOCATED BENEFITS</b>	<b>11,826,655</b>	<b>(8,975,872)</b>	<b>2,850,783</b>	<b>2,408,066</b>	<b>442,717</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>UNALLOCATED BENEFITS</b>					
Group Insurance	\$ 5,000	\$ 3,221	\$ 8,221	\$ 8,221	
Social Security Contributions	5,883,458		5,883,458	5,026,233	\$ 857,225
T.P.A.F. Contributions	717,159		717,159	373,186	343,973
Other Retirement Contributions - Regular	5,068,516	(513,429)	4,555,087	4,132,512	422,575
Unemployment Compensation	1,000,000		1,000,000	1,000,000	
Workmen's Compensation	2,271,347	117,989	2,389,336	2,021,200	368,136
Health Benefits	36,752,179	10,321,412	47,073,591	46,922,621	150,970
Uniforms		269	269		269
Other Employee Benefits	2,906,250	430,183	3,336,433	1,173,841	2,162,592
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>54,603,909</b>	<b>10,359,645</b>	<b>64,963,554</b>	<b>60,657,814</b>	<b>4,305,740</b>
On-behalf TPAF Pension Contributions				711,137	(711,137)
On-behalf TPAF Post Retirement Medical Contributions				13,356,158	(13,356,158)
Reimbursed TPAF Social Security Contributions	-	-	-	15,613,242	(15,613,242)
<b>TOTAL ON-BEHALF CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,680,537</b>	<b>(29,680,537)</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFIT</b>	<b>66,430,564</b>	<b>1,383,773</b>	<b>67,814,337</b>	<b>92,746,417</b>	<b>(24,932,080)</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>258,714,541</b>	<b>(2,460,002)</b>	<b>256,254,539</b>	<b>269,633,328</b>	<b>(13,378,789)</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>445,886,868</b>	<b>(539,514)</b>	<b>445,347,354</b>	<b>451,774,513</b>	<b>(6,427,159)</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5	11,875		11,875	11,629	246
Grades 6-8	384,499	(15,510)	368,989	302,865	66,124
Grades 9-12	141,740	49,947	191,687	80,157	111,530
<b>Special Education - Instruction:</b>					
School-Sponsored and Other Instructional Program		7,724	7,724	7,522	202
Undistributed Expenditures - Instruction	54,000	17,200	71,200	69,592	1,608
Undist.Expend.-Support Serv. - Inst. Staff		11,384	11,384	11,319	65
Undistributed Expenditures - General Admin.		19,407	19,407	19,407	
Undistributed Expenditures - School Admin.		10,000	10,000		10,000
Undistributed Expenditures - Central Services		42,762	42,762	41,324	1,438
Undistributed Expenditures - Technology	320,155	(216,967)	103,188	103,188	
Undistributed Expenditures - Operation of Plant Services	87,000	41,910	128,910	104,404	24,506
Undistributed Expenditures - Security Equipment	6,000	55,537	61,537	51,521	10,016
Undistributed Expenditures - Student Trans. - Non Inst. Equipment					
School Buses - Regular	40,000	(17,652)	22,348		22,348
School Buses - Special	40,000	(4,000)	36,000		36,000
Capital Equipment		9,866	9,866	9,604	262
Equipment - Other Suppl At-Risk	3,800	(1,700)	2,100	2,095	5
<b>Total Equipment</b>	<b>1,089,069</b>	<b>9,908</b>	<b>1,098,977</b>	<b>814,627</b>	<b>284,350</b>
<b>Facilities Acquisition and Construction Services</b>					
Construction Services	990,000	972,911	1,962,911	1,051,947	910,964
<b>Total Facilities Acquisition and Construction Services</b>	<b>990,000</b>	<b>972,911</b>	<b>1,962,911</b>	<b>1,051,947</b>	<b>910,964</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,079,069</b>	<b>982,819</b>	<b>3,061,888</b>	<b>1,866,574</b>	<b>1,195,314</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
<b>SPECIAL SCHOOLS</b>					
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	\$ 90,000	\$ 67,100	\$ 157,100	\$ 144,305	\$ 12,795
Other Salaries for Instruction		20,496	20,496	19,782	714
General Supplies	-	30,000	30,000	28,592	1,408
<b>Total Accred. Even./Adult H.S./Post-Grad.-Inst.</b>	<u>90,000</u>	<u>117,596</u>	<u>207,596</u>	<u>192,679</u>	<u>14,917</u>
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	10,000	10,300	20,300	15,249	5,051
<b>Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service</b>	<u>10,000</u>	<u>10,300</u>	<u>20,300</u>	<u>15,249</u>	<u>5,051</u>
<b>Total Accred. Even./Adult H.S./Post-Grad.</b>	<u>100,000</u>	<u>127,896</u>	<u>227,896</u>	<u>207,928</u>	<u>19,968</u>
Adult Education-Local-Instruction					
Salaries of Teachers	587,813	116,228	704,041	666,546	37,495
General Supplies	7,099	-	7,099	6,791	308
<b>Total Adult Education-Local-Instruction</b>	<u>594,912</u>	<u>116,228</u>	<u>711,140</u>	<u>673,337</u>	<u>37,803</u>
Adult Education-Local -Support Serv.					
Salaries	174,208	76,654	250,862	236,401	14,461
Personal Services - Employee Benefits	110,790		110,790	109,912	878
Other Purchased Services (400-500 series)	4,200	(3,400)	800		800
Bus Transportation		3,400	3,400		3,400
Other Objects	1,000	-	1,000	-	1,000
<b>Total Adult Education-Local -Support Serv.</b>	<u>290,198</u>	<u>76,654</u>	<u>366,852</u>	<u>346,313</u>	<u>20,539</u>
<b>Total Adult Education-Local</b>	<u>885,110</u>	<u>192,882</u>	<u>1,077,992</u>	<u>1,019,650</u>	<u>58,342</u>
Even.-Sch.-Foreign-Born-Local-Sup. Serv.					
GED Testing	40,000	-	40,000	35,448	4,552
<b>Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.</b>	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>35,448</u>	<u>4,552</u>
<b>Total Even.-Sch.-Foreign-Born-Local</b>	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>35,448</u>	<u>4,552</u>
<b>TOTAL SPECIAL SCHOOLS</b>	<u>1,025,110</u>	<u>320,778</u>	<u>1,345,888</u>	<u>1,263,026</u>	<u>82,862</u>
Transfer of Funds to Charter Schools	12,436,103	1,172,669	13,608,772	13,608,772	-
<b>TOTAL EXPENDITURES</b>	<u>461,427,150</u>	<u>1,936,752</u>	<u>463,363,902</u>	<u>468,512,885</u>	<u>(5,148,983)</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(26,781,547)	(1,315,352)	(28,096,899)	(12,844,437)	15,252,462
Other Financing Sources:					
Operating Transfer In:					
Contribution to School Based Budgets	234,734,511	(27,983,214)	206,751,297	197,962,078	(8,789,219)
Contr. to School Based Budgets - Spec. Rev. Fund	7,850,025	287,548	8,137,573	7,865,913	(271,660)
Operating Transfer Out:					
Contribution to School Based Budgets	(234,734,511)	27,983,214	(206,751,297)	(197,962,078)	8,789,219
<b>Total Other Financing Sources:</b>	<u>7,850,025</u>	<u>287,548</u>	<u>8,137,573</u>	<u>7,865,913</u>	<u>(271,660)</u>
Excess (Deficiency) of Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Financing Sources (U	(18,931,522)	(1,027,804)	(19,959,326)	(4,978,524)	14,980,802
Fund Balance, July 1, 2009	39,204,881	-	39,204,881	39,204,881	-
Fund Balance, June 30, 2010	<u>20,273,359</u>	<u>(1,027,804)</u>	<u>19,245,555</u>	<u>34,226,357</u>	<u>14,980,802</u>
<b>Recapitulation:</b>					
Reserve for Encumbrances				\$ 2,428,268	
Capital Reserve				1,000	
Maintenance Reserve				7,000,000	
Emergency Reserve				1,000,000	
Reserved for Excess Surplus, Designated in Subsequent Year's Expenditures				10,308,731	
Reserved for Excess Surplus				2,385,101	
Unrestricted Fund Balance				<u>11,103,257</u>	
				34,226,357	
<b>Reconciliation to Governmental Funds Statements (GAAP):</b>					
Delayed State Aid Payments not Recognized on GAAP Basis					
State Aid - Public			\$ (38,375,188)		
Extraordinary Aid			<u>(3,410,975)</u>		
				<u>(41,786,163)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ (7,559,806)</u>	

**PATERSON PUBLIC SCHOOLS**  
**COMBINING BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
<b>Local Sources:</b>												
Property Tax Levy	\$ 38,955,956		\$ 38,955,956				\$ 38,955,956		\$ 38,955,956	\$ 38,955,956		\$ 38,955,956
Tuition	50,000		50,000				50,000		50,000	162,205		162,205
Miscellaneous	4,495,000	-	4,495,000	-	-	-	4,495,000	-	4,495,000	4,580,181	-	4,580,181
<b>Total - Local Sources</b>	<b>43,500,956</b>	<b>-</b>	<b>43,500,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,500,956</b>	<b>-</b>	<b>43,500,956</b>	<b>43,698,342</b>	<b>-</b>	<b>43,698,342</b>
<b>State Sources:</b>												
Special Education Aid	13,376,859		13,376,859				13,376,859		13,376,859	13,376,859		13,376,859
Extraordinary Aid	1,028,889		1,028,889				1,028,889		1,028,889	3,410,975		3,410,975
Security Aid	9,974,760		9,974,760				9,974,760		9,974,760	9,974,760		9,974,760
Adjustment Aid	36,734,326		36,734,326				36,734,326		36,734,326	25,059,135		25,059,135
Equalization Aid	325,280,233		325,280,233	\$ (59,020,819)	\$ (59,020,819)		266,259,414		266,259,414	266,259,414		266,259,414
Non Public Transportation Aid										75,842		75,842
Transportation Aid	3,740,215		3,740,215				3,740,215		3,740,215	3,740,215		3,740,215
Adult & Post Graduate Aid				621,400		621,400	621,400		621,400	350,426		350,426
Internal Audit Reimbursement										222,561		222,561
TPAF Pension (On-Behalf - Non-Budgeted)										711,137		711,137
TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)										13,356,158		13,356,158
TPAF Social Security (Reimbursed - Non-Budgeted)										15,613,242		15,613,242
<b>Total State Sources</b>	<b>390,135,282</b>	<b>-</b>	<b>390,135,282</b>	<b>(58,399,419)</b>	<b>-</b>	<b>(58,399,419)</b>	<b>331,735,863</b>	<b>-</b>	<b>331,735,863</b>	<b>352,150,724</b>	<b>-</b>	<b>352,150,724</b>
<b>Federal Sources:</b>												
ARRA ESF				56,821,186		56,821,186	56,821,186		56,821,186	56,821,186		56,821,186
ARRA GSF				2,199,633		2,199,633	2,199,633		2,199,633	2,199,633		2,199,633
Medical Assistance Program	1,009,365	-	1,009,365	-	-	-	1,009,365	-	1,009,365	798,563	-	798,563
<b>Total - Federal Sources</b>	<b>1,009,365</b>	<b>-</b>	<b>1,009,365</b>	<b>59,020,819</b>	<b>-</b>	<b>59,020,819</b>	<b>60,030,184</b>	<b>-</b>	<b>60,030,184</b>	<b>59,819,382</b>	<b>-</b>	<b>59,819,382</b>
<b>Total Revenues</b>	<b>434,645,603</b>	<b>-</b>	<b>434,645,603</b>	<b>621,400</b>	<b>-</b>	<b>621,400</b>	<b>435,267,003</b>	<b>-</b>	<b>435,267,003</b>	<b>455,668,448</b>	<b>-</b>	<b>455,668,448</b>
<b>EXPENDITURES:</b>												
<b>Current Expenditures:</b>												
<b>Regular Programs - Instruction</b>												
Kindergarten - Salaries of Teachers		\$ 6,709,857	6,709,857	10,530	\$ (134,514)	(123,984)	10,530	\$ 6,575,343	6,585,873	10,527	\$ 6,354,480	6,365,007
Grades 1-5 - Salaries of Teachers	2,433,230	42,011,638	44,444,868	1,672,989	(731,590)	941,399	4,106,219	41,280,048	45,386,267	4,103,711	40,149,085	44,252,796
Grades 6-8 - Salaries of Teachers	1,002,554	23,483,074	24,485,628	(9,350)	186,391	177,041	993,204	23,669,465	24,662,669	992,578	23,652,493	24,645,071
Grades 9-12 - Salaries of Teachers	2,823,548	25,795,480	28,619,028	23,702,172	(23,452,204)	249,968	26,525,720	2,343,276	28,868,996	26,524,980	2,031,719	28,556,699
<b>Regular Programs - Home Instruction:</b>												
Salaries of Teachers	580,000		580,000	406,438		406,438	986,438		986,438	986,438		986,438
Other Salaries for Instruction		3,750,428	3,750,428		818,924	818,924		4,569,352	4,569,352		4,361,714	4,361,714
Purchased Professional-Educational Services	237,240	72,400	309,640	(140,084)	2,498	(137,586)	97,156	74,898	172,054	46,490	43,304	89,794
Purchased Technical Services		15,135	15,135		3,488	3,488		18,623	18,623		8,299	8,299
Other Purchased Services (400-500 series)		84,298	84,298		3,345	3,345		87,643	87,643		45,122	45,122
General Supplies		4,935,886	4,935,886		1,683,183	1,683,183		6,619,069	6,619,069		5,381,247	5,381,247
Textbooks		797,900	797,900		36,544	36,544		834,444	834,444		669,451	669,451
Other Objects		155,590	155,590		693	693		156,283	156,283		60,206	60,206
<b>Regular Programs - Undistributed Instruction</b>												
Other Salaries for Instruction	237,547		237,547	74,944		74,944	312,491		312,491	308,426		308,426
Purchased Professional-Educational Services	158,300		158,300	15,827		15,827	174,127		174,127	172,557		172,557
Purchased Technical Services	955,948		955,948	(124,486)		(124,486)	831,462		831,462	811,264		811,264
Other Purchased Services	648,614		648,614	(75,954)		(75,954)	572,660		572,660	557,077		557,077
General Supplies	1,014,861		1,014,861	(60,250)		(60,250)	954,611		954,611	880,881		880,881
Textbooks	1,831,329		1,831,329	(1,623,961)		(1,623,961)	207,368		207,368	202,272		202,272
Other Objects	47,250		47,250	(45,696)		(45,696)	1,554		1,554	-		-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>11,970,421</b>	<b>107,811,686</b>	<b>119,782,107</b>	<b>23,803,119</b>	<b>(21,583,242)</b>	<b>2,219,877</b>	<b>35,773,540</b>	<b>86,228,444</b>	<b>122,001,984</b>	<b>35,597,201</b>	<b>82,757,120</b>	<b>118,354,321</b>

**PATERSON PUBLIC SCHOOLS**  
**COMBINING BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
<b>SPECIAL EDUCATION - INSTRUCTION</b>												
<b>Cognitive - Mild:</b>												
Salaries of Teachers		\$ 792,227	\$ 792,227		\$ 145,442	\$ 145,442		\$ 937,669	\$ 937,669		\$ 910,942	\$ 910,942
Other Salaries for Instruction		441,418	441,418		43,766	43,766		485,184	485,184		478,352	478,352
Purchased Professional-Educational Services		17,000	17,000					17,000	17,000		17,000	17,000
Other Purchased Services (400-500 series)		500	500		1,963	1,963		2,463	2,463		2,282	2,282
General Supplies		72,900	72,900		259	259		73,159	73,159		56,296	56,296
Textbooks		11,850	11,850					11,850	11,850		8,518	8,518
Other Objects		675	675					675	675		-	-
<b>Total Cognitive - Mild</b>		<b>1,336,570</b>	<b>1,336,570</b>		<b>191,430</b>	<b>191,430</b>		<b>1,528,000</b>	<b>1,528,000</b>		<b>1,473,390</b>	<b>1,473,390</b>
<b>Cognitive - Moderate</b>												
Salaries of Teachers		772,571	772,571		(159,546)	(159,546)		613,025	613,025		602,829	602,829
Other Salaries for Instruction		570,935	570,935		(84,816)	(84,816)		486,119	486,119		459,468	459,468
Other Purchased Services (400-500 series)		60	60					60	60			
General Supplies		8,800	8,800		(3,260)	(3,260)		5,540	5,540		5,248	5,248
Textbooks		100	100					100	100			
Other Objects		573	573					573	573		400	400
<b>Total Cognitive - Moderate</b>		<b>1,353,039</b>	<b>1,353,039</b>		<b>(247,622)</b>	<b>(247,622)</b>		<b>1,105,417</b>	<b>1,105,417</b>		<b>1,067,945</b>	<b>1,067,945</b>
<b>Learning and/or Language Disabilities:</b>												
Salaries of Teachers		2,498,944	2,498,944	\$ 53,565	(152,362)	(98,797)	\$ 53,565	2,346,582	2,400,147	\$ 49,758	2,330,509	2,380,267
Other Salaries for Instruction		1,968,746	1,968,746		290,925	290,925		2,259,671	2,259,671		2,249,130	2,249,130
Other Purchased Services (400-500 series)		377	377					377	377		18	18
General Supplies	\$ 27,164	167,581	194,745		534	534	27,164	168,115	195,279	6,710	132,011	138,721
Textbooks	3,549	74,459	78,008		(2,424)	(2,424)	3,549	72,035	75,584		43,945	43,945
Other Objects		2,594	2,594		(140)	(140)		2,454	2,454			
<b>Total Learning and/or Language Disabilities</b>	<b>30,713</b>	<b>4,712,701</b>	<b>4,743,414</b>	<b>53,565</b>	<b>136,533</b>	<b>190,098</b>	<b>84,278</b>	<b>4,849,234</b>	<b>4,933,512</b>	<b>56,468</b>	<b>4,755,613</b>	<b>4,812,081</b>
<b>Auditory Impairments:</b>												
Salaries of Teachers	265,820	166,132	431,952	(3,200)	30,000	26,800	262,620	196,132	458,752	259,069	195,859	454,928
Other Salaries for Instruction		132,810	132,810		(30,000)	(30,000)		102,810	102,810		89,724	89,724
Purchased Technical Services	2,710		2,710				2,710		2,710	2,025		2,025
General Supplies	38,175	3,250	41,425				38,175	3,250	41,425	34,094	2,435	36,529
Textbooks		458	458		(400)	(400)		458	458		358	358
Other Objects		625	625					225	225		197	197
<b>Total Auditory Impairments</b>	<b>306,705</b>	<b>303,275</b>	<b>609,980</b>	<b>(3,200)</b>	<b>(400)</b>	<b>(3,600)</b>	<b>303,505</b>	<b>302,875</b>	<b>606,380</b>	<b>295,188</b>	<b>288,573</b>	<b>583,761</b>
<b>Behavioral Disabilities:</b>												
Salaries of Teachers		1,045,384	1,045,384	56,412	(1,650)	54,762	56,412	1,043,734	1,100,146	56,329	1,032,061	1,088,390
Other Salaries for Instruction		848,397	848,397		(21,350)	(21,350)		827,047	827,047		734,507	734,507
General Supplies	8,236	53,713	61,949				8,236	53,713	61,949	1,090	43,955	45,045
Textbooks	998	38,131	39,129				998	38,131	39,129		8,469	8,469
Other Objects		525	525					525	525			
<b>Total Behavioral Disabilities</b>	<b>9,234</b>	<b>1,986,150</b>	<b>1,995,384</b>	<b>56,412</b>	<b>(23,000)</b>	<b>33,412</b>	<b>65,646</b>	<b>1,963,150</b>	<b>2,028,796</b>	<b>57,419</b>	<b>1,818,992</b>	<b>1,876,411</b>
<b>Multiple Disabilities:</b>												
Salaries of Teachers	54,178	951,065	1,005,243	57,865	(41,000)	16,865	112,043	910,065	1,022,108	104,493	709,110	813,603
Other Salaries for Instruction	127,558	642,710	770,268	(49,200)	(72,013)	(121,213)	78,358	570,697	649,055	74,236	461,821	536,057
General Supplies	2,000	56,069	58,069				2,000	56,069	58,069	1,919	41,669	43,588
Textbooks	700	14,116	14,816				700	14,116	14,816		12,329	12,329
Other Objects		1,200	1,200		(500)	(500)		700	700		195	195
<b>Total Multiple Disabilities</b>	<b>184,436</b>	<b>1,665,160</b>	<b>1,849,596</b>	<b>8,665</b>	<b>(113,513)</b>	<b>(104,848)</b>	<b>193,101</b>	<b>1,551,647</b>	<b>1,744,748</b>	<b>180,648</b>	<b>1,225,124</b>	<b>1,405,772</b>

PATERSON PUBLIC SCHOOLS  
COMBINING BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
<b>Resource Room/Resource Center:</b>												
Salaries of Teachers	\$ 240,977	\$ 16,129,709	\$ 16,370,686	\$ 159,330	\$ (249,412)	\$ (90,082)	\$ 400,307	\$ 15,880,297	\$ 16,280,604	\$ 387,025	\$ 15,568,270	\$ 15,955,295
Other Salaries for Instruction		1,324,534	1,324,534		(237,178)	(237,178)		1,087,356	1,087,356		492,350	492,350
Other Purchased Services (400-500 series)		894	894					894	894		43	43
General Supplies	600	149,974	150,574		3,636	3,636	600	153,610	154,210	531	127,036	127,567
Textbooks		25,211	25,211		(4,369)	(4,369)		20,842	20,842		6,138	6,138
Other Objects	-	272	272	-	-	-	-	272	272	-	-	-
<b>Total Resource Room/Resource Center</b>	<b>241,577</b>	<b>17,630,594</b>	<b>17,872,171</b>	<b>159,330</b>	<b>(487,323)</b>	<b>(327,993)</b>	<b>400,907</b>	<b>17,143,271</b>	<b>17,544,178</b>	<b>387,556</b>	<b>16,193,837</b>	<b>16,581,393</b>
<b>Autism:</b>												
Salaries of Teachers		690,132	690,132	214,266		214,266	214,266	690,132	904,398	209,473	474,001	683,474
Other Salaries for Instruction		711,851	711,851		(31,750)	(31,750)		680,101	680,101		541,266	541,266
Purchased Professional-Educational Services		7,000	7,000					7,000	7,000		7,000	7,000
General Supplies	35,444	17,000	52,444				35,444	17,000	52,444	35,155	12,444	47,599
Textbooks		3,000	3,000	-	932	932	-	3,932	3,932	-	720	720
<b>Total Autism</b>	<b>35,444</b>	<b>1,428,983</b>	<b>1,464,427</b>	<b>214,266</b>	<b>(30,818)</b>	<b>183,448</b>	<b>249,710</b>	<b>1,398,165</b>	<b>1,647,875</b>	<b>244,628</b>	<b>1,035,431</b>	<b>1,280,059</b>
<b>Preschool Disabilities - Full-Time:</b>												
Salaries of Teachers	917,500		917,500	(103,570)		(103,570)	813,930		813,930	797,974		797,974
Other Salaries for Instruction	627,125		627,125	(97,478)		(97,478)	529,647		529,647	528,798		528,798
Purchased Professional-Educational Services	899,980		899,980				899,980		899,980	889,280		889,280
Other Purchased Services (400-500 series)	3,400		3,400	-		-	3,400		3,400	-		-
<b>Total Preschool Disabilities - Full-Time</b>	<b>2,448,005</b>	<b>-</b>	<b>2,448,005</b>	<b>(201,048)</b>	<b>-</b>	<b>(201,048)</b>	<b>2,246,957</b>	<b>-</b>	<b>2,246,957</b>	<b>2,216,052</b>	<b>-</b>	<b>2,216,052</b>
<b>Home Instruction :</b>												
Purchased Professional-Educational Services	109,600	-	109,600	47,778	-	47,778	157,378	-	157,378	80,234	-	80,234
<b>Total Home Instruction</b>	<b>109,600</b>	<b>-</b>	<b>109,600</b>	<b>47,778</b>	<b>-</b>	<b>47,778</b>	<b>157,378</b>	<b>-</b>	<b>157,378</b>	<b>80,234</b>	<b>-</b>	<b>80,234</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>3,365,714</b>	<b>30,416,472</b>	<b>33,782,186</b>	<b>335,768</b>	<b>(574,713)</b>	<b>(238,945)</b>	<b>3,701,482</b>	<b>29,841,759</b>	<b>33,543,241</b>	<b>3,518,193</b>	<b>27,858,905</b>	<b>31,377,098</b>
<b>Bilingual Education - Instruction</b>												
Salaries of Teachers		14,748,459	14,748,459		(298,091)	(298,091)		14,450,368	14,450,368		14,431,644	14,431,644
Other Salaries for Instruction		128,392	128,392		380,224	380,224		508,616	508,616		494,040	494,040
Other Purchased Services (400-500 series)		2,640	2,640					2,640	2,640		86	86
General Supplies	55,000	464,864	519,864		(2,843)	(2,843)	55,000	462,021	517,021	54,950	388,373	443,323
Textbooks	55,000	135,807	190,807		(3,160)	(3,160)	55,000	132,647	187,647	54,503	100,371	154,874
Other Objects	-	3,452	3,452	-	1,040	1,040	-	4,492	4,492	-	1,184	1,184
<b>Total Bilingual Education - Instruction</b>	<b>110,000</b>	<b>15,483,614</b>	<b>15,593,614</b>	<b>-</b>	<b>77,170</b>	<b>77,170</b>	<b>110,000</b>	<b>15,560,784</b>	<b>15,670,784</b>	<b>109,453</b>	<b>15,415,698</b>	<b>15,525,151</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>												
Salaries	3,742	122,820	126,562		4,002	4,002	3,742	126,822	130,564		100,794	100,794
Purchased Services (300-500 series)		26,370	26,370		(1,400)	(1,400)		24,970	24,970		6,322	6,322
Supplies and Materials		42,027	42,027		1,250	1,250		43,277	43,277		33,466	33,466
Other Objects	745	19,355	20,100	(745)	2,120	1,375	-	21,475	21,475	-	11,980	11,980
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>4,487</b>	<b>210,572</b>	<b>215,059</b>	<b>(745)</b>	<b>5,972</b>	<b>5,227</b>	<b>3,742</b>	<b>216,544</b>	<b>220,286</b>	<b>-</b>	<b>152,562</b>	<b>152,562</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>												
Salaries		1,186,974	1,186,974					1,186,974	1,186,974		1,077,408	1,077,408
Purchased Services (300-500 series)	53,500	150,000	203,500		2,500	2,500	53,500	152,500	206,000	53,500	137,331	190,831
Supplies and Materials		211,100	211,100		(2,589)	(2,589)		208,511	208,511		201,258	201,258
Other Objects	-	37,000	37,000	-	(14,670)	(14,670)	-	22,330	22,330	-	21,981	21,981
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>53,500</b>	<b>1,585,074</b>	<b>1,638,574</b>	<b>-</b>	<b>(14,759)</b>	<b>(14,759)</b>	<b>53,500</b>	<b>1,570,315</b>	<b>1,623,815</b>	<b>53,500</b>	<b>1,437,978</b>	<b>1,491,478</b>



**PATERSON PUBLIC SCHOOLS**  
**COMBINING BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
<b>Before/After School Programs - Instruction</b>												
Salaries of Teachers	\$ 102,680	\$ 533,664	\$ 636,344	\$ 153,000	\$ (74,296)	\$ 78,704	\$ 255,680	\$ 459,368	\$ 715,048	\$ 158,448	\$ 209,356	\$ 367,804
Other Salaries for Instructions					32,256	32,256		32,256	32,256		8,106	8,106
Salaries Teacher Tutors		10,200	10,200					10,200	10,200			
Other Purchased Services (400-500 series)		2,500	2,500		6,700	6,700		9,200	9,200		3,778	3,778
Supplies and Materials	32,000	38,882	70,882	(1,590)	(200)	(1,790)	30,410	38,682	69,092	30,410	15,513	45,923
<b>Total Before/after School Programs - Instruction</b>	<b>134,680</b>	<b>585,246</b>	<b>719,926</b>	<b>151,410</b>	<b>(35,540)</b>	<b>115,870</b>	<b>286,090</b>	<b>549,706</b>	<b>835,796</b>	<b>188,858</b>	<b>236,753</b>	<b>425,611</b>
<b>Before/After School Programs - Support Svcs</b>												
Salaries	7,680	46,600	54,280	5,616		5,616	13,296	46,600	59,896	4,713	31,578	36,291
Supplies and Materials		3,700	3,700					3,700	3,700			
Other Objects	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-
<b>Total Before/after School Programs - Support Svcs</b>	<b>7,680</b>	<b>51,300</b>	<b>58,980</b>	<b>5,616</b>	<b>-</b>	<b>5,616</b>	<b>13,296</b>	<b>51,300</b>	<b>64,596</b>	<b>4,713</b>	<b>31,578</b>	<b>36,291</b>
<b>Total Before/after School Programs</b>	<b>142,360</b>	<b>636,546</b>	<b>778,906</b>	<b>157,026</b>	<b>(35,540)</b>	<b>121,486</b>	<b>299,386</b>	<b>601,006</b>	<b>900,392</b>	<b>193,571</b>	<b>268,331</b>	<b>461,902</b>
<b>Summer School - Instruction</b>												
Salaries of Teachers	630,685	49,320	680,005	(141,629)	(2,760)	(144,389)	489,056	46,560	535,616	488,306	38,547	526,853
Other Salaries for Instructions	204,690	43,200	247,890	(33,782)	4,800	(28,982)	170,908	48,000	218,908	170,908	33,684	204,592
Purchased Professional & Tech Services	45,750	500	46,250				45,750	500	46,250	24,063		24,063
General Supplies	9,200	24,600	33,800	-	(1,747)	(1,747)	9,200	22,853	32,053	8,603	2,459	11,062
<b>Total Summer School - Instruction</b>	<b>890,325</b>	<b>117,620</b>	<b>1,007,945</b>	<b>(175,411)</b>	<b>293</b>	<b>(175,118)</b>	<b>714,914</b>	<b>117,913</b>	<b>832,827</b>	<b>691,880</b>	<b>74,690</b>	<b>766,570</b>
<b>Summer School - Support Svcs</b>												
Salaries	232,491	3,645	236,136	(105,228)		(105,228)	127,263	3,645	130,908	125,711	1,148	126,859
Supplies and Materials	-	1,500	1,500	-	-	-	-	1,500	1,500	-	-	-
<b>Total Summer School - Support Svcs</b>	<b>232,491</b>	<b>5,145</b>	<b>237,636</b>	<b>(105,228)</b>	<b>-</b>	<b>(105,228)</b>	<b>127,263</b>	<b>5,145</b>	<b>132,408</b>	<b>125,711</b>	<b>1,148</b>	<b>126,859</b>
<b>Total Summer School</b>	<b>1,122,816</b>	<b>122,765</b>	<b>1,245,581</b>	<b>(280,639)</b>	<b>293</b>	<b>(280,346)</b>	<b>842,177</b>	<b>123,058</b>	<b>965,235</b>	<b>817,591</b>	<b>75,838</b>	<b>893,429</b>
<b>Alternative Education Program - Instruction</b>												
Salaries of Teachers	288,294	1,229,912	1,518,206	7,107	(159,667)	(152,560)	295,401	1,070,245	1,365,646	295,401	1,069,286	1,364,687
Other Salaries for Instructions				119,221	98,799	218,020	119,221	98,799	218,020	118,791	98,799	217,590
Purchased Professional & Tech Services	500	1,000	1,500		(450)	(450)	500	550	1,050			
Other Purchased Services (400-500 series)		2,500	2,500		(250)	(250)		2,250	2,250		1,250	1,250
General Supplies	3,408	37,063	40,471		(3,134)	(3,134)	3,408	33,929	37,337	3,304	30,811	34,115
Textbooks	400	15,800	16,200		5,619	5,619	400	21,419	21,819	198	14,591	14,789
Other Objects	500	3,477	3,977	-	(3,094)	(3,094)	500	383	883	-	-	-
<b>Total Alternative Education Program - Instruction</b>	<b>293,102</b>	<b>1,289,752</b>	<b>1,582,854</b>	<b>126,328</b>	<b>(62,177)</b>	<b>64,151</b>	<b>419,430</b>	<b>1,227,575</b>	<b>1,647,005</b>	<b>417,694</b>	<b>1,214,737</b>	<b>1,632,431</b>
<b>Alternative Education Program - Support Svcs</b>												
Salaries		492,296	492,296	-	106,284	106,284		598,580	598,580		583,216	583,216
Salaries - School Community Liason				8,384		8,384	8,384		8,384	5,503		5,503
Purchased Professional & Tech Services	1,000	4,000	5,000		(2,000)	(2,000)	1,000	2,000	3,000			
Purchased Services (400-500 series)	1,024	600	1,624		400	400	1,024	1,000	2,024		715	715
Supplies and Materials	5,882	17,970	23,852		(22)	(22)	5,882	17,948	23,830	477	12,677	13,154
Other Objects	400	1,000	1,400				400	1,000	1,400		447	447
<b>Total Alternative Education Program - Support Svcs</b>	<b>8,306</b>	<b>515,866</b>	<b>524,172</b>	<b>8,384</b>	<b>104,662</b>	<b>113,046</b>	<b>16,690</b>	<b>620,528</b>	<b>637,218</b>	<b>5,980</b>	<b>597,055</b>	<b>603,035</b>
<b>Total Alternative Education Program</b>	<b>301,408</b>	<b>1,805,618</b>	<b>2,107,026</b>	<b>134,712</b>	<b>42,485</b>	<b>177,197</b>	<b>436,120</b>	<b>1,848,103</b>	<b>2,284,223</b>	<b>423,674</b>	<b>1,811,792</b>	<b>2,235,466</b>

**PATERSON PUBLIC SCHOOLS**  
**COMBINING BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
<b>Other Supplemental at Risk Programs - Instruction</b>												
Salaries of Teachers	\$ 1,313,008	\$ 6,876,438	\$ 8,189,446	\$ 1,045,074	\$ (766,988)	\$ 278,086	\$ 2,358,082	\$ 6,109,450	\$ 8,467,532	\$ 2,357,389	\$ 6,106,313	\$ 8,463,702
Purchased Professional & Tech Services	7,000	78,845	85,845	(5,000)	(8,801)	(13,801)	2,000	70,044	72,044		68,289	68,289
Other Purchased Services (400-500 series)	1,000	4,700	5,700	(400)	(1,037)	(1,437)	600	3,663	4,263		531	531
General Supplies	64,769	319,688	384,457	(9,569)	(29,994)	(39,563)	55,200	289,694	344,894	50,766	265,748	316,514
Textbooks	24,619	39,236	63,855	24,681	16,850	41,531	49,300	56,086	105,386	47,766	50,334	98,100
Other Objects	2,850	6,605	9,455	(850)	(1,000)	(1,850)	2,000	5,605	7,605	-	2,860	2,860
<b>Total Other Supplemental at Risk Programs - Instruction</b>	<b>1,413,246</b>	<b>7,325,512</b>	<b>8,738,758</b>	<b>1,053,936</b>	<b>(790,970)</b>	<b>262,966</b>	<b>2,467,182</b>	<b>6,534,542</b>	<b>9,001,724</b>	<b>2,455,921</b>	<b>6,494,075</b>	<b>8,949,996</b>
<b>Other Supplemental at Risk Programs - Support Svcs</b>												
Salaries	722,840	2,124,691	2,847,531	(319,779)	(178,261)	(498,040)	403,061	1,946,430	2,349,491	388,452	1,907,272	2,295,724
Purchased Professional & Tech Services		14,500	14,500		(1,800)	(1,800)		12,700	12,700		2,700	2,700
Purchased Services (400-500 series)	928	3,350	4,278	(928)	7,340	6,412		10,690	10,690		7,873	7,873
Supplies and Materials	12,220	55,812	68,032	(2,220)	(3,304)	(5,524)	10,000	52,508	62,508	9,202	23,147	32,349
Other Objects	1,200	18,457	19,657	(200)	-	(200)	1,000	18,457	19,457	-	5,088	5,088
<b>Total Other Supplemental at Risk Programs - Support Svcs</b>	<b>737,188</b>	<b>2,216,810</b>	<b>2,953,998</b>	<b>(323,127)</b>	<b>(176,025)</b>	<b>(499,152)</b>	<b>414,061</b>	<b>2,040,785</b>	<b>2,454,846</b>	<b>397,654</b>	<b>1,946,080</b>	<b>2,343,734</b>
<b>Total Other Supplemental at Risk Programs</b>	<b>2,150,434</b>	<b>9,542,322</b>	<b>11,692,756</b>	<b>730,809</b>	<b>(966,995)</b>	<b>(236,186)</b>	<b>2,881,243</b>	<b>8,575,327</b>	<b>11,456,570</b>	<b>2,853,575</b>	<b>8,440,155</b>	<b>11,293,730</b>
<b>Community Services Programs/Operations</b>												
Salaries	161,968		161,968	17,767		17,767	179,735		179,735	163,256		163,256
Purchased Services (300-500 series)	146,350		146,350	72,000		72,000	218,350		218,350	182,267		182,267
Supplies and Materials	28,200	-	28,200	-	-	-	28,200	-	28,200	10,525	-	10,525
<b>Total Community Services Programs/Operations</b>	<b>336,518</b>	<b>-</b>	<b>336,518</b>	<b>89,767</b>	<b>-</b>	<b>89,767</b>	<b>426,285</b>	<b>-</b>	<b>426,285</b>	<b>356,048</b>	<b>-</b>	<b>356,048</b>
<b>Total Instruction</b>	<b>19,557,658</b>	<b>167,614,669</b>	<b>187,172,327</b>	<b>24,969,817</b>	<b>(23,049,329)</b>	<b>1,920,488</b>	<b>44,527,475</b>	<b>144,565,340</b>	<b>189,092,815</b>	<b>43,922,806</b>	<b>138,218,379</b>	<b>182,141,185</b>
<b>Undistributed Expenditures - Instruction:</b>												
Tuition to Other LEAs Within the State - Regular	149,647		149,647	95,995		95,995	245,642		245,642	184,991		184,991
Tuition to Other LEAs Within the State - Special	3,064,436		3,064,436	(1,375,057)		(1,375,057)	1,689,379		1,689,379	1,507,732		1,507,732
Tuition to County Voc. School Dist. - Regular	24,566,132		24,566,132				24,566,132		24,566,132	24,566,132		24,566,132
Tuition to County Voc. School Dist. - Special	1,973,462		1,973,462	(150,000)		(150,000)	1,823,462		1,823,462	1,615,162		1,615,162
Tuition to CSSD & Regional Day Schools	2,392,741		2,392,741	1,724,945		1,724,945	4,117,686		4,117,686	3,613,988		3,613,988
Tuition to Private Schools for the Disabled - Within State	9,060,589		9,060,589	(903,302)		(903,302)	8,157,287		8,157,287	6,481,319		6,481,319
Tuition to Private Schools for the Disabled & Other LEA - Spl./O/	369,026		369,026	125,000		125,000	494,026		494,026	408,255		408,255
Tuition - State Facilities	2,413,077		2,413,077	1,075		1,075	2,414,152		2,414,152	2,414,152		2,414,152
Tuition - Other	1,309,874		1,309,874	(1,075)		(1,075)	1,308,799		1,308,799	1,081,855		1,081,855
<b>Total Undistributed Expenditures - Instruction:</b>	<b>45,298,984</b>	<b>-</b>	<b>45,298,984</b>	<b>(482,419)</b>	<b>-</b>	<b>(482,419)</b>	<b>44,816,565</b>	<b>-</b>	<b>44,816,565</b>	<b>41,873,586</b>	<b>-</b>	<b>41,873,586</b>
<b>Undist. Expend. - Attend. &amp; Social Work</b>												
Salaries	452,536	676,371	1,128,907	16,518	22,047	38,565	469,054	698,418	1,167,472	456,907	670,039	1,126,946
Salaries of Drop-Out Prevention Office/Coordinators		198,636	198,636					198,636	198,636		192,044	192,044
Salaries of Family Support Teams		8,200	8,200		(8,200)							
Salaries of Family Liaisons and Comm. Parent Inv. Specialists		330,029	330,029		32,269			362,298	362,298		318,995	318,995
Salaries of Community/School Coordinators		62,873	62,873		6,181			69,054	69,054		67,854	67,854
Purchased Professional and Technical Services	1,400		1,400				1,400		1,400			
Other Purchased Services (400-500 series)	20,150	1,600	21,750	(1,541)	222	(1,319)	18,609	1,822	20,431	2,563	370	2,933
Supplies and Materials	16,500	8,980	25,480	(12,710)	142	(12,568)	3,790	9,122	12,912	2,388	5,912	8,300
<b>Total Undist. Expend. - Attend. &amp; Social Work</b>	<b>490,586</b>	<b>1,286,689</b>	<b>1,777,275</b>	<b>2,267</b>	<b>52,661</b>	<b>54,928</b>	<b>492,853</b>	<b>1,339,350</b>	<b>1,832,203</b>	<b>461,858</b>	<b>1,255,214</b>	<b>1,717,072</b>

**PATERSON PUBLIC SCHOOLS**  
**COMBINING BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
<b>Undist. Expend. - Health Services</b>												
Salaries	\$ 1,077,962	\$ 3,656,930	\$ 4,734,892	\$ 11,390		\$ 11,390	\$ 1,089,352	\$ 3,656,930	\$ 4,746,282	\$ 1,021,139	\$ 3,600,925	\$ 4,622,064
Purchased Professional and Technical Services	162,171		162,171				162,171		162,171	56,407		56,407
Other Purchased Services (400-500 series)	4,685	400	5,085	(100)		(100)	4,585	400	4,985	331		331
Supplies and Materials	60,574	23,899	84,473	100	(500)	(400)	60,674	23,399	84,073	41,083	16,584	57,667
Other Objects	-	75	75	-	-	-	-	75	75	-	75	75
<b>Total Undist. Expend. - Health Services</b>	<b>1,305,392</b>	<b>3,681,304</b>	<b>4,986,696</b>	<b>11,390</b>	<b>(500)</b>	<b>10,890</b>	<b>1,316,782</b>	<b>3,680,804</b>	<b>4,997,586</b>	<b>1,118,960</b>	<b>3,617,584</b>	<b>4,736,544</b>
<b>Undist. Expend. - Speech, OT, PT &amp; Related Services</b>												
Salaries	2,549,223		2,549,223	(22,350)		(22,350)	2,526,873		2,526,873	2,520,784		2,520,784
Purchased Professional - Educational Services	351,510		351,510	526,250		526,250	877,760		877,760	655,173		655,173
General Supplies	29,789		29,789	-	-	-	29,789		29,789	22,504	-	22,504
<b>Total Undist. Expend. - Speech, OT, PT &amp; Related Services</b>	<b>2,930,522</b>	<b>-</b>	<b>2,930,522</b>	<b>503,900</b>	<b>-</b>	<b>503,900</b>	<b>3,434,422</b>	<b>-</b>	<b>3,434,422</b>	<b>3,198,461</b>	<b>-</b>	<b>3,198,461</b>
<b>Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>												
Other Support Services - Students Related & Extra	4,811,961		4,811,961	1,455,000		1,455,000	6,266,961		6,266,961	6,173,064		6,173,064
Purchased Professional - Educational Services	886,564		886,564	(142,200)	-	(142,200)	744,364		744,364	418,944		418,944
<b>Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.</b>	<b>5,698,525</b>	<b>-</b>	<b>5,698,525</b>	<b>1,312,800</b>	<b>-</b>	<b>1,312,800</b>	<b>7,011,325</b>	<b>-</b>	<b>7,011,325</b>	<b>6,592,008</b>	<b>-</b>	<b>6,592,008</b>
<b>Undist. Expend. - Guidance</b>												
Salaries		6,346,536	6,346,536		(36,084)	(36,084)		6,310,452	6,310,452		6,226,910	6,226,910
Salaries of Other Professional Staff	1,739,618		1,739,618	97,854		97,854	1,837,472		1,837,472	1,832,338		1,832,338
Salaries of Secretarial and Clerical Assistants	74,688	333,868	408,556	14,156	36,084	50,240	88,844	369,952	458,796	85,020	361,869	446,889
Other Salaries	160,273		160,273				160,273		160,273	157,687		157,687
Purchased Professional - Educational Services	155,855	14,000	169,855				155,855	14,000	169,855	139,503	1,500	141,003
Other Purchased Prof. and Tech. Services		400	400					400	400			
Other Purchased Services (400-500 series)	14,517	3,100	17,617	500		500	15,017	3,100	18,117	1,672		1,672
Supplies and Materials	77,685	59,560	137,245	(4,094)	3,860	(234)	73,591	63,420	137,011	27,796	44,361	72,157
Other Objects	1,150	550	1,700	-	-	-	1,150	550	1,700	-	-	-
<b>Total Undist. Expend. - Guidance</b>	<b>2,223,786</b>	<b>6,758,014</b>	<b>8,981,800</b>	<b>108,416</b>	<b>3,860</b>	<b>112,276</b>	<b>2,332,202</b>	<b>6,761,874</b>	<b>9,094,076</b>	<b>2,244,016</b>	<b>6,634,640</b>	<b>8,878,656</b>
<b>Undist. Expend. - Child Study Teams</b>												
Salaries of Other Professional Staff	11,742,777		11,742,777	(484,978)		(484,978)	11,257,799		11,257,799	11,250,727		11,250,727
Salaries of Secretarial and Clerical Assistants	432,762		432,762	(20,000)		(20,000)	412,762		412,762	411,309		411,309
Other Salaries	119,538		119,538	16,443		16,443	135,981		135,981	134,550		134,550
Purchased Professional - Educational Services	698,605		698,605	(445,362)		(445,362)	253,243		253,243	174,688		174,688
Other Purchased Prof. and Tech. Services	1,000		1,000	35		35	1,035		1,035	-		-
Mis. Purchase Serv. (400-500 series other than Residential Costs)	18,440		18,440	924		924	19,364		19,364	1,514		1,514
Supplies and Materials	131,421		131,421	(11,390)		(11,390)	120,031		120,031	106,506		106,506
Other Objects	-	-	-	150	-	150	150	-	150	150	-	150
<b>Total Undist. Expend. - Child Study Teams</b>	<b>13,144,543</b>	<b>-</b>	<b>13,144,543</b>	<b>(944,178)</b>	<b>-</b>	<b>(944,178)</b>	<b>12,200,365</b>	<b>-</b>	<b>12,200,365</b>	<b>12,079,444</b>	<b>-</b>	<b>12,079,444</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>												
Salaries of Supervisor of Instruction	4,565,891		4,565,891	(299,710)		(299,710)	4,266,181		4,266,181	4,235,473		4,235,473
Salaries of Other Professional Staff	68,740		68,740				68,740		68,740	56,822		56,822
Salaries of Secr and Clerical Assist.	1,904,915		1,904,915	(220,000)		(220,000)	1,684,915		1,684,915	1,673,529		1,673,529
Other Salaries	293,377	33,460	326,837	(51,670)		(51,670)	241,707	33,460	275,167	187,762		187,762
Purchased Prof. Educational Services	317,550	4,900	322,450	(70,629)	(1,900)	(72,529)	246,921	3,000	249,921	148,646		148,646
Other Purch Prof. and Tech. Services	112,200	1,500	113,700		(1,500)	(1,500)	112,200		112,200	111,018		111,018
Other Purch Services (400-500)	885,754	6,900	892,654	(29,897)		(29,897)	855,857	6,900	862,757	733,671	700	734,371
Supplies and Materials	177,079	101,909	278,988	(28,966)	(2,792)	(31,758)	148,113	99,117	247,230	62,910	82,368	145,278
Other Objects	14,956	1,153	16,109	-	-	-	14,956	1,153	16,109	4,786	49	4,835
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>8,340,462</b>	<b>149,822</b>	<b>8,490,284</b>	<b>(700,872)</b>	<b>(6,192)</b>	<b>(707,064)</b>	<b>7,639,590</b>	<b>143,630</b>	<b>7,783,220</b>	<b>7,214,617</b>	<b>83,117</b>	<b>7,297,734</b>

PATERSON PUBLIC SCHOOLS  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>												
Salaries	\$ 1,030,811	\$ 3,279,042	\$ 4,309,853	\$ 17,000	\$ 13,882	\$ 30,882	\$ 1,047,811	\$ 3,292,924	\$ 4,340,735	\$ 1,032,573	\$ 3,286,937	\$ 4,319,510
Salaries of Technology Coordinators		2,447,259	2,447,259		122,229	122,229		2,569,488	2,569,488		2,488,000	2,488,000
Purchased Professional and Technical Services		15,760	15,760		(2,182)	(2,182)		13,578	13,578		6,491	6,491
Other Purchased Services (400-500 series)		28,925	28,925		(4,119)	(4,119)		24,806	24,806		9,287	9,287
Supplies and Materials	4,000	511,900	515,900	42,000	(32,790)	9,210	46,000	479,110	525,110	45,999	398,554	444,553
Other Objects	-	2,350	2,350	-	-	-	-	2,350	2,350	-	690	690
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>1,034,811</b>	<b>6,285,236</b>	<b>7,320,047</b>	<b>59,000</b>	<b>97,020</b>	<b>156,020</b>	<b>1,093,811</b>	<b>6,382,256</b>	<b>7,476,067</b>	<b>1,078,572</b>	<b>6,189,959</b>	<b>7,268,531</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>												
Salaries of Other Professional Staff	198,396		198,396	(115,443)		(115,443)	82,953		82,953	82,953		82,953
Salaries of Secretarial and Clerical Assist	45,640		45,640	3,043		3,043	48,683		48,683	46,747		46,747
Other Salaries	258,774		258,774		3,332	3,332	258,774	3,332	262,106	117,636	2,618	120,254
Purchased Professional - Educational Serv	153,640	34,600	188,240	186,260	2,568	188,828	339,900	37,168	377,068	124,751	13,146	137,897
Other Purchased Services (400-500 series)	23,250	39,400	62,650	(2,000)	(7,100)	(9,100)	21,250	32,300	53,550	9,695	1,875	11,570
Supplies and Materials	15,000	17,884	32,884	2,000		2,000	17,000	17,884	34,884	15,252	5,719	20,971
Other Objects	-	500	500	-	-	-	-	500	500	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>694,700</b>	<b>92,384</b>	<b>787,084</b>	<b>73,860</b>	<b>(1,200)</b>	<b>72,660</b>	<b>768,560</b>	<b>91,184</b>	<b>859,744</b>	<b>397,034</b>	<b>23,358</b>	<b>420,392</b>
<b>Undist. Expend. - Supp. Serv. - General Adm.</b>												
Salaries	1,429,762		1,429,762	(151,592)		(151,592)	1,278,170		1,278,170	1,266,077		1,266,077
Salaries of Attorneys	482,166		482,166	(100,100)		(100,100)	382,066		382,066	358,742		358,742
Legal Services	790,000		790,000	25,000		25,000	815,000		815,000	595,282		595,282
Audit Fees	140,000		140,000				140,000		140,000	10,000		10,000
Architet/Engineering Services				175,000		175,000	175,000		175,000	17,135		17,135
Other Purchased Professional Services				50,000		50,000	50,000		50,000	20,333		20,333
Purchased Professional Services	879,860		879,860	(53,708)		(53,708)	826,152		826,152	730,222		730,222
Purchased Technical Services	87,500		87,500	(14,457)		(14,457)	73,043		73,043	47,819		47,819
Communications/Telephone	922,682		922,682	240		240	922,922		922,922	783,135		783,135
BOE Other Purchased Services	143,775		143,775	62,493		62,493	206,268		206,268	168,804		168,804
Travel	32,750		32,750				32,750		32,750	2,507		2,507
Other Purchased Services (400-500 series)	52,000		52,000	226		226	52,226		52,226	6,382		6,382
Supplies and Materials	67,650		67,650	25,537		25,537	93,187		93,187	65,290		65,290
BOE In-House Training/Meeting Supplies	15,000		15,000				15,000		15,000	6,449		6,449
Judgements Against The School District	340,000		340,000	(58,221)		(58,221)	281,779		281,779	110,076		110,076
Miscellaneous Expenditures	67,527		67,527	(35,050)		(35,050)	32,477		32,477	10,306		10,306
BOE Membership & Dues	80,647		80,647	2,000		2,000	82,647		82,647	32,241		32,241
<b>Total Undist. Expend. - Supp. Serv. - General Adm.</b>	<b>5,531,319</b>	<b>-</b>	<b>5,531,319</b>	<b>(72,632)</b>	<b>-</b>	<b>(72,632)</b>	<b>5,458,687</b>	<b>-</b>	<b>5,458,687</b>	<b>4,230,800</b>	<b>-</b>	<b>4,230,800</b>
<b>Undist. Expend. - Support Serv. - School Adm.</b>												
Salaries of Principals/Assistant Principals	150,353	10,890,602	11,040,955	16,250	(544,264)	(528,014)	166,603	10,346,338	10,512,941	165,060	9,882,531	10,047,591
Salaries of Secretarial and Clerical Assistants	45,000	3,164,959	3,209,959	(4,250)	324,813	320,563	40,750	3,489,772	3,530,522	38,456	3,334,510	3,372,966
Other Salaries		1,360	1,360	600		600	600	1,360	1,960	40		40
Purchased Professional and Technical Services		2,150	2,150					2,150	2,150		1,248	1,248
Purchased Professional Educational Services	15,000		15,000				15,000		15,000	12,350		12,350
Purchased Technical Services	3,000		3,000				3,000		3,000			
Other Purchased Services (400-500 series)	18,500	46,600	65,100	(1,000)	6,048	5,048	17,500	52,648	70,148		17,470	17,470
Supplies and Materials	12,000	370,407	382,407	1,000	(4,482)	(3,482)	13,000	365,925	378,925	11,619	284,826	296,445
Other Objects	21,120	96,239	117,359	(600)	(19,776)	(20,376)	20,520	76,463	96,983	2,124	37,882	40,006
<b>Total Undist. Expend. - Support Serv. - School Adm.</b>	<b>264,973</b>	<b>14,572,317</b>	<b>14,837,290</b>	<b>12,000</b>	<b>(237,661)</b>	<b>(225,661)</b>	<b>276,973</b>	<b>14,334,656</b>	<b>14,611,629</b>	<b>229,649</b>	<b>13,558,467</b>	<b>13,788,116</b>

PATERSON PUBLIC SCHOOLS  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
<b>Undist. Expend. - Central Services</b>												
Salaries	\$ 5,090,177		\$ 5,090,177	\$ (106,283)		\$ (106,283)	\$ 4,983,894		\$ 4,983,894	\$ 4,914,318		\$ 4,914,318
Purchased Professional Services	47,000		47,000	(15,400)		(15,400)	31,600		31,600	27,940		27,940
Purchased Technical Services	450,986		450,986	(312,351)		(312,351)	138,635		138,635	62,919		62,919
Misc Purchased Services (400-500) (O/T 594)	345,605		345,605	(21,696)		(21,696)	323,909		323,909	271,079		271,079
Supplies and Materials	243,160		243,160	227,602		227,602	470,762		470,762	398,117		398,117
Miscellaneous Expenditures	12,500	-	12,500	380	-	380	12,880	-	12,880	4,764	-	4,764
<b>Total Undist. Expend. - Central Services</b>	<b>6,189,428</b>	<b>-</b>	<b>6,189,428</b>	<b>(227,748)</b>	<b>-</b>	<b>(227,748)</b>	<b>5,961,680</b>	<b>-</b>	<b>5,961,680</b>	<b>5,679,137</b>	<b>-</b>	<b>5,679,137</b>
<b>Undist. Expend. - Admin Information Technology</b>												
Salaries	561,514		561,514	(68,000)		(68,000)	493,514		493,514	477,279		477,279
Purchased Technical Services	1,154,875		1,154,875	102,248		102,248	1,257,123		1,257,123	1,230,297		1,230,297
Other Purchased Services (400-500 series)	53,000		53,000	-		-	53,000		53,000	52,339		52,339
Travel	3,000		3,000	-		-	3,000		3,000	-		-
Supplies and Materials	101,547	-	101,547	218	-	218	101,765	-	101,765	84,315	-	84,315
<b>Total Undist. Expend. - Admin Information Technology</b>	<b>1,873,936</b>	<b>-</b>	<b>1,873,936</b>	<b>34,466</b>	<b>-</b>	<b>34,466</b>	<b>1,908,402</b>	<b>-</b>	<b>1,908,402</b>	<b>1,844,230</b>	<b>-</b>	<b>1,844,230</b>
<b>Undist. Expend. - Required Maintenance for School Facilities</b>												
Salaries	3,682,408		3,682,408	(214,000)		(214,000)	3,468,408		3,468,408	3,445,620		3,445,620
Cleaning, Repair, and Maintenance Services	53,000		53,000	2,964,711		2,964,711	3,017,711		3,017,711	1,748,762		1,748,762
General Supplies	38,500		38,500	539,989		539,989	578,489		578,489	524,219		524,219
Other Objects	3,000		3,000	99,144		99,144	102,144		102,144	45,373		45,373
<b>Total Undist. Expend. - Required Maintenance for School Facilities</b>	<b>3,776,908</b>	<b>-</b>	<b>3,776,908</b>	<b>3,389,844</b>	<b>-</b>	<b>3,389,844</b>	<b>7,166,752</b>	<b>-</b>	<b>7,166,752</b>	<b>5,763,974</b>	<b>-</b>	<b>5,763,974</b>
<b>Undist. Expend. - Custodial Services</b>												
Salaries	4,427,739		4,427,739	(303,095)	2,726	(300,369)	4,124,644	2,726	4,127,370	4,107,534	2,726	4,110,260
Salaries of Non-Instructional Aides	247,200		247,200	(31,950)		(31,950)	215,250		215,250	195,704		195,704
Purchased Professional and Technical Services	1,430,000		1,430,000	(1,425,600)		(1,425,600)	4,400		4,400	-		-
Cleaning, Repair and Maintenance Services	9,313,700		9,313,700	(670,347)		(670,347)	8,643,353		8,643,353	7,921,403		7,921,403
Rental of Land, Building & Other than Lease Purchases	4,761,026		4,761,026	-		-	4,761,026		4,761,026	4,686,017		4,686,017
Other Purchased Property Services	222,500		222,500	(50,000)		(50,000)	172,500		172,500	115,870		115,870
Insurance	1,707,800		1,707,800	(549,139)		(549,139)	1,158,661		1,158,661	1,056,685		1,056,685
Miscellaneous Purchased Services	38,000		38,000				38,000		38,000	23,465		23,465
General Supplies	69,500		69,500	1,912	13,174	15,086	71,412	13,174	84,586	38,840	12,627	51,467
Energy (Natural Gas)	3,049,950		3,049,950	(500,000)		(500,000)	2,549,950		2,549,950	2,407,781		2,407,781
Energy (Electricity)	4,647,772		4,647,772	700,000		700,000	5,347,772		5,347,772	5,325,535		5,325,535
<b>Total Undist. Expend. - Other Oper. &amp; Maint. Of Plant</b>	<b>29,915,187</b>	<b>-</b>	<b>29,915,187</b>	<b>(2,828,219)</b>	<b>15,900</b>	<b>(2,812,319)</b>	<b>27,086,968</b>	<b>15,900</b>	<b>27,102,868</b>	<b>25,878,834</b>	<b>15,353</b>	<b>25,894,187</b>
<b>Undist. Expend. - Care &amp; Upkeep of Grounds</b>												
Cleaning, Repair, and Maintenance Services	1,844,000		1,844,000	(1,844,000)		(1,844,000)	-		-	-		-
General Supplies	520,000		520,000	(520,000)		(520,000)	-		-	-		-
Other Objects	50,000		50,000	(50,000)		(50,000)	-		-	-		-
<b>Total Undist. Expend. - Care &amp; Upkeep of Grounds</b>	<b>2,414,000</b>	<b>-</b>	<b>2,414,000</b>	<b>(2,414,000)</b>	<b>-</b>	<b>(2,414,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undist. Expend. - Security</b>												
Salaries	801,837	1,386,262	2,188,099	61,500	850	62,350	863,337	1,387,112	2,250,449	863,331	1,348,367	2,211,698
Purchased Professional and Technical Services	6,714,760		6,714,760	54,887		54,887	6,769,647		6,769,647	6,769,646		6,769,646
Cleaning, Repair and Maintenance Services		1,500	1,500					1,500	1,500			
Other Purchased Services				2,860		2,860	2,860		2,860	2,860		2,860
General Supplies	10,000	87,634	97,634	77,331	11,871	89,202	87,331	99,505	186,836	87,330	81,440	168,770
<b>Total Undist. Expend. - Security</b>	<b>7,526,597</b>	<b>1,475,396</b>	<b>9,001,993</b>	<b>196,578</b>	<b>12,721</b>	<b>209,299</b>	<b>7,723,175</b>	<b>1,488,117</b>	<b>9,211,292</b>	<b>7,723,167</b>	<b>1,429,807</b>	<b>9,152,974</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>43,632,692</b>	<b>1,475,396</b>	<b>45,108,088</b>	<b>(1,655,797)</b>	<b>28,621</b>	<b>(1,627,176)</b>	<b>41,976,895</b>	<b>1,504,017</b>	<b>43,480,912</b>	<b>39,365,975</b>	<b>1,445,160</b>	<b>40,811,135</b>

70

**PATERSON PUBLIC SCHOOLS**  
**COMBINING BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
<b>Undist. Expend. - Student Transportation Serv.</b>												
Sal. For Pup. Trans. (Bet. Home and School) - Regular	\$ 334,579		\$ 334,579	\$ 116,967		\$ 116,967	\$ 451,546		\$ 451,546	\$ 433,344		\$ 433,344
Management Fees - ESC & CTSA Transportation Programs	42,000		42,000				42,000		42,000	24,381		24,381
Other Purchased Professional and Technical Services	13,500		13,500				13,500		13,500	6,380		6,380
Contract Services - (Between Home and School) - Vendors	4,232,583		4,232,583	(284,000)		(284,000)	3,948,583		3,948,583	3,696,157		3,696,157
Contract Services (Other than Between Home & School)-Vendors	187,405	\$ 468,687	656,092	(3,128)	\$ 35,402	32,274	184,277	\$ 504,089	688,366	127,178	\$ 360,790	487,968
Contr Serv (Spl. Ed. Students) - Vendors	12,284,493		12,284,493	(1,303,078)		(1,303,078)	10,981,415		10,981,415	10,607,995		10,607,995
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	1,122,389		1,122,389	(342,000)		(342,000)	780,389		780,389	772,155		772,155
Contr Serv. - Aid in Lieu Payments	530,120		530,120				530,120		530,120	380,575		380,575
Misc. Purchased Serv. - Transportation	2,000		2,000				2,000		2,000			
Supplies and Materials	10,000		10,000				10,000		10,000	8,821		8,821
Transportation Supplies	100,000		100,000	(35,000)		(35,000)	65,000		65,000	53,244		53,244
Other Objects	400		400				400		400	45		45
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>18,859,469</b>	<b>468,687</b>	<b>19,328,156</b>	<b>(1,850,239)</b>	<b>35,402</b>	<b>(1,814,837)</b>	<b>17,009,230</b>	<b>504,089</b>	<b>17,513,319</b>	<b>16,110,275</b>	<b>360,790</b>	<b>16,471,065</b>
<b>ALLOCATED BENEFITS</b>												
Regular Programs - Instruction - Employee Benefits												
Health Benefits	594,780		594,780	(594,780)		(594,780)						
Special Programs -Instruction - Employee Benefits												
Health Benefits	478,031		478,031	(478,031)		(478,031)						
Other Instructional Programs - Instruction - Employee Benefits												
Health Benefits	426,737		426,737	(426,737)		(426,737)						
Community Services Programs/Operations - Employee Benefits												
Health Benefits	25,671		25,671	(25,671)		(25,671)						
Attendance and Social Work Services - Employee Benefits												
Health Benefits	81,147		81,147	(81,147)		(81,147)						
Health Services - Employee Benefits												
Health Benefits	232,180		232,180	(232,180)		(232,180)						
Other Support Services - Speech, OT/PT and Related Services - Employee Benefits												
Health Benefits	360,635		360,635	(360,635)		(360,635)						
Other Support Services - Students - Extraordinary Services - Employee Benefits												
Health Benefits	1,515,499		1,515,499	(1,515,499)		(1,515,499)						
Other Support Services - Guidance - Employee Benefits												
Health Benefits	412,158		412,158	(412,158)		(412,158)						
Other Support Services - Child Study Teams - Employee Benefits												
Health Benefits	1,841,442		1,841,442	(1,841,442)		(1,841,442)						
Improvement of Instruction Services - Employee Benefits												
Health Benefits	954,641		954,641	(954,641)		(954,641)						
Educational Media Services - School Library - Employee Benefits												
Health Benefits	176,397		176,397	(176,397)		(176,397)						
Instructional Staff Training Services - Employee Benefits												
Health Benefits	34,998		34,998	(34,998)		(34,998)						
Tuition Reimbursement	1,346,109		1,346,109	78,663		78,663	1,424,772		1,424,772	982,056		982,056
Support Services - General Administration - Employee Benefits												
Health Benefits	269,094		269,094	(31,423)		(31,423)	237,671		237,671	237,671		237,671
Support Services - School Administration - Employee Benefits												
Health Benefits	7,437		7,437	9,233		9,233	16,670		16,670	16,670		16,670
Support Services - Central Services - Employee Benefits												
Health Benefits	977,385		977,385	91,218		91,218	1,068,603		1,068,603	1,068,603		1,068,603
Support Services - Admin. Info. Tech. - Employee Benefits												
Health Benefits	107,093		107,093	(4,026)		(4,026)	103,067		103,067	103,066		103,066
Operation and Maintenance of Plant Services - Employee Benefits												
Health Benefits	1,902,748		1,902,748	(1,902,748)		(1,902,748)						
Student Transportation Services - Employee Benefits												
Health Benefits	82,473		82,473	(82,473)		(82,473)						
<b>TOTAL ALLOCATED BENEFITS</b>	<b>11,826,655</b>	<b>-</b>	<b>11,826,655</b>	<b>(8,975,872)</b>	<b>-</b>	<b>(8,975,872)</b>	<b>2,850,783</b>	<b>-</b>	<b>2,850,783</b>	<b>2,408,066</b>	<b>-</b>	<b>2,408,066</b>

71

PATERSON PUBLIC SCHOOLS  
 COMBINING BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
<b>UNALLOCATED BENEFITS</b>												
Group Insurance	\$ 5,000		\$ 5,000	\$ 3,221		\$ 3,221	\$ 8,221		\$ 8,221	\$ 8,221		\$ 8,221
Social Security Contributions	3,310,692	\$ 2,572,766	5,883,458				3,310,692	\$ 2,572,766	5,883,458	3,210,371	\$ 1,815,862	5,026,233
T.P.A.F. Contributions		717,159	717,159					717,159	717,159		373,186	373,186
Other Retirement Contributions - Regular	5,068,516		5,068,516	(513,429)		(513,429)	4,555,087		4,555,087	4,132,512		4,132,512
Unemployment Compensation	1,000,000		1,000,000				1,000,000		1,000,000	1,000,000		1,000,000
Workmen's Compensation	2,271,347		2,271,347	117,989		117,989	2,389,336		2,389,336	2,021,200		2,021,200
Health Benefits		36,752,179	36,752,179	15,046,793	\$ (4,725,381)	10,321,412	15,046,793	32,026,798	47,073,591	14,901,156	32,021,465	46,922,621
Uniforms					269	269		269	269			
Other Employee Benefits	2,906,250	-	2,906,250	430,183	-	430,183	3,336,433	-	3,336,433	1,173,841	-	1,173,841
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>14,561,805</b>	<b>40,042,104</b>	<b>54,603,909</b>	<b>15,084,757</b>	<b>(4,725,112)</b>	<b>10,359,645</b>	<b>29,646,562</b>	<b>64,963,554</b>	<b>26,447,301</b>	<b>34,210,513</b>	<b>60,657,814</b>	
On-behalf TPAF Pension Contributions (non-budgeted)									711,137			711,137
On-behalf TPAF Post Retirement Medical Contributions (non-budgeted)									13,356,158			13,356,158
Reimbursed TPAF Social Security Contributions (non-budgeted)									15,613,242			15,613,242
<b>TOTAL ON-BEHALF CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,680,537</b>	<b>-</b>	<b>-</b>	<b>29,680,537</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>26,388,460</b>	<b>40,042,104</b>	<b>66,430,564</b>	<b>6,108,885</b>	<b>(4,725,112)</b>	<b>1,383,773</b>	<b>32,497,345</b>	<b>35,316,992</b>	<b>67,814,337</b>	<b>58,535,904</b>	<b>34,210,513</b>	<b>92,746,417</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>183,902,588</b>	<b>74,811,953</b>	<b>258,714,541</b>	<b>2,293,099</b>	<b>(4,753,101)</b>	<b>(2,460,002)</b>	<b>186,195,687</b>	<b>70,058,852</b>	<b>256,254,539</b>	<b>202,254,526</b>	<b>67,378,802</b>	<b>269,633,328</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>203,460,246</b>	<b>242,426,622</b>	<b>445,886,868</b>	<b>27,262,916</b>	<b>(27,802,430)</b>	<b>(539,514)</b>	<b>230,723,162</b>	<b>214,624,192</b>	<b>445,347,354</b>	<b>246,177,332</b>	<b>205,597,181</b>	<b>451,774,513</b>
<b>CAPITAL OUTLAY</b>												
<b>Equipment</b>												
<b>Regular Programs - Instruction:</b>												
Grades 1-5		11,875	11,875					11,875	11,875		11,629	11,629
Grades 6-8	290,000	94,499	384,499		(15,510)	(15,510)	290,000	78,989	368,989	225,710	77,155	302,865
Grades 9-12	100,000	41,740	141,740		49,947	49,947	100,000	91,687	191,687	3,023	77,134	80,157
<b>Special Education - Instruction:</b>												
School-Sponsored and Other Instructional Program					7,724	7,724		7,724	7,724		7,522	7,522
Undistributed Expenditures - Instruction	54,000		54,000	17,200		17,200	71,200		71,200	69,592		69,592
Undist. Expend. - Support Serv. - Inst. Staff				11,384		11,384	11,384		11,384	11,319		11,319
Undistributed Expenditures - General Admin.				19,407		19,407	19,407		19,407	19,407		19,407
Undistributed Expenditures - School Admin.					10,000	10,000		10,000	10,000			
Undistributed Expenditures - Central Services				42,762		42,762	42,762		42,762	41,324		41,324
Undistributed Expenditures - Admin. Info. Tech.	320,155		320,155	(216,967)		(216,967)	103,188		103,188	103,188		103,188
Undistributed Expenditures - Required Maintenance for School Faciliti	87,000		87,000	41,910		41,910	128,910		128,910	104,404		104,404
Undistributed Expenditures - Security Equipment		6,000	6,000	9,100	46,437	55,537	9,100	52,437	61,537	5,850	45,671	51,521
School Buses - Regular	40,000		40,000	(17,652)		(17,652)	22,348		22,348			
School Buses - Special	40,000		40,000	(4,000)		(4,000)	36,000		36,000			
Equipment					9,866	9,866		9,866	9,866		9,604	9,604
Equipment - Other Suppl At-Risk		3,800	3,800		(1,700)	(1,700)		2,100	2,100		2,095	2,095
<b>Total Equipment</b>	<b>931,155</b>	<b>157,914</b>	<b>1,089,069</b>	<b>(96,856)</b>	<b>106,764</b>	<b>9,908</b>	<b>834,299</b>	<b>264,678</b>	<b>1,098,977</b>	<b>583,817</b>	<b>230,810</b>	<b>814,627</b>
<b>Facilities Acquisition and Construction Services</b>												
Construction Services	990,000		990,000	972,911		972,911	1,962,911		1,962,911	1,051,947		1,051,947
<b>Total Facilities Acquisition and Construction Services</b>	<b>990,000</b>	<b>-</b>	<b>990,000</b>	<b>972,911</b>	<b>-</b>	<b>972,911</b>	<b>1,962,911</b>	<b>-</b>	<b>1,962,911</b>	<b>1,051,947</b>	<b>-</b>	<b>1,051,947</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,921,155</b>	<b>157,914</b>	<b>2,079,069</b>	<b>876,055</b>	<b>106,764</b>	<b>982,819</b>	<b>2,797,210</b>	<b>264,678</b>	<b>3,061,888</b>	<b>1,635,764</b>	<b>230,810</b>	<b>1,866,574</b>

**PATERSON PUBLIC SCHOOLS**  
**COMBINING BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
<b>SPECIAL SCHOOLS</b>												
Accred. Even./Adult H.S./Post-Grad.-Inst.												
Salaries of Teachers	\$ 90,000		\$ 90,000	\$ 67,100		\$ 67,100	\$ 157,100		\$ 157,100	\$ 144,305		\$ 144,305
Other Salaries for Instruction	-		-	20,496		20,496	20,496		20,496	19,782		19,782
General Supplies	-		-	30,000		30,000	30,000		30,000	28,592		28,592
<b>Total Accred. Even./Adult H.S./Post-Grad.-Inst.</b>	<b>90,000</b>	<b>-</b>	<b>90,000</b>	<b>117,596</b>	<b>-</b>	<b>117,596</b>	<b>207,596</b>	<b>-</b>	<b>207,596</b>	<b>192,679</b>	<b>-</b>	<b>192,679</b>
Accred. Even./Adult H.S./Post-Grad.-Supp. Service												
Salaries	10,000	-	10,000	10,300	-	10,300	20,300	-	20,300	15,249	-	15,249
<b>Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,300</b>	<b>-</b>	<b>10,300</b>	<b>20,300</b>	<b>-</b>	<b>20,300</b>	<b>15,249</b>	<b>-</b>	<b>15,249</b>
<b>Total Accred. Even./Adult H.S./Post-Grad.</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>127,896</b>	<b>-</b>	<b>127,896</b>	<b>227,896</b>	<b>-</b>	<b>227,896</b>	<b>207,928</b>	<b>-</b>	<b>207,928</b>
<b>Adult Education-Local-Instruction</b>												
Salaries of Teachers	587,813		587,813	116,228		116,228	704,041		704,041	666,546		666,546
General Supplies	7,099		7,099	-		-	7,099		7,099	6,791		6,791
<b>Total Adult Education-Local-Instruction</b>	<b>594,912</b>	<b>-</b>	<b>594,912</b>	<b>116,228</b>	<b>-</b>	<b>116,228</b>	<b>711,140</b>	<b>-</b>	<b>711,140</b>	<b>673,337</b>	<b>-</b>	<b>673,337</b>
<b>Adult Education-Local -Support Serv.</b>												
Salaries	174,208		174,208	76,654		76,654	250,862		250,862	236,401		236,401
Personal Services - Employee Benefits	110,790		110,790	-		-	110,790		110,790	109,912		109,912
Other Purchased Services (400-500 series)	4,200		4,200	(3,400)		(3,400)	800		800	-		-
Bus Transportation	-		-	3,400		3,400	3,400		3,400	-		-
Other Objects	1,000		1,000	-		-	1,000		1,000	-		-
<b>Total Adult Education-Local -Support Serv.</b>	<b>290,198</b>	<b>-</b>	<b>290,198</b>	<b>76,654</b>	<b>-</b>	<b>76,654</b>	<b>366,852</b>	<b>-</b>	<b>366,852</b>	<b>346,313</b>	<b>-</b>	<b>346,313</b>
<b>Total Adult Education-Local</b>	<b>885,110</b>	<b>-</b>	<b>885,110</b>	<b>192,882</b>	<b>-</b>	<b>192,882</b>	<b>1,077,992</b>	<b>-</b>	<b>1,077,992</b>	<b>1,019,650</b>	<b>-</b>	<b>1,019,650</b>
<b>Even.-Sch.-Foreign-Born-Local-Sup. Serv.</b>												
GED Testing	40,000		40,000	-		-	40,000		40,000	35,448		35,448
<b>Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>35,448</b>	<b>-</b>	<b>35,448</b>
<b>Total Even.-Sch.-Foreign-Born-Local</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>35,448</b>	<b>-</b>	<b>35,448</b>
<b>TOTAL SPECIAL SCHOOLS</b>	<b>1,025,110</b>	<b>-</b>	<b>1,025,110</b>	<b>320,778</b>	<b>-</b>	<b>320,778</b>	<b>1,345,888</b>	<b>-</b>	<b>1,345,888</b>	<b>1,263,026</b>	<b>-</b>	<b>1,263,026</b>
Transfer of Funds to Charter Schools	12,436,103		12,436,103	1,172,669		1,172,669	13,608,772		13,608,772	13,608,772		13,608,772
<b>TOTAL EXPENDITURES</b>	<b>218,842,614</b>	<b>\$ 242,584,536</b>	<b>461,427,150</b>	<b>29,632,418</b>	<b>\$ (27,695,666)</b>	<b>1,936,752</b>	<b>248,475,032</b>	<b>\$ 214,888,870</b>	<b>463,363,902</b>	<b>262,684,894</b>	<b>\$ 205,827,991</b>	<b>468,512,885</b>
<b>Excess (Deficiency) of Revenues</b>												
<b>Over (Under) Expenditures</b>	<b>215,802,989</b>	<b>(242,584,536)</b>	<b>(26,781,547)</b>	<b>(29,011,018)</b>	<b>27,695,666</b>	<b>(1,315,352)</b>	<b>186,791,971</b>	<b>(214,888,870)</b>	<b>(28,096,899)</b>	<b>192,983,554</b>	<b>(205,827,991)</b>	<b>(12,844,437)</b>
<b>Other Financing Sources:</b>												
<b>Operating Transfer In:</b>												
Contr. to School Based Budgets - General Fund		234,734,511	234,734,511		(27,983,214)	(27,983,214)		206,751,297	206,751,297		197,962,078	197,962,078
Contr. to School Based Budgets - Spec. Rev. Fund		7,850,025	7,850,025		287,548	287,548		8,137,573	8,137,573		7,865,913	7,865,913
<b>Operating Transfers Out:</b>												
Contribution to School Based Budgets	(234,734,511)		(234,734,511)	27,983,214		27,983,214	(206,751,297)		(206,751,297)	(197,962,078)		(197,962,078)
<b>Total Other Financing Sources:</b>	<b>(234,734,511)</b>	<b>242,584,536</b>	<b>7,850,025</b>	<b>27,983,214</b>	<b>(27,695,666)</b>	<b>287,548</b>	<b>(206,751,297)</b>	<b>214,888,870</b>	<b>8,137,573</b>	<b>(197,962,078)</b>	<b>205,827,991</b>	<b>7,865,913</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources</b>												
<b>Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>(18,931,522)</b>	<b>-</b>	<b>(18,931,522)</b>	<b>(1,027,804)</b>	<b>-</b>	<b>(1,027,804)</b>	<b>(19,959,326)</b>	<b>-</b>	<b>(19,959,326)</b>	<b>(4,978,524)</b>	<b>-</b>	<b>(4,978,524)</b>
<b>Fund Balance, July 1, 2009</b>	<b>39,204,881</b>	<b>-</b>	<b>39,204,881</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,204,881</b>	<b>-</b>	<b>39,204,881</b>	<b>39,204,881</b>	<b>-</b>	<b>39,204,881</b>
<b>Fund Balance, June 30, 2010</b>	<b>\$ 20,273,359</b>	<b>\$ -</b>	<b>\$ 20,273,359</b>	<b>\$ (1,027,804)</b>	<b>\$ -</b>	<b>\$ (1,027,804)</b>	<b>\$ 19,245,555</b>	<b>\$ -</b>	<b>\$ 19,245,555</b>	<b>\$ 34,226,357</b>	<b>\$ -</b>	<b>\$ 34,226,357</b>

73



**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
AMERICAN RECOVERY & REINVESTMENT ACT - EDUCATION STABILIZATION FUND (ESF)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Federal Sources:					
ARRA - ESF	-	\$ 56,821,186	\$ 56,821,186	\$ 56,821,186	-
<b>TOTAL REVENUES</b>	-	56,821,186	56,821,186	56,821,186	-
<b>EXPENDITURES:</b>					
Current Expense					
Regular Programs - Instruction					
Grades 9-12 - Salaries of Teachers		23,923,098	23,923,098	23,923,098	
Other Supplemental at Risk Programs - Instruction					
Salaries of Teachers	-	864,007	864,007	864,007	-
Total Instruction	-	24,787,105	24,787,105	24,787,105	-
Undistributed Expenditures - Instruction:					
Tuition to County Voc. School Dist. - Regular		24,566,132	24,566,132	24,566,132	
Tuition to Private Schools for the Disabled - Within State		1,711,329	1,711,329	1,711,329	
Undist. Expend. - Student Transportation Serv.					
Contract Services - (Between Home and School) - Vendors		1,036,135	1,036,135	1,036,135	
Undist. Expend. - Unallocated Benefits					
Health Benefits	-	4,720,485	4,720,485	4,720,485	-
Total Undistributed Expenditures	-	32,034,081	32,034,081	32,034,081	-
<b>TOTAL EXPENDITURES</b>	-	56,821,186	56,821,186	56,821,186	-
<b>Excess (Deficiency) of Revenues Over (Under)</b>					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS  
 BUDGETARY COMPARISON SCHEDULE  
 AMERICAN RECOVERY & REINVESTMENT ACT - GOVERNMENT SERVICES FUND (GSF)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REVENUES:</b>					
Federal Sources:					
ARRA - GSF	-	\$ 2,199,633	\$ 2,199,633	\$ 2,199,633	-
<b>TOTAL REVENUES</b>	-	2,199,633	2,199,633	2,199,633	-
<b>EXPENDITURES:</b>					
Current Expense					
Undist. Expend. - Student Transportation Serv.					
Contract Services - (Between Home and School) - Vendors	-	2,199,633	2,199,633	2,199,633	-
Total Undistributed Expenditures	-	2,199,633	2,199,633	2,199,633	-
<b>TOTAL EXPENDITURES</b>	-	2,199,633	2,199,633	2,199,633	-
<b>Excess (Deficiency) of Revenues Over (Under)     Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

75

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REVENUES</b>					
Local Sources	\$ 93,812	\$ 97,401	\$ 191,213	\$ 109,430	\$ (81,783)
State Sources	50,349,185	828,414	51,177,599	46,253,759	(4,923,840)
Federal Sources	31,324,997	28,069,885	59,394,882	38,497,021	(20,897,861)
<b>Total Revenues</b>	<b>81,767,994</b>	<b>28,995,700</b>	<b>110,763,694</b>	<b>84,860,210</b>	<b>(25,903,484)</b>
<b>EXPENDITURES</b>					
<b>Instruction:</b>					
Salaries of Teachers	9,585,836	11,744,851	21,330,687	12,610,773	8,719,914
Other Salaries for Instruction	335,995	757,783	1,093,778	538,765	555,013
Purchased Professional and Technical Services	2,378,962	(425,451)	1,953,511	1,467,149	486,362
Other Purchased Services (400-500 series)	369,660	411	370,071	6,480	363,591
General Supplies	1,050,798	4,077,392	5,128,190	2,241,013	2,887,177
Textbooks	100,882	(3,426)	97,456	97,013	443
Tuition	4,998,459	3,610,484	8,608,943	6,363,560	2,245,383
Other Objects	21,450	47,625	69,075	42,376	26,699
<b>Total Instruction</b>	<b>18,842,042</b>	<b>19,809,669</b>	<b>38,651,711</b>	<b>23,367,129</b>	<b>15,284,582</b>
<b>Support Services:</b>					
Salaries of Other Professional Staff	3,907,216	540,991	4,448,207	3,760,701	687,506
Salaries of Supervisors of Instruction	654,290	380,166	1,034,456	780,754	253,702
Salaries of Secretarial and Clerical Asst.	230,494	125,435	355,929	284,087	71,842
Other Salaries	839,606	914,427	1,754,033	780,937	973,096
Personal Services - Employee Benefits	3,605,777	3,768,618	7,374,395	4,678,530	2,695,865
Purchased Educational Services - Contracted Pre-K	39,468,970		39,468,970	36,225,204	3,243,766
Purchased Professional - Educational Services	4,913,040	1,999,302	6,912,342	4,956,157	1,956,185
Other Purchased Professional Services	365,144	(5,161)	359,983	284,920	75,063
Purchased Technical Services		253,568	253,568	233,250	20,318
Rentals		130,000	130,000	130,000	
Contr. Serv.-Trans. (Field Trips)	12,350	173,599	185,949	175,689	10,260
Travel	45,673	(11,255)	34,418	8,041	26,377
Other Purchased Services (400-500 series)	230,332	418,596	648,928	474,748	174,180
Supplies & Materials	93,154	293,218	386,372	219,119	167,253
Indirect Costs	574,117	(136,101)	438,016	438,016	
Other Objects	53,583	97,318	150,901	124,607	26,294
<b>Total Support Services</b>	<b>54,993,746</b>	<b>8,942,721</b>	<b>63,936,467</b>	<b>53,554,760</b>	<b>10,381,707</b>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>EXPENDITURES (CONT'D):</b>					
<b>Facilities Acquisition and Const. Serv.:</b>					
Instructional Equipment	\$ 27,270	\$ 246,183	\$ 273,453	\$ 49,083	\$ 224,370
Noninstructional Equipment	54,911	(18,761)	36,150	23,325	12,825
<b>Total Facilities Acquisition and Const. Serv.</b>	<u>82,181</u>	<u>227,422</u>	<u>309,603</u>	<u>72,408</u>	<u>237,195</u>
<b>Sub-Total Expenditures</b>	<u>73,917,969</u>	<u>28,979,812</u>	<u>102,897,781</u>	<u>76,994,297</u>	<u>25,903,484</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Contribution to School Based Budgets (General Fund)	(7,850,025)	(15,888)	(7,865,913)	(7,865,913)	-
<b>Sub-total Other Financing Sources (Uses)</b>	<u>(7,850,025)</u>	<u>(15,888)</u>	<u>(7,865,913)</u>	<u>(7,865,913)</u>	<u>-</u>
<b>Total Outflows</b>	<u>81,767,994</u>	<u>28,995,700</u>	<u>110,763,694</u>	<u>84,860,210</u>	<u>25,903,484</u>
<b>Excess (Deficiency) of Revenues Over (Under)</b>					
<b>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, 2010**

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)	\$ 455,668,448	(C-2)	\$ 84,860,210
<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				1,046,908
Current Year Encumbrances				(1,369,882)
State Aid payments recognized for GAAP Purposes not recognized for Budgetary statements. (June 30, 2009)		39,291,096		
State Aid payments recognized for budgetary purposes not recognized for GAAP statements. (June 30, 2010)		<u>(41,786,163)</u>		<u>-</u>
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	(B-2)	<u>\$ 453,173,381</u>	(B-2)	<u>\$ 84,537,236</u>
<b>Uses/Outflows of Resources</b>				
Actual amounts (budgetary basis) total expenditures from the budgetary comparison schedule (Exhibits C-1,C-2)	(C-1)	\$ 468,512,885	(C-2)	\$ 76,994,297
<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				1,046,908
Current Year Encumbrances		<u>-</u>		<u>(1,369,882)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	(B-2)	<u>\$ 468,512,885</u>	(B-2)	<u>\$ 76,671,323</u>

**OTHER SUPPLEMENTARY INFORMATION**

**SCHOOL LEVEL SCHEDULES**

**BLENDED RESOURCE FUND**

**PATERSON PUBLIC SCHOOLS  
GENERAL FUND  
COMBINING BALANCE SHEET  
AS OF JUNE 30, 2010**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
<b>ASSETS</b>			
Cash	\$ 5,320,919	\$ 1,949,560	\$ 7,270,479
Receivables			
Intergovernmental			
State	919,731		919,731
Federal	179,625		179,625
Accounts	799,144		799,144
Due from Other Funds	<u>2,302,694</u>	<u>-</u>	<u>2,302,694</u>
 Total Assets	 <u>\$ 9,522,113</u>	 <u>\$ 1,949,560</u>	 <u>\$ 11,471,673</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Accounts Payable	\$ 8,369,969	\$ 1,842,917	\$ 10,212,886
Deposits Payable	168,400		168,400
Accrued Salaries and Wages	1,309,473	106,643	1,416,116
Claims and Judgments Payable	3,598,826		3,598,826
Accrued Liability for Insurance Claims	388,953		388,953
Compensated Absences Payable	3,225,000		3,225,000
Deferred Revenue	<u>21,298</u>	<u>-</u>	<u>21,298</u>
 Total Liabilities	 <u>17,081,919</u>	 <u>1,949,560</u>	 <u>19,031,479</u>
 Fund Balances			
Reserved			
Reserved for Encumbrances	2,428,268		2,428,268
Capital Reserve	1,000		1,000
Maintenance Reserve	7,000,000		7,000,000
Emergency Reserve	1,000,000		1,000,000
Excess Surplus, Designated in Subsequent Year's Expenditures	10,308,731		10,308,731
Excess Surplus	2,385,101		2,385,101
Unreserved			
Undesignated, Reported in General Fund	<u>(30,682,906)</u>	<u>-</u>	<u>(30,682,906)</u>
 Total General Fund	 <u>(7,559,806)</u>	 <u>-</u>	 <u>(7,559,806)</u>
 Total Liabilities and Fund Balances	 <u>\$ 9,522,113</u>	 <u>\$ 1,949,560</u>	 <u>\$ 11,471,673</u>



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 206,643,138		\$ 197,853,919	\$ 8,789,219
General Fund Reserve for Encumbrances at June 30, 2009	108,159		108,159	-
Other State Resources				
Preschool Education Aid	1,300,000			
Total Other State Resources	1,300,000		1,300,000	-
Combined General Fund Contribution & State Resources	208,051,297	96.81%	199,262,078	8,789,219
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	3,760,831		3,608,705	152,126
Title I, Part A - June 30, 2009 Deferred Revenue	183,015		183,015	-
	3,943,846	1.84%	3,791,720	152,126
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	2,282,734		2,183,440	99,294
Title II, Part A - June 30, 2009 Deferred Revenue	84,378		84,378	-
	2,367,112	1.10%	2,267,818	99,294
Title III, Part A: <i>English Language Acq</i>	506,456		486,216	20,240
Title III, Part A - June 30, 2009 Deferred Revenue	20,159		20,159	-
	526,615	0.25%	506,375	20,240
Total Restricted Federal Resources	6,837,573	3.19%	6,565,913	271,660
Totals	\$ 214,888,870	100.00%	\$ 205,827,991	\$ 9,060,879

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 2,192,539		\$ 2,080,276	\$ 112,263
Combined General Fund Contribution & State Resources	2,192,539	96.93%	2,080,276	112,263
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	58,123		54,972	3,151
Title I, Part A - June 30, 2009 Deferred Revenue	2,314		2,314	-
	60,437	2.67%	57,286	3,151
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>				
Title II, Part A - June 30, 2009 Deferred Revenue	875		875	-
	875	0.04%	875	-
Title III, Part A: <i>English Language Acq</i>	7,827		7,406	421
Title III, Part A - June 30, 2009 Deferred Revenue	320		320	-
	8,147	0.36%	7,726	421
<b>Total Restricted Federal Resources</b>	69,459	3.07%	65,887	3,572
<b>Totals</b>	<b>\$ 2,261,998</b>	<b>100.00%</b>	<b>\$ 2,146,163</b>	<b>\$ 115,835</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 5,840,281		\$ 5,404,139	\$ 436,142
General Fund Reserve for Encumbrances at June 30, 2009	4,266		4,266	-
Combined General Fund Contribution & State Resources	5,844,547	95.50%	5,408,405	436,142
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	131,807		121,148	10,659
Title I, Part A - June 30, 2009 Deferred Revenue	12,505		12,505	-
	144,312	2.36%	133,653	10,659
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	106,725		98,182	8,543
Title II, Part A - June 30, 2009 Deferred Revenue	5,455		5,455	-
	112,180	1.83%	103,637	8,543
Title III, Part A: <i>English Language Acq</i>	17,750		16,501	1,249
Title III, Part A - June 30, 2009 Deferred Revenue	1,055		1,055	-
	18,805	0.31%	17,556	1,249
<b>Total Restricted Federal Resources</b>	275,297	4.50%	254,846	20,451
<b>Totals</b>	<b>\$ 6,119,844</b>	<b>100.00%</b>	<b>\$ 5,663,251</b>	<b>\$ 456,593</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 3

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	\$ 3,894,287		\$ 3,843,247	\$ 51,040
General Fund Reserve for Encumbrances at June 30, 2009	1,404		1,404	-
Combined General Fund Contribution & State Resources	3,895,691	95.31%	3,844,651	51,040
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	96,109		94,864	1,245
Title I, Part A - June 30, 2009 Deferred Revenue	3,158		3,158	-
	99,267	2.43%	98,022	1,245
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	77,820		76,858	962
Title II, Part A - June 30, 2009 Deferred Revenue	1,398		1,398	-
	79,218	1.94%	78,256	962
Title III, Part A: <i>English Language Acq</i>	12,943		12,567	376
Title III, Part A - June 30, 2009 Deferred Revenue	341		341	-
	13,284	0.32%	12,908	376
<b>Total Restricted Federal Resources</b>	191,769	4.69%	189,186	2,583
<b>Totals</b>	\$ 4,087,460	100.00%	\$ 4,033,837	\$ 53,623

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 4

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	\$ 4,473,561		\$ 4,214,464	\$ 259,097
Combined General Fund Contribution & State Resources	4,473,561	96.45%	4,214,464	259,097
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	80,548		75,770	4,778
Title I, Part A - June 30, 2009 Deferred Revenue	5,504		5,504	-
	86,052	1.86%	81,274	4,778
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	65,221		61,167	4,054
Title II, Part A - June 30, 2009 Deferred Revenue	2,192		2,192	-
	67,413	1.45%	63,359	4,054
Title III, Part A: <i>English Language Acq</i>	10,847		10,163	684
Title III, Part A - June 30, 2009 Deferred Revenue	324		324	-
	11,171	0.24%	10,487	684
<b>Total Restricted Federal Resources</b>	164,636	3.55%	155,120	9,516
<b>Totals</b>	<b>\$ 4,638,197</b>	<b>100.00%</b>	<b>\$ 4,369,584</b>	<b>\$ 268,613</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 5

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	\$ 8,165,101		\$ 8,007,724	\$ 157,377
Combined General Fund Contribution & State Resources	8,165,101	95.05%	8,007,724	157,377
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	212,126		207,895	4,231
Title I, Part A - June 30, 2009 Deferred Revenue	8,621		8,621	-
	220,747	2.57%	216,516	4,231
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	171,761		168,253	3,508
Title II, Part A - June 30, 2009 Deferred Revenue	3,612		3,612	-
	175,373	2.04%	171,865	3,508
Title III, Part A: <i>English Language Acq</i>	28,566		27,851	715
Title III, Part A - June 30, 2009 Deferred Revenue	793		793	-
	29,359	0.34%	28,644	715
<b>Total Restricted Federal Resources</b>	425,479	4.95%	417,025	8,454
<b>Totals</b>	<b>\$ 8,590,580</b>	<b>100.00%</b>	<b>\$ 8,424,749</b>	<b>\$ 165,831</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 6

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	\$ 5,504,828		\$ 5,426,274	\$ 78,554
General Fund Reserve for Encumbrances at June 30, 2009	269		269	-
Combined General Fund Contribution & State Resources	5,505,097	96.89%	5,426,543	78,554
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	87,413		86,077	1,336
Title I, Part A - June 30, 2009 Deferred Revenue	4,095		4,095	-
	91,508	1.61%	90,172	1,336
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	70,780		69,735	1,045
Title II, Part A - June 30, 2009 Deferred Revenue	1,954		1,954	-
	72,734	1.28%	71,689	1,045
Title III, Part A: <i>English Language Acq</i>	11,772		11,666	106
Title III, Part A - June 30, 2009 Deferred Revenue	656		656	-
	12,428	0.22%	12,322	106
<b>Total Restricted Federal Resources</b>	176,670	3.11%	174,183	2,487
<b>Totals</b>	\$ 5,681,767	100.00%	\$ 5,600,726	\$ 81,041

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 7

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	\$ 2,862,429		\$ 2,800,291	\$ 62,138
Combined General Fund Contribution & State Resources	2,862,429	97.53%	2,800,291	62,138
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	59,725		58,458	1,267
Title I, Part A - June 30, 2009 Deferred Revenue	2,803		2,803	-
	62,528	2.13%	61,261	1,267
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>				
Title II, Part A - June 30, 2009 Deferred Revenue	1,331		1,331	-
	1,331	0.05%	1,331	-
Title III, Part A: <i>English Language Acq</i>	8,043		7,997	46
Title III, Part A - June 30, 2009 Deferred Revenue	330		330	-
	8,373	0.29%	8,327	46
<b>Total Restricted Federal Resources</b>	72,232	2.47%	70,919	1,313
<b>Totals</b>	<b>\$ 2,934,661</b>	<b>100.00%</b>	<b>\$ 2,871,210</b>	<b>\$ 63,451</b>



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 5,010,512		\$ 4,772,711	\$ 237,801
Combined General Fund Contribution & State Resources	5,010,512	95.28%	4,772,711	237,801
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	123,340		116,959	6,381
Title I, Part A - June 30, 2009 Deferred Revenue	5,765		5,765	-
	129,105	2.45%	122,724	6,381
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	99,870		95,078	4,792
Title II, Part A - June 30, 2009 Deferred Revenue	2,600		2,600	-
	102,470	1.95%	97,678	4,792
Title III, Part A: <i>English Language Acq</i>	16,610		15,573	1,037
Title III, Part A - June 30, 2009 Deferred Revenue	456		456	-
	17,066	0.32%	16,029	1,037
<b>Total Restricted Federal Resources</b>	248,641	4.72%	236,431	12,210
<b>Totals</b>	<b>\$ 5,259,153</b>	<b>100.00%</b>	<b>\$ 5,009,142</b>	<b>\$ 250,011</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 10,512,840		\$ 10,452,244	\$ 60,596
General Fund Reserve for Encumbrances at June 30, 2009	2,462		2,462	-
Combined General Fund Contribution & State Resources	10,515,302	97.25%	10,454,706	60,596
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	256,290		253,872	2,418
Title I, Part A - June 30, 2009 Deferred Revenue	4,791		4,791	-
	261,081	2.41%	258,663	2,418
<b>Title II, Part A: <i>Teacher and Principal Training and Recruiting</i></b>				
Title II, Part A - June 30, 2009 Deferred Revenue	2,570		2,570	-
	2,570	0.02%	2,570	-
<b>Title III, Part A: <i>English Language Acq</i></b>				
Title III, Part A - June 30, 2009 Deferred Revenue	34,514		33,973	541
	428		428	-
	34,942	0.32%	34,401	541
<b>Total Restricted Federal Resources</b>	298,593	2.75%	295,634	2,959
<b>Totals</b>	<b>\$ 10,813,895</b>	<b>100.00%</b>	<b>\$ 10,750,340</b>	<b>\$ 63,555</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 6,102,734		\$ 5,838,617	\$ 264,117
General Fund Reserve for Encumbrances at June 30, 2009	3,750		3,750	-
Combined General Fund Contribution & State Resources	6,106,484	95.64%	5,842,367	264,117
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	136,612		130,652	5,960
Title I, Part A - June 30, 2009 Deferred Revenue	8,016		8,016	-
	144,628	2.27%	138,668	5,960
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	110,616		105,646	4,970
Title II, Part A - June 30, 2009 Deferred Revenue	3,700		3,700	-
	114,316	1.79%	109,346	4,970
Title III, Part A: <i>English Language Acq</i>	18,397		17,528	869
Title III, Part A - June 30, 2009 Deferred Revenue	798		798	-
	19,195	0.30%	18,326	869
<b>Total Restricted Federal Resources</b>	278,139	4.36%	266,340	11,799
<b>Totals</b>	\$ 6,384,623	100.00%	\$ 6,108,707	\$ 275,916

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 2,277,818		\$ 2,152,546	\$ 125,272
Combined General Fund Contribution & State Resources	2,277,818	94.84%	2,152,546	125,272
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	60,411		56,903	3,508
Title I, Part A - June 30, 2009 Deferred Revenue	4,378		4,378	-
	64,789	2.70%	61,281	3,508
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	48,916		46,034	2,882
Title II, Part A - June 30, 2009 Deferred Revenue	1,856		1,856	-
	50,772	2.11%	47,890	2,882
Title III, Part A: <i>English Language Acq</i>	8,135		7,600	535
Title III, Part A - June 30, 2009 Deferred Revenue	344		344	-
	8,479	0.35%	7,944	535
<b>Total Restricted Federal Resources</b>	124,040	5.16%	117,115	6,925
<b>Totals</b>	<b>\$ 2,401,858</b>	<b>100.00%</b>	<b>\$ 2,269,661</b>	<b>\$ 132,197</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 5,439,307		\$ 5,263,910	\$ 175,397
General Fund Reserve for Encumbrances at June 30, 2009	50		50	-
Combined General Fund Contribution & State Resources	5,439,357	96.46%	5,263,960	175,397
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	99,313		95,717	3,596
Title I, Part A - June 30, 2009 Deferred Revenue	4,149		4,149	-
	103,462	1.83%	99,866	3,596
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	80,415		77,508	2,907
Title II, Part A - June 30, 2009 Deferred Revenue	2,166		2,166	-
	82,581	1.46%	79,674	2,907
Title III, Part A: <i>English Language Acq</i>	13,374		13,109	265
Title III, Part A - June 30, 2009 Deferred Revenue	534		534	-
	13,908	0.25%	13,643	265
<b>Total Restricted Federal Resources</b>	199,951	3.54%	193,183	6,768
<b>Totals</b>	<b>\$ 5,639,308</b>	<b>100.00%</b>	<b>\$ 5,457,143</b>	<b>\$ 182,165</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 13

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	\$ 4,857,713		\$ 4,642,339	\$ 215,374
Combined General Fund Contribution & State Resources	4,857,713	94.02%	4,642,339	215,374
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	152,859		146,987	5,872
Title I, Part A - June 30, 2009 Deferred Revenue	6,434		6,434	-
	159,293	3.11%	153,421	5,872
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	123,772		118,254	5,518
Title II, Part A - June 30, 2009 Deferred Revenue	3,208		3,208	-
	126,980	2.46%	121,462	5,518
Title III, Part A: <i>English Language Acq</i>	20,585		19,591	994
Title III, Part A - June 30, 2009 Deferred Revenue	653		653	-
	21,238	0.41%	20,244	994
<b>Total Restricted Federal Resources</b>	307,511	5.98%	295,127	12,384
<b>Totals</b>	\$ 5,165,224	100.00%	\$ 4,937,466	\$ 227,758

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 14

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	\$ 2,460,830		\$ 2,308,438	\$ 152,392
General Fund Reserve for Encumbrances at June 30, 2009	700		700	-
Combined General Fund Contribution & State Resources	2,461,530	97.69%	2,309,138	152,392
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	48,512		45,171	3,341
Title I, Part A - June 30, 2009 Deferred Revenue	1,929		1,929	-
	50,441	1.99%	47,100	3,341
<b>Title II, Part A: <i>Teacher and Principal Training and Recruiting</i></b>				
Title II, Part A - June 30, 2009 Deferred Revenue	1,120		1,120	-
	1,120	0.05%	1,120	-
<b>Title III, Part A: <i>English Language Acq</i></b>				
Title III, Part A - June 30, 2009 Deferred Revenue	6,533		6,171	362
	211		211	-
	6,744	0.27%	6,382	362
<b>Total Restricted Federal Resources</b>	58,305	2.31%	54,602	3,703
<b>Totals</b>	<b>\$ 2,519,835</b>	<b>100.00%</b>	<b>\$ 2,363,740</b>	<b>\$ 156,095</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 6,825,897		\$ 6,595,486	\$ 230,411
General Fund Reserve for Encumbrances at June 30, 2009	5,379		5,379	-
Combined General Fund Contribution & State Resources	6,831,276	94.97%	6,600,865	230,411
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	177,802		171,476	6,326
Title I, Part A - June 30, 2009 Deferred Revenue	9,931		9,931	-
	187,733	2.61%	181,407	6,326
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	143,968		139,087	4,881
Title II, Part A - June 30, 2009 Deferred Revenue	4,788		4,788	-
	148,756	2.07%	143,875	4,881
Title III, Part A: <i>English Language Acq</i>	23,944		23,225	719
Title III, Part A - June 30, 2009 Deferred Revenue	1,102		1,102	-
	25,046	0.35%	24,327	719
<b>Total Restricted Federal Resources</b>	361,535	5.03%	349,609	11,926
<b>Totals</b>	<b>\$ 7,192,811</b>	<b>100.00%</b>	<b>\$ 6,950,474</b>	<b>\$ 242,337</b>



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 17

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	\$ 38,265		\$ 16,261	\$ 22,004
General Fund Reserve for Encumbrances at June 30, 2009	51		51	-
Combined General Fund Contribution & State Resources	38,316	35.40%	16,312	22,004
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	34,553		13,776	20,777
Title I, Part A - June 30, 2009 Deferred Revenue	1,632		1,632	-
	36,185	33.44%	15,408	20,777
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	27,978		11,443	16,535
Title II, Part A - June 30, 2009 Deferred Revenue	818		818	-
	28,796	26.61%	12,261	16,535
Title III, Part A: <i>English Language Acq</i>	4,653		1,831	2,822
Title III, Part A - June 30, 2009 Deferred Revenue	266		266	-
	4,919	4.55%	2,097	2,822
<b>Total Restricted Federal Resources</b>	<b>69,900</b>	<b>64.60%</b>	<b>29,766</b>	<b>40,134</b>
<b>Totals</b>	<b>\$ 108,216</b>	<b>100.00%</b>	<b>\$ 46,078</b>	<b>\$ 62,138</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 18 Includes ELC

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	\$ 7,420,671		\$ 7,153,482	\$ 267,189
Combined General Fund Contribution & State Resources	7,420,671	93.56%	7,153,482	267,189
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	252,858		243,285	9,573
Title I, Part A - June 30, 2009 Deferred Revenue	12,087		12,087	-
	264,945	3.34%	255,372	9,573
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	204,742		197,105	7,637
Title II, Part A - June 30, 2009 Deferred Revenue	5,511		5,511	-
	210,253	2.65%	202,616	7,637
Title III, Part A: <i>English Language Acq</i>	34,051		32,882	1,169
Title III, Part A - June 30, 2009 Deferred Revenue	1,524		1,524	-
	35,575	0.45%	34,406	1,169
<b>Total Restricted Federal Resources</b>	510,773	6.44%	492,394	18,379
<b>Totals</b>	<b>\$ 7,931,444</b>	<b>100.00%</b>	<b>\$ 7,645,876</b>	<b>\$ 285,568</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 19

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	\$ 2,878,324		\$ 2,783,178	\$ 95,146
General Fund Reserve for Encumbrances at June 30, 2009	252		252	-
Combined General Fund Contribution & State Resources	2,878,576	96.92%	2,783,430	95,146
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	75,285		72,428	2,857
Title I, Part A - June 30, 2009 Deferred Revenue	3,835		3,835	-
	79,120	2.66%	76,263	2,857
<b>Title II, Part A: <i>Teacher and Principal Training and Recruiting</i></b>				
Title II, Part A - June 30, 2009 Deferred Revenue	1,852		1,852	-
	1,852	0.06%	1,852	-
<b>Title III, Part A: <i>English Language Acq</i></b>				
Title III, Part A - June 30, 2009 Deferred Revenue	10,138		9,826	312
	513		513	-
	10,651	0.36%	10,339	312
<b>Total Restricted Federal Resources</b>	91,623	3.08%	88,454	3,169
<b>Totals</b>	\$ 2,970,199	100.00%	\$ 2,871,884	\$ 98,315

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 4,629,043		\$ 4,454,189	\$ 174,854
General Fund Reserve for Encumbrances at June 30, 2009	704		704	-
Combined General Fund Contribution & State Resources	4,629,747	96.34%	4,454,893	174,854
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	86,498		82,827	3,671
Title I, Part A - June 30, 2009 Deferred Revenue	5,494		5,494	-
	91,992	1.91%	88,321	3,671
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	70,038		67,211	2,827
Title II, Part A - June 30, 2009 Deferred Revenue	2,151		2,151	-
	72,189	1.50%	69,362	2,827
Title III, Part A: <i>English Language Acq</i>	11,648		11,059	589
Title III, Part A - June 30, 2009 Deferred Revenue	501		501	-
	12,149	0.25%	11,560	589
<b>Total Restricted Federal Resources</b>	176,330	3.66%	169,243	7,087
<b>Totals</b>	<b>\$ 4,806,077</b>	<b>100.00%</b>	<b>\$ 4,624,136</b>	<b>\$ 181,941</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 6,270,159		\$ 6,167,596	\$ 102,563
General Fund Reserve for Encumbrances at June 30, 2009	20		20	-
Combined General Fund Contribution & State Resources	6,270,179	95.73%	6,167,616	102,563
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	140,731		138,596	2,135
Title I, Part A - June 30, 2009 Deferred Revenue	3,144		3,144	-
	143,875	2.20%	141,740	2,135
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	113,951		112,358	1,593
Title II, Part A - June 30, 2009 Deferred Revenue	1,678		1,678	-
	115,629	1.77%	114,036	1,593
Title III, Part A: <i>English Language Acq</i>	18,952		18,689	263
Title III, Part A - June 30, 2009 Deferred Revenue	639		639	-
	19,591	0.30%	19,328	263
<b>Total Restricted Federal Resources</b>	279,095	4.27%	275,104	3,991
<b>Totals</b>	<b>\$ 6,549,274</b>	<b>100.00%</b>	<b>\$ 6,442,720</b>	<b>\$ 106,554</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 4,162,344		\$ 4,128,383	\$ 33,961
Combined General Fund Contribution & State Resources	4,162,344	97.59%	4,128,383	33,961
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	85,812		85,053	759
Title I, Part A - June 30, 2009 Deferred Revenue	3,506		3,506	-
	89,318	2.09%	88,559	759
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>				
Title II, Part A - June 30, 2009 Deferred Revenue	1,547		1,547	-
	1,547	0.04%	1,547	-
Title III, Part A: <i>English Language Acq</i>				
Title III, Part A - June 30, 2009 Deferred Revenue	11,556		11,308	248
	537		537	-
	12,093	0.28%	11,845	248
Total Restricted Federal Resources	102,958	2.41%	101,951	1,007
Totals	\$ 4,265,302	100.00%	\$ 4,230,334	\$ 34,968

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 4,920,671		\$ 4,700,153	\$ 220,518
General Fund Reserve for Encumbrances at June 30, 2009	1,111		1,111	-
Combined General Fund Contribution & State Resources	4,921,782	95.32%	4,701,264	220,518
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	117,619		112,139	5,480
Title I, Part A - June 30, 2009 Deferred Revenue	7,711		7,711	-
	125,330	2.43%	119,850	5,480
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	95,237		91,052	4,185
Title II, Part A - June 30, 2009 Deferred Revenue	3,644		3,644	-
	98,881	1.92%	94,696	4,185
Title III, Part A: <i>English Language Acq</i>	15,839		15,271	568
Title III, Part A - June 30, 2009 Deferred Revenue	1,005		1,005	-
	16,844	0.33%	16,276	568
<b>Total Restricted Federal Resources</b>	241,055	4.68%	230,822	10,233
<b>Totals</b>	\$ 5,162,837	100.00%	\$ 4,932,086	\$ 230,751

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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
General Fund Contribution to School Based Budgets	\$ 4,990,102		\$ 4,884,500	\$ 105,602
General Fund Reserve for Encumbrances at June 30, 2009	1,642		1,642	-
Combined General Fund Contribution & State Resources	4,991,744	95.73%	4,886,142	105,602
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	110,296		107,741	2,555
Title I, Part A - June 30, 2009 Deferred Revenue	5,570		5,570	-
	115,866	2.22%	113,311	2,555
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	89,308		87,113	2,195
Title II, Part A - June 30, 2009 Deferred Revenue	2,209		2,209	-
	91,517	1.75%	89,322	2,195
Title III, Part A: <i>English Language Acq</i>	14,853		14,544	309
Title III, Part A - June 30, 2009 Deferred Revenue	768		768	-
	15,621	0.30%	15,312	309
<b>Total Restricted Federal Resources</b>	223,004	4.27%	217,945	5,059
<b>Totals</b>	<b>\$ 5,214,748</b>	<b>100.00%</b>	<b>\$ 5,104,087</b>	<b>\$ 110,661</b>



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 6,429,114		\$ 6,276,191	\$ 152,923
General Fund Reserve for Encumbrances at June 30, 2009	7,104		7,104	-
Combined General Fund Contribution & State Resources	6,436,218	94.35%	6,283,295	152,923
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	191,531		186,662	4,869
Title I, Part A - June 30, 2009 Deferred Revenue	8,463		8,463	-
	199,994	2.93%	195,125	4,869
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	155,085		151,028	4,057
Title II, Part A - June 30, 2009 Deferred Revenue	4,140		4,140	-
	159,225	2.33%	155,168	4,057
Title III, Part A: <i>English Language Acq</i>	25,793		25,008	785
Title III, Part A - June 30, 2009 Deferred Revenue	964		964	-
	26,757	0.39%	25,972	785
<b>Total Restricted Federal Resources</b>	385,976	5.65%	376,265	9,711
<b>Totals</b>	\$ 6,822,194	100.00%	\$ 6,659,560	\$ 162,634

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 4,489,268		\$ 4,313,261	\$ 176,007
Combined General Fund Contribution & State Resources	4,489,268	95.37%	4,313,261	176,007
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	108,923		104,646	4,277
Title I, Part A - June 30, 2009 Deferred Revenue	3,898		3,898	-
	112,821	2.40%	108,544	4,277
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	88,197		84,469	3,728
Title II, Part A - June 30, 2009 Deferred Revenue	1,914		1,914	-
	90,111	1.91%	86,383	3,728
Title III, Part A: <i>English Language Acq</i>	14,668		14,054	614
Title III, Part A - June 30, 2009 Deferred Revenue	419		419	-
	15,087	0.32%	14,473	614
Total Restricted Federal Resources	218,019	4.63%	209,400	8,619
Totals	\$ 4,707,287	100.00%	\$ 4,522,661	\$ 184,626

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 3,020,536		\$ 2,889,006	\$ 131,530
Combined General Fund Contribution & State Resources	3,020,536	97.49%	2,889,006	131,530
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	62,471		59,281	3,190
Title I, Part A - June 30, 2009 Deferred Revenue	4,526		4,526	-
	66,997	2.15%	63,807	3,190
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>				
Title II, Part A - June 30, 2009 Deferred Revenue	1,980		1,980	-
	1,980	0.07%	1,980	-
Title III, Part A: <i>English Language Acq</i>	8,413		8,163	250
Title III, Part A - June 30, 2009 Deferred Revenue	431		431	-
	8,844	0.29%	8,594	250
Total Restricted Federal Resources	77,821	2.51%	74,381	3,440
Totals	\$ 3,098,357	100.00%	\$ 2,963,387	\$ 134,970

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 7,267,600		\$ 7,005,283	\$ 262,317
General Fund Reserve for Encumbrances at June 30, 2009	903		903	-
Other State Resources				
Preschool Education Aid	1,300,000			
Total Other State Resources	1,300,000		1,300,000	-
Combined General Fund Contribution & State Resources	8,568,503	95.99%	8,306,186	262,317
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	177,115		171,413	5,702
Title I, Part A - June 30, 2009 Deferred Revenue	8,573		8,573	-
	185,688	2.08%	179,986	5,702
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	143,412		138,699	4,713
Title II, Part A - June 30, 2009 Deferred Revenue	4,078		4,078	-
	147,490	1.65%	142,777	4,713
Title III, Part A: <i>English Language Acq</i>	23,851		23,276	575
Title III, Part A - June 30, 2009 Deferred Revenue	953		953	-
	24,804	0.28%	24,229	575
Total Restricted Federal Resources	357,982	4.01%	346,992	10,990
Totals	\$ 8,926,485	100.00%	\$ 8,653,178	\$ 273,307

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 33 EWK

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	\$ 4,011,257		\$ 3,924,380	\$ 86,877
Combined General Fund Contribution & State Resources	4,011,257	95.71%	3,924,380	86,877
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	90,388		88,338	2,050
Title I, Part A - June 30, 2009 Deferred Revenue	2,688		2,688	-
	93,076	2.22%	91,026	2,050
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	73,188		71,615	1,573
Title II, Part A - June 30, 2009 Deferred Revenue	1,370		1,370	-
	74,558	1.78%	72,985	1,573
Title III, Part A: <i>English Language Acq</i>	12,172		11,780	392
Title III, Part A - June 30, 2009 Deferred Revenue	111		111	-
	12,283	0.29%	11,891	392
Total Restricted Federal Resources	179,917	4.29%	175,902	4,015
Totals	\$ 4,191,174	100.00%	\$ 4,100,282	\$ 90,892

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 34 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	\$ 2,618,809		\$ 2,501,854	\$ 116,955
General Fund Reserve for Encumbrances at June 30, 2009	26		26	-
Combined General Fund Contribution & State Resources	2,618,835	94.50%	2,501,880	116,955
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	73,912		70,465	3,447
Title I, Part A - June 30, 2009 Deferred Revenue	5,253		5,253	-
	79,165	2.86%	75,718	3,447
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	59,848		56,918	2,930
Title II, Part A - June 30, 2009 Deferred Revenue	2,915		2,915	-
	62,763	2.26%	59,833	2,930
Title III, Part A: <i>English Language Acq</i>	9,953		9,516	437
Title III, Part A - June 30, 2009 Deferred Revenue	544		544	-
	10,497	0.38%	10,060	437
<b>Total Restricted Federal Resources</b>	152,425	5.50%	145,611	6,814
<b>Totals</b>	<b>\$ 2,771,260</b>	<b>100.00%</b>	<b>\$ 2,647,491</b>	<b>\$ 123,769</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 36 Alexander Hamilton 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	\$ 3,204,671		\$ 3,065,771	\$ 138,900
General Fund Reserve for Encumbrances at June 30, 2009	1,931		1,931	-
Combined General Fund Contribution & State Resources	3,206,602	97.59%	3,067,702	138,900
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	64,759		61,828	2,931
Title I, Part A - June 30, 2009 Deferred Revenue	3,642		3,642	-
	68,401	2.08%	65,470	2,931
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	1,486		1,486	-
Title II, Part A - June 30, 2009 Deferred Revenue	1,486	0.05%	1,486	-
Title III, Part A: <i>English Language Acq</i>	8,721		8,274	447
Title III, Part A - June 30, 2009 Deferred Revenue	528		528	-
	9,249	0.28%	8,802	447
Total Restricted Federal Resources	79,136	2.41%	75,758	3,378
Totals	\$ 3,285,738	100.00%	\$ 3,143,460	\$ 142,278

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 40 Urban Leadership 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	\$ 1,668,439		\$ 1,542,894	\$ 125,545
Combined General Fund Contribution & State Resources	1,668,439	98.21%	1,542,894	125,545
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	23,798		21,831	1,967
Title I, Part A - June 30, 2009 Deferred Revenue	2,168		2,168	-
	<u>25,966</u>	<u>1.53%</u>	<u>23,999</u>	<u>1,967</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>				
Title II, Part A - June 30, 2009 Deferred Revenue	980		980	-
	<u>980</u>	<u>0.06%</u>	<u>980</u>	<u>-</u>
Title III, Part A: <i>English Language Acq</i>	3,205		2,951	254
Title III, Part A - June 30, 2009 Deferred Revenue	191		191	-
	<u>3,396</u>	<u>0.20%</u>	<u>3,142</u>	<u>254</u>
Total Restricted Federal Resources	<u>30,342</u>	<u>1.79%</u>	<u>28,121</u>	<u>2,221</u>
Totals	<u>\$ 1,698,781</u>	<u>100.00%</u>	<u>\$ 1,571,016</u>	<u>\$ 127,766</u>



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 3,925,918		\$ 3,725,295	\$ 200,623
Combined General Fund Contribution & State Resources	3,925,918	96.20%	3,725,295	200,623
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	76,429		72,365	4,064
Title I, Part A - June 30, 2009 Deferred Revenue	3,922		3,922	-
	80,351	1.97%	76,287	4,064
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	61,886		58,767	3,119
Title II, Part A - June 30, 2009 Deferred Revenue	1,643		1,643	-
	63,529	1.56%	60,410	3,119
Title III, Part A: <i>English Language Acq</i>	10,292		9,907	385
Title III, Part A - June 30, 2009 Deferred Revenue	549		549	-
	10,841	0.27%	10,456	385
<b>Total Restricted Federal Resources</b>	154,721	3.80%	147,153	7,568
<b>Totals</b>	\$ 4,080,639	100.00%	\$ 3,872,448	\$ 208,191

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 50 John F. Kennedy 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	\$ 11,661,756		\$ 11,085,480	\$ 576,276
General Fund Reserve for Encumbrances at June 30, 2009	18,070		18,070	-
Combined General Fund Contribution & State Resources	11,679,826	100.00%	11,103,550	576,276
<b>Restricted Federal Resources</b>				
<b>Title I, Part A of NCLB: <i>Improving Basic Programs</i></b>				
Title I, Part A - June 30, 2009 Deferred Revenue	-	0.00%	-	-
<b>Title II, Part A: <i>Teacher and Principal Training and Recruiting</i></b>				
Title II, Part A - June 30, 2009 Deferred Revenue	-	0.00%	-	-
<b>Title III, Part A: <i>English Language Acq</i></b>				
Title III, Part A - June 30, 2009 Deferred Revenue	-	0.00%	-	-
<b>Total Restricted Federal Resources</b>	-	0.00%	-	-
<b>Totals</b>	<b>\$ 11,679,826</b>	<b>100.00%</b>	<b>\$ 11,103,550</b>	<b>\$ 576,276</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 51 Eastside 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	\$ 14,921,795		\$ 12,800,642	\$ 2,121,153
General Fund Reserve for Encumbrances at June 30, 2009	45,073		45,073	-
Combined General Fund Contribution & State Resources	14,966,868	100.00%	12,845,715	2,121,153
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>				
Title I, Part A - June 30, 2009 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>				
Title II, Part A - June 30, 2009 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>				
Title III, Part A - June 30, 2009 Deferred Revenue	-		-	-
	-	0.00%	-	-
<b>Total Restricted Federal Resources</b>	-	0.00%	-	-
<b>Totals</b>	<b>\$ 14,966,868</b>	<b>100.00%</b>	<b>\$ 12,845,715</b>	<b>\$ 2,121,153</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 1,945,593		\$ 1,843,499	\$ 102,094
General Fund Reserve for Encumbrances at June 30, 2009	234		234	-
Combined General Fund Contribution & State Resources	1,945,827	100.00%	1,843,733	102,094
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>			-	-
Title I, Part A - June 30, 2009 Deferred Revenue	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>			-	-
Title II, Part A - June 30, 2009 Deferred Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>			-	-
Title III, Part A - June 30, 2009 Deferred Revenue	-	0.00%	-	-
<b>Total Restricted Federal Resources</b>	-	0.00%	-	-
<b>Totals</b>	<b>\$ 1,945,827</b>	<b>100.00%</b>	<b>\$ 1,843,733</b>	<b>\$ 102,094</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 55 International 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	\$ 3,951,382		\$ 3,810,070	\$ 141,312
General Fund Reserve for Encumbrances at June 30, 2009	3,260		3,260	-
Combined General Fund Contribution & State Resources	3,954,642	100.00%	3,813,330	141,312
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>				
Title I, Part A - June 30, 2009 Deferred Revenue	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>				
Title II, Part A - June 30, 2009 Deferred Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>				
Title III, Part A - June 30, 2009 Deferred Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
<b>Totals</b>	<b>\$ 3,954,642</b>	<b>100.00%</b>	<b>\$ 3,813,330</b>	<b>\$ 141,312</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: No. 75 Norman S. Weir

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	\$ 3,916,408		\$ 3,641,782	\$ 274,626
Combined General Fund Contribution & State Resources	3,916,408	98.51%	3,641,782	274,626
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	46,224		42,184	4,040
Title I, Part A - June 30, 2009 Deferred Revenue	4,458		4,458	-
	50,682	1.26%	46,642	4,040
<b>Title II, Part A: <i>Teacher and Principal Training and Recruiting</i></b>				
Title II, Part A - June 30, 2009 Deferred Revenue	2,157		2,157	-
	2,157	0.06%	2,157	-
<b>Title III, Part A: <i>English Language Acq</i></b>				
Title III, Part A - June 30, 2009 Deferred Revenue	6,225		5,808	417
	477		477	-
	6,702	0.17%	6,285	417
<b>Total Restricted Federal Resources</b>	59,541	1.49%	55,084	4,457
<b>Totals</b>	\$ 3,975,949	100.00%	\$ 3,696,865	\$ 279,083

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

School: 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	\$ 15,248,760		\$ 14,849,645	\$ 399,115
General Fund Reserve for Encumbrances at June 30, 2009	9,007		9,007	-
Combined General Fund Contribution & State Resources	15,257,767	100.00%	14,858,652	399,115
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>				
Title I, Part A - June 30, 2009 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>				
Title II, Part A - June 30, 2009 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>				
Title III, Part A - June 30, 2009 Deferred Revenue	-		-	-
	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
<b>Totals</b>	<b>\$ 15,257,767</b>	<b>100.00%</b>	<b>\$ 14,858,652</b>	<b>\$ 399,115</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED  
 BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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	\$ 6,631,576		\$ 6,488,418	\$ 143,158
General Fund Reserve for Encumbrances at June 30, 2009	491		491	-
Combined General Fund Contribution & State Resources	6,632,067	97.15%	6,488,909	143,158
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	160,639		156,926	3,713
Title I, Part A - June 30, 2009 Deferred Revenue	8,052		8,052	-
	168,691	2.47%	164,978	3,713
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		(140)	140
Title II, Part A - June 30, 2009 Deferred Revenue	3,480		3,480	-
	3,480	0.05%	3,340	140
Title III, Part A: <i>English Language Acq</i>	21,633		21,148	485
Title III, Part A - June 30, 2009 Deferred Revenue	894		894	-
	22,527	0.33%	22,042	485
<b>Total Restricted Federal Resources</b>	194,698	2.85%	190,360	4,338
<b>Totals</b>	\$ 6,826,765	100.00%	\$ 6,679,269	\$ 147,496



**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 6,709,857	\$ (134,514)	\$ 6,575,343	\$ 6,354,480	\$ 220,863
Grades 1-5 - Salaries of Teachers	42,011,638	(731,590)	41,280,048	40,149,085	1,130,963
Grades 6-8 - Salaries of Teachers	23,483,074	186,391	23,669,465	23,652,493	16,972
Grades 9-12 - Salaries of Teachers	25,795,480	(23,452,204)	2,343,276	2,031,719	311,557
<b>Regular Programs - Undistributed Instruction:</b>					
Other Salaries for Instruction	3,750,428	818,924	4,569,352	4,361,714	207,638
Purchased Professional-Educational Services	72,400	2,498	74,898	43,304	31,594
Purchased Technical Services	15,135	3,488	18,623	8,299	10,324
Other Purchased Services (400-500 series)	84,298	3,345	87,643	45,122	42,521
General Supplies	4,935,886	1,683,183	6,619,069	5,381,247	1,237,822
Textbooks	797,900	36,544	834,444	669,451	164,993
Other Objects	155,590	693	156,283	60,206	96,077
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>107,811,686</b>	<b>(21,583,242)</b>	<b>86,228,444</b>	<b>82,757,120</b>	<b>3,471,324</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	792,227	145,442	937,669	910,942	26,727
Other Salaries for Instruction	441,418	43,766	485,184	478,352	6,832
Purchased Professional-Educational Services	17,000		17,000	17,000	
Other Purchased Services (400-500 series)	500	1,963	2,463	2,282	181
General Supplies	72,900	259	73,159	56,296	16,863
Textbooks	11,850		11,850	8,518	3,332
Other Objects	675	-	675	-	675
<b>Total Cognitive - Mild</b>	<b>1,336,570</b>	<b>191,430</b>	<b>1,528,000</b>	<b>1,473,390</b>	<b>54,610</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	772,571	(159,546)	613,025	602,829	10,196
Other Salaries for Instruction	570,935	(84,816)	486,119	459,468	26,651
Other Purchased Services (400-500 series)	60		60	60	
General Supplies	8,800	(3,260)	5,540	5,248	292
Textbooks	100		100	100	
Other Objects	573	-	573	400	173
<b>Total Cognitive - Moderate</b>	<b>1,353,039</b>	<b>(247,622)</b>	<b>1,105,417</b>	<b>1,067,945</b>	<b>37,472</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	2,498,944	(152,362)	2,346,582	2,330,509	16,073
Other Salaries for Instruction	1,968,746	290,925	2,259,671	2,249,130	10,541
Other Purchased Services (400-500 series)	377		377	18	359
General Supplies	167,581	534	168,115	132,011	36,104
Textbooks	74,459	(2,424)	72,035	43,945	28,090
Other Objects	2,594	(140)	2,454	-	2,454
<b>Total Learning and/or Language Disabilities</b>	<b>4,712,701</b>	<b>136,533</b>	<b>4,849,234</b>	<b>4,755,613</b>	<b>93,621</b>
<b>Auditory Impairments:</b>					
Salaries of Teachers	166,132	30,000	196,132	195,859	273
Other Salaries for Instruction	132,810	(30,000)	102,810	89,724	13,086
General Supplies	3,250		3,250	2,435	815
Textbooks	458		458	358	100
Other Objects	625	(400)	225	197	28
<b>Total Auditory Impairments</b>	<b>303,275</b>	<b>(400)</b>	<b>302,875</b>	<b>288,573</b>	<b>14,302</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	\$ 1,045,384	\$ (1,650)	\$ 1,043,734	\$ 1,032,061	\$ 11,673
Other Salaries for Instruction	848,397	(21,350)	827,047	734,507	92,540
General Supplies	53,713		53,713	43,955	9,758
Textbooks	38,131		38,131	8,469	29,662
Other Objects	525	-	525	-	525
<b>Total Behavioral Disabilities</b>	<b>1,986,150</b>	<b>(23,000)</b>	<b>1,963,150</b>	<b>1,818,992</b>	<b>144,158</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	951,065	(41,000)	910,065	709,110	200,955
Other Salaries for Instruction	642,710	(72,013)	570,697	461,821	108,876
General Supplies	56,069		56,069	41,669	14,400
Textbooks	14,116		14,116	12,329	1,787
Other Objects	1,200	(500)	700	195	505
<b>Total Multiple Disabilities</b>	<b>1,665,160</b>	<b>(113,513)</b>	<b>1,551,647</b>	<b>1,225,124</b>	<b>326,523</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	16,129,709	(249,412)	15,880,297	15,568,270	312,027
Other Salaries for Instruction	1,324,534	(237,178)	1,087,356	492,350	595,006
Other Purchased Services (400-500 series)	894		894	43	851
General Supplies	149,974	3,636	153,610	127,036	26,574
Textbooks	25,211	(4,369)	20,842	6,138	14,704
Other Objects	272	-	272	-	272
<b>Total Resource Room/Resource Center</b>	<b>17,630,594</b>	<b>(487,323)</b>	<b>17,143,271</b>	<b>16,193,837</b>	<b>949,434</b>
<b>Autism:</b>					
Salaries of Teachers	690,132		690,132	474,001	216,131
Other Salaries for Instruction	711,851	(31,750)	680,101	541,266	138,835
Purchased Professional-Educational Services	7,000		7,000	7,000	
General Supplies	17,000		17,000	12,444	4,556
Textbooks	3,000	932	3,932	720	3,212
<b>Total Autism</b>	<b>1,428,983</b>	<b>(30,818)</b>	<b>1,398,165</b>	<b>1,035,431</b>	<b>362,734</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>30,416,472</b>	<b>(574,713)</b>	<b>29,841,759</b>	<b>27,858,905</b>	<b>1,982,854</b>
<b>Bilingual Education - Instruction:</b>					
Salaries of Teachers	14,748,459	(298,091)	14,450,368	14,431,644	18,724
Other Salaries for Instruction	128,392	380,224	508,616	494,040	14,576
Other Purchased Services (400-500 series)	2,640		2,640	86	2,554
General Supplies	464,864	(2,843)	462,021	388,373	73,648
Textbooks	135,807	(3,160)	132,647	100,371	32,276
Other Objects	3,452	1,040	4,492	1,184	3,308
<b>Total Bilingual Education - Instruction</b>	<b>15,483,614</b>	<b>77,170</b>	<b>15,560,784</b>	<b>15,415,698</b>	<b>145,086</b>
<b>School-Spon. Cocurricular Actvts. - Inst.:</b>					
Salaries	122,820	4,002	126,822	100,794	26,028
Purchased Services (300-500 series)	26,370	(1,400)	24,970	6,322	18,648
Supplies and Materials	42,027	1,250	43,277	33,466	9,811
Other Objects	19,355	2,120	21,475	11,980	9,495
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>210,572</b>	<b>5,972</b>	<b>216,544</b>	<b>152,562</b>	<b>63,982</b>
<b>School-Spon. Cocurricular Athletics - Inst.:</b>					
Salaries	1,186,974		1,186,974	1,077,408	109,566
Purchased Services (300-500 series)	150,000	2,500	152,500	137,331	15,169
Supplies and Materials	211,100	(2,589)	208,511	201,258	7,253
Other Objects	37,000	(14,670)	22,330	21,981	349
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>1,585,074</b>	<b>(14,759)</b>	<b>1,570,315</b>	<b>1,437,978</b>	<b>132,337</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	\$ 533,664	\$ (74,296)	\$ 459,368	\$ 209,356	\$ 250,012
Other Salaries for Instruction		32,256	32,256	8,106	24,150
Salaries of Teacher Tutors	10,200		10,200		10,200
Purchased Services (400-500 series)	2,500	6,700	9,200	3,778	5,422
Supplies and Materials	38,882	(200)	38,682	15,513	23,169
<b>Total Before/After School Programs - Instruction</b>	<b>585,246</b>	<b>(35,540)</b>	<b>549,706</b>	<b>236,753</b>	<b>312,953</b>
<b>Before/After School Programs - Support</b>					
Salaries	46,600		46,600	31,578	15,022
Supplies and Materials	3,700		3,700		3,700
Other Objects	1,000	-	1,000	-	1,000
<b>Total Before/After School Programs - Support</b>	<b>51,300</b>	<b>-</b>	<b>51,300</b>	<b>31,578</b>	<b>19,722</b>
<b>Total Before/After School Programs</b>	<b>636,546</b>	<b>(35,540)</b>	<b>601,006</b>	<b>268,331</b>	<b>332,675</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	49,320	(2,760)	46,560	38,547	8,013
Other Salaries for Instruction	43,200	4,800	48,000	33,684	14,316
Purchased Professional & Technical Services	500		500		500
General Supplies	24,600	(1,747)	22,853	2,459	20,394
<b>Total Summer School - Instruction</b>	<b>117,620</b>	<b>293</b>	<b>117,913</b>	<b>74,690</b>	<b>43,223</b>
<b>Summer School - Support</b>					
Salaries	3,645		3,645	1,148	2,497
Supplies and Materials	1,500	-	1,500	-	1,500
<b>Total Summer School - Support</b>	<b>5,145</b>	<b>-</b>	<b>5,145</b>	<b>1,148</b>	<b>3,997</b>
<b>Total Summer School</b>	<b>122,765</b>	<b>293</b>	<b>123,058</b>	<b>75,838</b>	<b>47,220</b>
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	1,229,912	(159,667)	1,070,245	1,069,286	959
Other Salaries for Instruction		98,799	98,799	98,799	
Purchased Professional & Technical Services	1,000	(450)	550		550
Other Purchased Services (400-500 series)	2,500	(250)	2,250	1,250	1,000
General Supplies	37,063	(3,134)	33,929	30,811	3,118
Textbooks	15,800	5,619	21,419	14,591	6,828
Other Objects	3,477	(3,094)	383	-	383
<b>Total Alternative Education Program - Instruction</b>	<b>1,289,752</b>	<b>(62,177)</b>	<b>1,227,575</b>	<b>1,214,737</b>	<b>12,838</b>
<b>Alternative Education Program - Support</b>					
Salaries	492,296	106,284	598,580	583,216	15,364
Purchased Professional and Technical Services	4,000	(2,000)	2,000		2,000
Purchased Services (400-500 series)	600	400	1,000	715	285
Supplies and Materials	17,970	(22)	17,948	12,677	5,271
Other Objects	1,000	-	1,000	447	553
<b>Total Alternative Education Program - Support</b>	<b>515,866</b>	<b>104,662</b>	<b>620,528</b>	<b>597,055</b>	<b>23,473</b>
<b>Total Alternative Education Program</b>	<b>1,805,618</b>	<b>42,485</b>	<b>1,848,103</b>	<b>1,811,792</b>	<b>36,311</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Other Supplemental/At-Risk Programs - Instruction</b>					
Salaries of Teachers	\$ 6,876,438	\$ (766,988)	\$ 6,109,450	\$ 6,106,313	\$ 3,137
Purchased Professional & Technical Services	78,845	(8,801)	70,044	68,289	1,755
Other Purchased Services (400-500 series)	4,700	(1,037)	3,663	531	3,132
General Supplies	319,688	(29,994)	289,694	265,748	23,946
Textbooks	39,236	16,850	56,086	50,334	5,752
Other Objects	6,605	(1,000)	5,605	2,860	2,745
<b>Total Supplemental/At-Risk Programs - Instruction</b>	<b>7,325,512</b>	<b>(790,970)</b>	<b>6,534,542</b>	<b>6,494,075</b>	<b>40,467</b>
<b>Other Supplemental/At-Risk Programs - Support</b>					
Salaries	2,124,691	(178,261)	1,946,430	1,907,272	39,158
Purchased Professional and Technical Services	14,500	(1,800)	12,700	2,700	10,000
Purchased Services (400-500 series)	3,350	7,340	10,690	7,873	2,817
Supplies and Materials	55,812	(3,304)	52,508	23,147	29,361
Other Objects	18,457	-	18,457	5,088	13,369
<b>Total Other Supplemental/At-Risk Programs - Support</b>	<b>2,216,810</b>	<b>(176,025)</b>	<b>2,040,785</b>	<b>1,946,080</b>	<b>94,705</b>
<b>Total Other Supplemental/At-Risk Programs</b>	<b>9,542,322</b>	<b>(966,995)</b>	<b>8,575,327</b>	<b>8,440,155</b>	<b>135,172</b>
<b>Total Instruction</b>	<b>167,614,669</b>	<b>(23,049,329)</b>	<b>144,565,340</b>	<b>138,218,379</b>	<b>6,346,961</b>
<b>Undistributed Expend. - Attend. &amp; Social Work:</b>					
Salaries	676,371	22,047	698,418	670,039	28,379
Salaries of Drop-Out Prevention Officer/Coordinators	198,636		198,636	192,044	6,592
Salaries of Family Support Teams	8,200	(8,200)			
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	330,029	32,269	362,298	318,995	43,303
Salaries of Community/School Coordinators	62,873	6,181	69,054	67,854	1,200
Other Purchased Services (400-500 series)	1,600	222	1,822	370	1,452
Supplies and Materials	8,980	142	9,122	5,912	3,210
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>1,286,689</b>	<b>52,661</b>	<b>1,339,350</b>	<b>1,255,214</b>	<b>84,136</b>
<b>Undistributed Expenditures - Health Services:</b>					
Salaries	3,656,930		3,656,930	3,600,925	56,005
Other Purchased Services (400-500 series)	400		400	400	-
Supplies and Materials	23,899	(500)	23,399	16,584	6,815
Other Objects	75	-	75	75	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>3,681,304</b>	<b>(500)</b>	<b>3,680,804</b>	<b>3,617,584</b>	<b>63,220</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	6,346,536	(36,084)	6,310,452	6,226,910	83,542
Salaries of Secretarial and Clerical Assistants	333,868	36,084	369,952	361,869	8,083
Purchased Professional - Educational Services	14,000		14,000	1,500	12,500
Other Purchased Prof. and Tech. Services	400		400		400
Other Purchased Services (400-500 series)	3,100		3,100		3,100
Supplies and Materials	59,560	3,860	63,420	44,361	19,059
Other Objects	550	-	550	-	550
<b>Total Undist. Expend. - Guidance Services</b>	<b>6,758,014</b>	<b>3,860</b>	<b>6,761,874</b>	<b>6,634,640</b>	<b>127,234</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Salaries	33,460		33,460		33,460
Purchased Prof- Educational Services	4,900	(1,900)	3,000		3,000
Other Purch Prof. and Tech. Services	1,500	(1,500)			-
Other Purch Services (400-500)	6,900		6,900	700	6,200
Supplies and Materials	101,909	(2,792)	99,117	82,368	16,749
Other Objects	1,153	-	1,153	49	1,104
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>149,822</b>	<b>(6,192)</b>	<b>143,630</b>	<b>83,117</b>	<b>60,513</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 3,279,042	\$ 13,882	\$ 3,292,924	\$ 3,286,937	\$ 5,987
Salaries of Technology Coordinators	2,447,259	122,229	2,569,488	2,488,000	81,488
Purchased Professional and Technical Services	15,760	(2,182)	13,578	6,491	7,087
Other Purchased Services (400-500 series)	28,925	(4,119)	24,806	9,287	15,519
Supplies and Materials	511,900	(32,790)	479,110	398,554	80,556
Other Objects	2,350	-	2,350	690	1,660
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>6,285,236</b>	<b>97,020</b>	<b>6,382,256</b>	<b>6,189,959</b>	<b>192,297</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Salaries		3,332	3,332	2,618	714
Purchased Professional - Educational Service	34,600	2,568	37,168	13,146	24,022
Other Purchased Services (400-500 series)	39,400	(7,100)	32,300	1,875	30,425
Supplies and Materials	17,884		17,884	5,719	12,165
Other Objects	500	-	500	-	500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>92,384</b>	<b>(1,200)</b>	<b>91,184</b>	<b>23,358</b>	<b>67,826</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	10,890,602	(544,264)	10,346,338	9,882,531	463,807
Salaries of Secretarial and Clerical Assistants	3,164,959	324,813	3,489,772	3,334,510	155,262
Other Salaries	1,360		1,360		1,360
Purchased Professional and Technical Services	2,150		2,150	1,248	902
Other Purchased Services (400-500 series)	46,600	6,048	52,648	17,470	35,178
Supplies and Materials	370,407	(4,482)	365,925	284,826	81,099
Other Objects	96,239	(19,776)	76,463	37,882	38,581
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>14,572,317</b>	<b>(237,661)</b>	<b>14,334,656</b>	<b>13,558,467</b>	<b>776,189</b>
<b>Undist. Expend. - Custodial Services</b>					
Salaries		2,726	2,726	2,726	
General Supplies	-	13,174	13,174	12,627	547
<b>Total Undist. Expend. - Custodial Services</b>	<b>-</b>	<b>15,900</b>	<b>15,900</b>	<b>15,353</b>	<b>547</b>
<b>Undist. Expend. - Security</b>					
Salaries	1,386,262	850	1,387,112	1,348,367	38,745
Cleaning, Repair, and Maintenance Services	1,500		1,500		1,500
General Supplies	87,634	11,871	99,505	81,440	18,065
<b>Total Undist. Expend. - Security</b>	<b>1,475,396</b>	<b>12,721</b>	<b>1,488,117</b>	<b>1,429,807</b>	<b>58,310</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>1,475,396</b>	<b>28,621</b>	<b>1,504,017</b>	<b>1,445,160</b>	<b>58,857</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	468,687	35,402	504,089	360,790	143,299
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>468,687</b>	<b>35,402</b>	<b>504,089</b>	<b>360,790</b>	<b>143,299</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	2,572,766		2,572,766	1,815,862	756,904
T.P.A.F. Contributions - ERIP	717,159		717,159	373,186	343,973
Health Benefits	36,752,179	(4,725,381)	32,026,798	32,021,465	5,333
Other Employee Benefits	-	269	269	-	269
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>40,042,104</b>	<b>(4,725,112)</b>	<b>35,316,992</b>	<b>34,210,513</b>	<b>1,106,479</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>40,042,104</b>	<b>(4,725,112)</b>	<b>35,316,992</b>	<b>34,210,513</b>	<b>1,106,479</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>74,811,953</b>	<b>(4,753,101)</b>	<b>70,058,852</b>	<b>67,378,802</b>	<b>2,680,050</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>242,426,622</b>	<b>(27,802,430)</b>	<b>214,624,192</b>	<b>205,597,181</b>	<b>9,027,011</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Transfers</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>					
Grades 1-5	\$ 11,875		\$ 11,875	\$ 11,629	
Grades 6-8	94,499	\$ (15,510)	78,989	77,155	1,834
Grades 9-12	41,740	49,947	91,687	77,134	14,553
<b>Special Education - Instruction:</b>					
At-Risk Programs	3,800	(1,700)	2,100	2,095	5
School-Sponsored Co-Curricular and Extra-Curricular Activity		7,724	7,724	7,522	202
Undistributed Expenditures - School Admin.		10,000	10,000		10,000
Undistributed Expenditures - Security	6,000	46,437	52,437	45,671	6,766
Undistributed Expenditures - Other Support Serv.	-	9,866	9,866	9,604	262
<b>Total Equipment</b>	<u>157,914</u>	<u>106,764</u>	<u>264,678</u>	<u>230,810</u>	<u>33,622</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>157,914</u>	<u>106,764</u>	<u>264,678</u>	<u>230,810</u>	<u>33,622</u>
<b>District-wide School Based Expenditures</b>	<u>242,584,536</u>	<u>(27,695,666)</u>	<u>214,888,870</u>	<u>205,827,991</u>	<u>9,060,633</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	242,584,536	(27,695,666)	214,888,870	205,827,991	9,060,633
<b>Total Other Financing Sources:</b>	<u>242,584,536</u>	<u>(27,695,666)</u>	<u>214,888,870</u>	<u>205,827,991</u>	<u>9,060,879</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1, 2009</b>	-	-	-	-	-
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 1</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 161,272		\$ 161,272	\$ 147,929	\$ 13,343
Grades 1-5 - Salaries of Teachers	797,533	\$ 23,879	821,412	757,173	64,239
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	94,112		94,112	90,850	3,262
Other Purchased Services (400-500 series)	3,500	(3,295)	205	205	
General Supplies	59,896	3,383	63,279	60,955	2,324
Textbooks	500	(115)	385	384	1
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,116,813</b>	<b>23,852</b>	<b>1,140,665</b>	<b>1,057,496</b>	<b>83,169</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	258,548	16,900	275,448	275,375	73
Other Salaries for Instruction	31,053		31,053	18,763	12,290
General Supplies	7,100	600	7,700	7,206	494
Textbooks	241	-	241	223	18
<b>Total Resource Room/Resource Center</b>	<b>296,942</b>	<b>17,500</b>	<b>314,442</b>	<b>301,567</b>	<b>12,875</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>296,942</b>	<b>17,500</b>	<b>314,442</b>	<b>301,567</b>	<b>12,875</b>
<b>Summer School - Instruction</b>					
General Supplies	600	(600)	-	-	-
<b>Total Summer School - Instruction</b>	<b>600</b>	<b>(600)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Summer School</b>	<b>600</b>	<b>(600)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,414,355</b>	<b>40,752</b>	<b>1,455,107</b>	<b>1,359,063</b>	<b>96,044</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	405	8,605	8,605	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	46	8,246	8,245	1
Supplies and Materials	100	-	100	99	1
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,500</b>	<b>451</b>	<b>16,951</b>	<b>16,949</b>	<b>2</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	94,242	(3,120)	91,122	91,122	
Supplies and Materials	100	-	100	98	2
<b>Total Undistributed Expenditures - Health Services</b>	<b>94,342</b>	<b>(3,120)</b>	<b>91,222</b>	<b>91,220</b>	<b>2</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	55,150		55,150	52,657	2,493
Supplies and Materials	200	-	200	194	6
<b>Total Undist. Expend. - Guidance Services</b>	<b>55,350</b>	<b>-</b>	<b>55,350</b>	<b>52,851</b>	<b>2,499</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	900	-	900	896	4
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>900</b>	<b>-</b>	<b>900</b>	<b>896</b>	<b>4</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	57,850	(20,350)	37,500	37,420	80
Salaries of Technology Coordinators	55,958	43,900	99,858	99,858	
Supplies and Materials	3,200	-	3,200	3,199	1
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>117,008</b>	<b>23,550</b>	<b>140,558</b>	<b>140,477</b>	<b>81</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Supplies and Materials	500	-	500	454	46
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>454</b>	<b>46</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 1</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 96,412		\$ 96,412	\$ 88,900	\$ 7,512
Salaries of Secretarial and Clerical Assistants	29,293		29,293	28,718	575
Other Purchased Services (400-500 series)	475	\$ (315)	160		160
Supplies and Materials	500	(288)	212	212	
Other Objects	300	-	300	277	23
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>126,980</b>	<b>(603)</b>	<b>126,377</b>	<b>118,107</b>	<b>8,270</b>
<b>Undist. Expend. - Security</b>					
General Supplies	850	-	850	838	12
<b>Total Undist. Expend. - Security</b>	<b>850</b>	<b>-</b>	<b>850</b>	<b>838</b>	<b>12</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>850</b>	<b>-</b>	<b>850</b>	<b>838</b>	<b>12</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,600	630	4,230	3,834	396
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>3,600</b>	<b>630</b>	<b>4,230</b>	<b>3,834</b>	<b>396</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	24,943		24,943	18,204	6,739
T.P.A.F. Contributions - ERIP	6,209		6,209	5,872	337
Health Benefits	338,801	-	338,801	337,398	1,403
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>369,953</b>	<b>-</b>	<b>369,953</b>	<b>361,474</b>	<b>8,479</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>369,953</b>	<b>-</b>	<b>369,953</b>	<b>361,474</b>	<b>8,479</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>785,983</b>	<b>20,908</b>	<b>806,891</b>	<b>787,100</b>	<b>19,791</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>2,200,338</b>	<b>61,660</b>	<b>2,261,998</b>	<b>2,146,163</b>	<b>115,835</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>2,200,338</b>	<b>61,660</b>	<b>2,261,998</b>	<b>2,146,163</b>	<b>115,835</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,200,338	61,660	2,261,998	2,146,163	115,835
<b>Total Other Financing Sources:</b>	<b>2,200,338</b>	<b>61,660</b>	<b>2,261,998</b>	<b>2,146,163</b>	<b>115,835</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

School: No. 2	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 196,137	\$ 12,869	\$ 209,006	\$ 173,025	\$ 35,981
Grades 1-5 - Salaries of Teachers	966,196	(80,000)	886,196	846,637	39,559
Grades 6-8 - Salaries of Teachers	500,523	(17,000)	483,523	483,220	303
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	116,344		116,344	114,125	2,219
Purchased Professional-Educational Services	1,000		1,000		1,000
Other Purchased Services (400-500 series)	400		400		400
General Supplies	143,100	323	143,423	91,040	52,383
Textbooks	5,000		5,000	3,581	1,419
Other Objects	2,000	-	2,000	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,930,700</b>	<b>(83,808)</b>	<b>1,846,892</b>	<b>1,711,628</b>	<b>135,264</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	183,718	107,913	291,631	291,630	1
Other Salaries for Instruction	219,781	(75,800)	143,981	143,645	336
General Supplies	5,500		5,500	3,516	1,984
Textbooks	1,500	-	1,500	-	1,500
<b>Total Learning and/or Language Disabilities</b>	<b>410,499</b>	<b>32,113</b>	<b>442,612</b>	<b>438,791</b>	<b>3,821</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	82,997	(2,500)	80,497	80,074	423
<b>Total Behavioral Disabilities</b>	<b>82,997</b>	<b>(2,500)</b>	<b>80,497</b>	<b>80,074</b>	<b>423</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	468,555	(60,000)	408,555	390,707	17,848
General Supplies	2,500		2,500	1,331	1,169
Textbooks	1,000	-	1,000	-	1,000
<b>Total Resource Room/Resource Center</b>	<b>472,055</b>	<b>(60,000)</b>	<b>412,055</b>	<b>392,038</b>	<b>20,017</b>
<b>Autism:</b>					
Salaries of Teachers	473,422		473,422	359,996	113,426
Other Salaries for Instruction	537,680	(98,435)	439,245	370,572	68,673
General Supplies	12,000		12,000	8,522	3,478
Textbooks	2,000	932	2,932	-	2,932
<b>Total Autism</b>	<b>1,025,102</b>	<b>(97,503)</b>	<b>927,599</b>	<b>739,090</b>	<b>188,509</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,990,653</b>	<b>(127,890)</b>	<b>1,862,763</b>	<b>1,649,993</b>	<b>212,770</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	532,752	(34,000)	498,752	497,624	1,128
Other Salaries for Instruction		36,759	36,759	24,548	12,211
General Supplies	13,500		13,500	10,793	2,707
Textbooks	3,500	2,440	5,940	326	5,614
<b>Total Bilingual Education - Instruction</b>	<b>549,752</b>	<b>5,199</b>	<b>554,951</b>	<b>533,291</b>	<b>21,660</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Purchased Services (300-500 series)	250	-	250	-	250
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>250</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Supplies and Materials	1,100	-	1,100	997	103
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>	<b>997</b>	<b>103</b>
<b>Total Instruction and At-Risk Programs</b>	<b>4,472,455</b>	<b>(206,499)</b>	<b>4,265,956</b>	<b>3,895,909</b>	<b>370,047</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	471	8,671	8,671	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200	6,133	2,067
Supplies and Materials	550	-	550	-	550
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,950</b>	<b>471</b>	<b>17,421</b>	<b>14,804</b>	<b>2,617</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

School: No. 2	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undistributed Expenditures - Health Services</b>					
Salaries	\$ 94,942	\$ (3,120)	\$ 91,822	\$ 90,674	\$ 1,148
Supplies and Materials	400	-	400		400
<b>Total Undistributed Expenditures - Health Services</b>	<b>95,342</b>	<b>(3,120)</b>	<b>92,222</b>	<b>90,674</b>	<b>1,548</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	72,821	24,637	97,458	97,458	
Supplies and Materials	1,500	-	1,500	824	676
<b>Total Undist. Expend. - Guidance Services</b>	<b>74,321</b>	<b>24,637</b>	<b>98,958</b>	<b>98,282</b>	<b>676</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	3,500	-	3,500	2,049	1,451
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>2,049</b>	<b>1,451</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	72,657	23,635	96,292	96,292	
Salaries of Technology Coordinators	58,390	(2,678)	55,712	55,712	
Purchased Professional and Technical Services	6,500	(2,182)	4,318		4,318
Other Purchased Services (400-500 series)	9,400		9,400	5,000	4,400
Supplies and Materials	26,400	570	26,970	10,417	16,553
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>173,347</b>	<b>19,345</b>	<b>192,692</b>	<b>167,421</b>	<b>25,271</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv	4,000	-	4,000	-	4,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	221,978	(16,000)	205,978	205,535	443
Salaries of Secretarial and Clerical Assistants	67,651	15,467	83,118	83,118	
Other Purchased Services (400-500 series)	600		600		600
Supplies and Materials	13,400		13,400	9,304	4,096
Other Objects	1,800	-	1,800	503	1,297
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>305,429</b>	<b>(533)</b>	<b>304,896</b>	<b>298,460</b>	<b>6,436</b>
<b>Undist. Expend. - Security</b>					
Salaries	37,669	1,931	39,600	39,600	
General Supplies	1,000	-	1,000		1,000
<b>Total Undist. Expend. - Security</b>	<b>38,669</b>	<b>1,931</b>	<b>40,600</b>	<b>39,600</b>	<b>1,000</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>38,669</b>	<b>1,931</b>	<b>40,600</b>	<b>39,600</b>	<b>1,000</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,000	-	6,000	4,624	1,376
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>4,624</b>	<b>1,376</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	105,649		105,649	73,945	31,704
T.P.A.F. Contributions - ERIP	22,825		22,825	12,359	10,466
Health Benefits	1,057,612	(92,487)	965,125	965,124	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,186,086</b>	<b>(92,487)</b>	<b>1,093,599</b>	<b>1,051,428</b>	<b>42,171</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,186,086</b>	<b>(92,487)</b>	<b>1,093,599</b>	<b>1,051,428</b>	<b>42,171</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,903,644</b>	<b>(49,756)</b>	<b>1,853,888</b>	<b>1,767,342</b>	<b>86,546</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>6,376,099</b>	<b>(256,255)</b>	<b>6,119,844</b>	<b>5,663,251</b>	<b>456,593</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>6,376,099</b>	<b>(256,255)</b>	<b>6,119,844</b>	<b>5,663,251</b>	<b>456,593</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	6,376,099	(256,255)	6,119,844	5,663,251	456,593
<b>Total Other Financing Sources:</b>	<b>6,376,099</b>	<b>(256,255)</b>	<b>6,119,844</b>	<b>5,663,251</b>	<b>456,593</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010

School: No. 3	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5 - Salaries of Teachers	\$ 830,704	\$ (48,000)	\$ 782,704	\$ 781,856	\$ 848
Grades 6-8 - Salaries of Teachers	555,909	26,418	582,327	579,058	3,269
<b>Regular Programs - Undistributed Instruction</b>					
General Supplies	81,824	556	82,380	81,627	753
Textbooks	4,000	31	4,031	4,023	8
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,472,437</b>	<b>(20,995)</b>	<b>1,451,442</b>	<b>1,446,564</b>	<b>4,878</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	413,513	(2,384)	411,129	400,319	10,810
General Supplies	18,326		18,326	16,345	1,981
Textbooks	245	-	245	239	6
<b>Total Resource Room/Resource Center</b>	<b>432,084</b>	<b>(2,384)</b>	<b>429,700</b>	<b>416,903</b>	<b>12,797</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>432,084</b>	<b>(2,384)</b>	<b>429,700</b>	<b>416,903</b>	<b>12,797</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	703,404	(23,000)	680,404	678,004	2,400
Other Salaries for Instruction	33,012	52,213	85,225	85,122	103
General Supplies	54,243		54,243	51,012	3,231
Textbooks	1,470	-	1,470	1,467	3
<b>Total Bilingual Education - Instruction</b>	<b>792,129</b>	<b>29,213</b>	<b>821,342</b>	<b>815,605</b>	<b>5,737</b>
<b>Before/After School Programs - Instruction</b>					
Supplies and Materials	150	-	150	149	1
<b>Total Before/After School Programs - Instruction</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>149</b>	<b>1</b>
<b>Total Before/After School Programs</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>149</b>	<b>1</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,696,800</b>	<b>5,834</b>	<b>2,702,634</b>	<b>2,679,221</b>	<b>23,413</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200		8,200	7,469	731
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	7,135	1,065
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>-</b>	<b>16,400</b>	<b>14,604</b>	<b>1,796</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	94,242	(3,120)	91,122	91,122	
Supplies and Materials	500	-	500	416	84
<b>Total Undistributed Expenditures - Health Services</b>	<b>94,742</b>	<b>(3,120)</b>	<b>91,622</b>	<b>91,538</b>	<b>84</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	83,409	14,318	97,727	97,727	
Supplies and Materials	500	-	500	355	145
<b>Total Undist. Expend. - Guidance Services</b>	<b>83,909</b>	<b>14,318</b>	<b>98,227</b>	<b>98,082</b>	<b>145</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	2,400	1,372	3,772	3,394	378
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>2,400</b>	<b>1,372</b>	<b>3,772</b>	<b>3,394</b>	<b>378</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	102,126	(3,599)	98,527	98,527	
Salaries of Technology Coordinators	55,418	2,016	57,434	57,433	1
Supplies and Materials	17,000	-	17,000	15,452	1,548
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>174,544</b>	<b>(1,583)</b>	<b>172,961</b>	<b>171,412</b>	<b>1,549</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Supplies and Materials	1,034	-	1,034	1,033	1
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>1,034</b>	<b>-</b>	<b>1,034</b>	<b>1,033</b>	<b>1</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 3</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 238,021	\$ 13,053	\$ 251,074	\$ 251,074	
Salaries of Secretarial and Clerical Assistants	33,448	7,762	41,210	41,209	\$ 1
Other Purchased Services (400-500 series)	750	(556)	194	-	194
Supplies and Materials	3,661		3,661	3,660	1
Other Objects	389	-	389	189	200
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>276,269</u>	<u>20,259</u>	<u>296,528</u>	<u>296,132</u>	<u>396</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,600	-	6,600	6,364	236
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>6,600</u>	<u>-</u>	<u>6,600</u>	<u>6,364</u>	<u>236</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	35,499		35,499	21,164	14,335
T.P.A.F. Contributions - ERIP	20,931		20,931	9,641	11,290
Health Benefits	617,056	24,196	641,252	641,252	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>673,486</u>	<u>24,196</u>	<u>697,682</u>	<u>672,057</u>	<u>25,625</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>673,486</u>	<u>24,196</u>	<u>697,682</u>	<u>672,057</u>	<u>25,625</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,329,384</u>	<u>55,442</u>	<u>1,384,826</u>	<u>1,354,616</u>	<u>30,210</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>4,026,184</u>	<u>61,276</u>	<u>4,087,460</u>	<u>4,033,837</u>	<u>53,623</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,026,184</u>	<u>61,276</u>	<u>4,087,460</u>	<u>4,033,837</u>	<u>53,623</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,026,184	61,276	4,087,460	4,033,837	53,623
<b>Total Other Financing Sources:</b>	<u>4,026,184</u>	<u>61,276</u>	<u>4,087,460</u>	<u>4,033,837</u>	<u>53,623</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, 2009</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 4</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5 - Salaries of Teachers	\$ 707,342	\$ (120,000)	\$ 587,342	\$ 558,948	\$ 28,394
Grades 6-8 - Salaries of Teachers	1,447,210	96,565	1,543,775	1,543,222	553
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Professional-Educational Services	37,000		37,000	33,300	3,700
General Supplies	58,351		58,351	56,489	1,862
Textbooks	12,000	-	12,000	11,923	77
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,261,903</u>	<u>(23,435)</u>	<u>2,238,468</u>	<u>2,203,882</u>	<u>34,586</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	54,610		54,610	47,315	7,295
Other Salaries for Instruction	44,940		44,940	43,021	1,919
General Supplies	2,000		2,000	2,000	
Textbooks	2,000	-	2,000	2,000	-
<b>Total Cognitive - Mild</b>	<u>103,550</u>	<u>-</u>	<u>103,550</u>	<u>94,336</u>	<u>9,214</u>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	408,374	(161,800)	246,574	246,546	28
Other Salaries for Instruction	169,342	(57,204)	112,138	112,138	
General Supplies	10,000		10,000	9,989	11
Textbooks	5,000	-	5,000	3,876	1,124
<b>Total Learning and/or Language Disabilities</b>	<u>592,716</u>	<u>(219,004)</u>	<u>373,712</u>	<u>372,549</u>	<u>1,163</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers		52,243	52,243	52,243	
General Supplies	1,400		1,400	1,399	1
Textbooks	400	-	400	53	347
<b>Total Multiple Disabilities</b>	<u>1,800</u>	<u>52,243</u>	<u>54,043</u>	<u>53,695</u>	<u>348</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	364,626	(110,000)	254,626	251,630	2,996
General Supplies	3,500	-	3,500	3,452	48
<b>Total Resource Room/Resource Center</b>	<u>368,126</u>	<u>(110,000)</u>	<u>258,126</u>	<u>255,082</u>	<u>3,044</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>1,066,192</u>	<u>(276,761)</u>	<u>789,431</u>	<u>775,662</u>	<u>13,769</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	161,113	(110,300)	50,813	50,732	81
General Supplies	750		750	749	1
Textbooks	3,000	-	3,000	2,810	190
<b>Total Bilingual Education - Instruction</b>	<u>164,863</u>	<u>(110,300)</u>	<u>54,563</u>	<u>54,291</u>	<u>272</u>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Purchased Services (300-500 series)	200	(150)	50		50
Supplies and Materials	1,300	-	1,300	1,300	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>1,500</u>	<u>(150)</u>	<u>1,350</u>	<u>1,300</u>	<u>50</u>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Supplies and Materials	1,500	-	1,500	1,498	2
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,498</u>	<u>2</u>
<b>Total Instruction and At-Risk Programs</b>	<u>3,495,958</u>	<u>(410,646)</u>	<u>3,085,312</u>	<u>3,036,633</u>	<u>48,679</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	762	8,962	8,961	1
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	6,557	1,643
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,400</u>	<u>762</u>	<u>17,162</u>	<u>15,518</u>	<u>1,644</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	97,398	(4,176)	93,222	93,222	
Supplies and Materials	150	-	150	149	1
<b>Total Undistributed Expenditures - Health Services</b>	<u>97,548</u>	<u>(4,176)</u>	<u>93,372</u>	<u>93,371</u>	<u>1</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	54,610		54,610	52,341	2,269
Supplies and Materials	1,500	-	1,500	1,490	10
<b>Total Undist. Expend. - Guidance Services</b>	<u>56,110</u>	<u>-</u>	<u>56,110</u>	<u>53,831</u>	<u>2,279</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 4</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Services (400-500)	\$ 1,000		\$ 1,000		\$ 1,000
Supplies and Materials	500	-	500	-	500
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	103,746	\$ (3,654)	100,092	\$ 100,092	
Salaries of Technology Coordinators	56,160	(1,468)	54,692	54,692	
Supplies and Materials	9,000	-	9,000	8,648	352
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>168,906</b>	<b>(5,122)</b>	<b>163,784</b>	<b>163,432</b>	<b>352</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	1,000		1,000		1,000
Supplies and Materials	2,000	-	2,000	-	2,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	228,400	163,436	391,836	212,801	179,035
Salaries of Secretarial and Clerical Assistants	28,645	16,550	45,195	45,194	1
Other Purchased Services (400-500 series)	400	150	550	150	400
Supplies and Materials	2,000		2,000	1,789	211
Other Objects	1,500	-	1,500	488	1,012
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>260,945</b>	<b>180,136</b>	<b>441,081</b>	<b>260,422</b>	<b>180,659</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,000	-	4,000	3,022	978
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>3,022</b>	<b>978</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	42,089		42,089	24,735	17,354
T.P.A.F. Contributions - ERIP	19,672		19,672	7,602	12,070
Health Benefits	715,799	(14,684)	701,115	701,115	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>777,560</b>	<b>(14,684)</b>	<b>762,876</b>	<b>733,452</b>	<b>29,424</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>777,560</b>	<b>(14,684)</b>	<b>762,876</b>	<b>733,452</b>	<b>29,424</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,385,969</b>	<b>156,916</b>	<b>1,542,885</b>	<b>1,323,048</b>	<b>219,837</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>4,881,927</b>	<b>(253,730)</b>	<b>4,628,197</b>	<b>4,359,681</b>	<b>268,516</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 1-5	3,000		3,000	2,927	73
Grades 6-8	10,000	(3,000)	7,000	6,976	24
<b>Total Equipment</b>	<b>13,000</b>	<b>(3,000)</b>	<b>10,000</b>	<b>9,903</b>	<b>97</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>13,000</b>	<b>(3,000)</b>	<b>10,000</b>	<b>9,903</b>	<b>97</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>4,894,927</b>	<b>(256,730)</b>	<b>4,638,197</b>	<b>4,369,584</b>	<b>268,613</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,894,927	(256,730)	4,638,197	4,369,584	268,613
<b>Total Other Financing Sources:</b>	<b>4,894,927</b>	<b>(256,730)</b>	<b>4,638,197</b>	<b>4,369,584</b>	<b>268,613</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 5</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 2,278,785	\$ 150,119	\$ 2,428,904	\$ 2,427,406	\$ 1,498
Grades 6-8 - Salaries of Teachers	2,021,168	(433,500)	1,587,668	1,587,392	276
<b>Regular Programs - Undistributed Instruction</b>					
General Supplies	190,926	(13,050)	177,876	174,488	3,388
Textbooks	53,350		53,350	49,546	3,804
Other Objects	7,854	-	7,854	4,988	2,866
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>4,552,083</b>	<b>(296,431)</b>	<b>4,255,652</b>	<b>4,243,820</b>	<b>11,832</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	51,377	(51,196)	181		181
Other Salaries for Instruction		44,687	44,687	44,687	
General Supplies	24,850		24,850	24,126	724
Textbooks	16,400	(2,500)	13,900	13,385	515
<b>Total Learning and/or Language Disabilities</b>	<b>92,627</b>	<b>(9,009)</b>	<b>83,618</b>	<b>82,198</b>	<b>1,420</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	653,486		653,486	629,874	23,612
Other Salaries for Instruction	81,421	(50,000)	31,421	30,711	710
General Supplies	6,000	-	6,000	5,719	281
<b>Total Resource Room/Resource Center</b>	<b>740,907</b>	<b>(50,000)</b>	<b>690,907</b>	<b>666,304</b>	<b>24,603</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>833,534</b>	<b>(59,009)</b>	<b>774,525</b>	<b>748,502</b>	<b>26,023</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	850,650	79,963	930,613	930,603	10
Other Salaries for Instruction	-	38,500	38,500	38,403	97
General Supplies	60,850		60,850	58,557	2,293
Textbooks	35,000	-	35,000	31,972	3,028
<b>Total Bilingual Education - Instruction</b>	<b>946,500</b>	<b>118,463</b>	<b>1,064,963</b>	<b>1,059,535</b>	<b>5,428</b>
<b>Total Instruction and At-Risk Programs</b>	<b>6,332,117</b>	<b>(236,977)</b>	<b>6,095,140</b>	<b>6,051,857</b>	<b>43,283</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(1,131)	7,069	4,531	2,538
Salaries of Family Support Teams	8,200	(8,200)			
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	-	8,200	8,200	7,340	860
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>(1,131)</b>	<b>15,269</b>	<b>11,871</b>	<b>3,398</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	98,454	(3,262)	95,192	95,192	
Supplies and Materials	200	-	200	79	121
<b>Total Undistributed Expenditures - Health Services</b>	<b>98,654</b>	<b>(3,262)</b>	<b>95,392</b>	<b>95,271</b>	<b>121</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	343,641	(38,000)	305,641	304,974	667
Other Purchased Services (400-500 series)	150		150		150
Supplies and Materials	300	-	300	241	59
<b>Total Undist. Expend. - Guidance Services</b>	<b>344,091</b>	<b>(38,000)</b>	<b>306,091</b>	<b>305,215</b>	<b>876</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	5,000	-	5,000	2,911	2,089
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>2,911</b>	<b>2,089</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	61,651	4,993	66,644	66,644	
Salaries of Technology Coordinators	59,630	(2,197)	57,433	57,433	
Other Purchased Services (400-500 series)	450		450	398	52
Supplies and Materials	10,000	-	10,000	7,931	2,069
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>131,731</b>	<b>2,796</b>	<b>134,527</b>	<b>132,406</b>	<b>2,121</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 5</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Supplies and Materials	\$ 6,000	-	\$ 6,000	-	\$ 6,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	351,723	\$ 65,860	417,583	\$ 368,545	49,038
Salaries of Secretarial and Clerical Assistants	66,247	2,060	68,307	67,679	628
Other Purchased Services (400-500 series)		2,000	2,000		2,000
Supplies and Materials	5,000		5,000	4,938	62
Other Objects	10,000	(2,000)	8,000	-	8,000
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>432,970</u>	<u>67,920</u>	<u>500,890</u>	<u>441,162</u>	<u>59,728</u>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	-	2,500	2,500	1,954	546
<b>Total Undist. Expend. - Custodial Services</b>	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>1,954</u>	<u>546</u>
<b>Undist. Expend. - Security</b>					
Salaries	38,530	5,565	44,095	44,095	-
<b>Total Undist. Expend. - Security</b>	<u>38,530</u>	<u>5,565</u>	<u>44,095</u>	<u>44,095</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>38,530</u>	<u>8,065</u>	<u>46,595</u>	<u>46,049</u>	<u>546</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	8,000	-	8,000	6,105	1,895
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>6,105</u>	<u>1,895</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	57,508		57,508	40,756	16,752
T.P.A.F. Contributions - ERIP	49,673		49,673	20,651	29,022
Health Benefits	1,296,130	(25,635)	1,270,495	1,270,495	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,403,311</u>	<u>(25,635)</u>	<u>1,377,676</u>	<u>1,331,902</u>	<u>45,774</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,403,311</u>	<u>(25,635)</u>	<u>1,377,676</u>	<u>1,331,902</u>	<u>45,774</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>2,484,687</u>	<u>10,753</u>	<u>2,495,440</u>	<u>2,372,892</u>	<u>122,548</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>8,816,804</u>	<u>(226,224)</u>	<u>8,590,580</u>	<u>8,424,749</u>	<u>165,831</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>8,816,804</u>	<u>(226,224)</u>	<u>8,590,580</u>	<u>8,424,749</u>	<u>165,831</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	8,816,804	(226,224)	8,590,580	8,424,749	165,831
<b>Total Other Financing Sources:</b>	<u>8,816,804</u>	<u>(226,224)</u>	<u>8,590,580</u>	<u>8,424,749</u>	<u>165,831</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, 2009</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

School: No. 6	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 170,039	\$ (12,742)	\$ 157,297	\$ 146,633	\$ 10,664
Grades 1-5 - Salaries of Teachers	1,496,145	(112,730)	1,383,415	1,383,415	
Grades 6-8 - Salaries of Teachers	980,636	441,192	1,421,828	1,421,824	4
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	130,826	4,434	135,260	135,260	
Purchased Professional-Educational Services	5,000	5,000	10,000	4,690	5,310
Other Purchased Services (400-500 series)		3,002	3,002	3,002	
General Supplies	51,938	23,008	74,946	74,575	371
Textbooks	19,306	14,319	33,625	31,298	2,327
Other Objects	1,500	850	2,350	1,603	747
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,855,390</b>	<b>366,333</b>	<b>3,221,723</b>	<b>3,202,300</b>	<b>19,423</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	57,850		57,850	55,712	2,138
Other Salaries for Instruction	46,999		46,999	45,318	1,681
General Supplies	2,733		2,733	2,733	
Textbooks	2,459	-	2,459	2,459	-
<b>Total Learning and/or Language Disabilities</b>	<b>110,041</b>	<b>-</b>	<b>110,041</b>	<b>106,222</b>	<b>3,819</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	107,168	(53,000)	52,168	49,692	2,476
Other Salaries for Instruction	105,727	(1,286)	104,441	77,546	26,895
General Supplies	500		500	401	99
Textbooks	4,443	-	4,443	4,440	3
<b>Total Behavioral Disabilities</b>	<b>217,838</b>	<b>(56,286)</b>	<b>161,552</b>	<b>132,079</b>	<b>29,473</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	331,698	16,800	348,498	348,429	69
<b>Total Resource Room/Resource Center</b>	<b>331,698</b>	<b>16,800</b>	<b>348,498</b>	<b>348,429</b>	<b>69</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>659,577</b>	<b>(39,486)</b>	<b>620,091</b>	<b>586,730</b>	<b>33,361</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	192,015	(101,900)	90,115	90,083	32
General Supplies	2,233		2,233	2,055	178
Textbooks	2,460	-	2,460	2,366	94
<b>Total Bilingual Education - Instruction</b>	<b>196,708</b>	<b>(101,900)</b>	<b>94,808</b>	<b>94,504</b>	<b>304</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	4,000	2,800	6,800	6,307	493
Other Objects	-	120	120	120	-
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>4,000</b>	<b>2,920</b>	<b>6,920</b>	<b>6,427</b>	<b>493</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,715,675</b>	<b>227,867</b>	<b>3,943,542</b>	<b>3,889,961</b>	<b>53,581</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	940	9,140	9,140	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	-	6,420	6,420	5,513	907
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,200</b>	<b>7,360</b>	<b>15,560</b>	<b>14,653</b>	<b>907</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	55,178	(1,935)	53,243	52,112	1,131
Supplies and Materials	500	(500)	-	-	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>55,678</b>	<b>(2,435)</b>	<b>53,243</b>	<b>52,112</b>	<b>1,131</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	99,154	40,601	139,755	139,642	113
Supplies and Materials	500	420	920	917	3
<b>Total Undist. Expend. - Guidance Services</b>	<b>99,654</b>	<b>41,021</b>	<b>140,675</b>	<b>140,559</b>	<b>116</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Purchased Prof- Educational Services	1,900	(1,900)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>1,900</b>	<b>(1,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 6</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries		\$ 43,185	\$ 43,185	\$ 43,177	\$ 8
Salaries of Technology Coordinators	\$ 57,850	37,877	95,727	95,727	
Other Purchased Services (400-500 series)	2,500	(1,500)	1,000		1,000
Supplies and Materials	17,140	(2,320)	14,820	14,811	9
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>77,490</b>	<b>77,242</b>	<b>154,732</b>	<b>153,715</b>	<b>1,017</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	6,800	(6,800)	-	-	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>6,800</b>	<b>(6,800)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	243,526	16,297	259,823	259,822	1
Salaries of Secretarial and Clerical Assistants	80,788	66,755	147,543	147,542	1
Other Purchased Services (400-500 series)		200	200		200
Supplies and Materials	13,000	(2,269)	10,731	10,593	138
Other Objects	3,550	(2,950)	600	576	24
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>340,864</b>	<b>78,033</b>	<b>418,897</b>	<b>418,533</b>	<b>364</b>
<b>Undist. Expend. - Security</b>					
General Supplies	-	2,698	2,698	2,698	-
<b>Total Undist. Expend. - Security</b>	<b>-</b>	<b>2,698</b>	<b>2,698</b>	<b>2,698</b>	<b>-</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>-</b>	<b>2,698</b>	<b>2,698</b>	<b>2,698</b>	<b>-</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,400	3,094	8,494	5,768	2,726
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>5,400</b>	<b>3,094</b>	<b>8,494</b>	<b>5,768</b>	<b>2,726</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	51,586		51,586	42,742	8,844
T.P.A.F. Contributions - ERIP	21,396		21,396	9,617	11,779
Health Benefits	764,510	81,041	845,551	845,550	1
Other Employee Benefits	-	269	269	-	269
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>837,492</b>	<b>81,310</b>	<b>918,802</b>	<b>897,909</b>	<b>20,893</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>837,492</b>	<b>81,310</b>	<b>918,802</b>	<b>897,909</b>	<b>20,893</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,433,478</b>	<b>279,623</b>	<b>1,713,101</b>	<b>1,685,947</b>	<b>27,154</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>5,149,153</b>	<b>507,490</b>	<b>5,656,643</b>	<b>5,575,908</b>	<b>80,735</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 6-8	25,124	-	25,124	24,818	306
<b>Total Equipment</b>	<b>25,124</b>	<b>-</b>	<b>25,124</b>	<b>24,818</b>	<b>306</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>25,124</b>	<b>-</b>	<b>25,124</b>	<b>24,818</b>	<b>306</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>5,174,277</b>	<b>507,490</b>	<b>5,681,767</b>	<b>5,600,726</b>	<b>81,041</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	5,174,277	507,490	5,681,767	5,600,726	81,041
<b>Total Other Financing Sources:</b>	<b>5,174,277</b>	<b>507,490</b>	<b>5,681,767</b>	<b>5,600,726</b>	<b>81,041</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 7</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>		<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5 - Salaries of Teachers	\$ 229,058	\$ 2,836	\$ 231,894	\$ 228,387	\$ 3,507
Grades 6-8 - Salaries of Teachers	743,380	40,093	783,473	777,905	5,568
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Technical Services	1,000		1,000		1,000
Other Purchased Services (400-500 series)	500		500		500
General Supplies	50,000		50,000	49,277	723
Textbooks	19,450		19,450	12,395	7,055
Other Objects	3,000	-	3,000	2,278	722
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,046,388</b>	<b>42,929</b>	<b>1,089,317</b>	<b>1,070,242</b>	<b>19,075</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	109,868		109,868	105,781	4,087
Other Salaries for Instruction	45,004	21,500	66,504	66,486	18
General Supplies	5,000		5,000	4,971	29
Textbooks	3,000	-	3,000	2,614	386
<b>Total Cognitive - Mild</b>	<b>162,872</b>	<b>21,500</b>	<b>184,372</b>	<b>179,852</b>	<b>4,520</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	106,088	(17,000)	89,088	88,845	243
Other Salaries for Instruction	107,088	4,262	111,350	111,297	53
General Supplies	5,000		5,000	4,972	28
Textbooks	3,000	-	3,000	2,953	47
<b>Total Learning and/or Language Disabilities</b>	<b>221,176</b>	<b>(12,738)</b>	<b>208,438</b>	<b>208,067</b>	<b>371</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	57,526	(1,200)	56,326	55,392	934
Other Salaries for Instruction	32,688		32,688	16,511	16,177
General Supplies	2,500		2,500	2,484	16
Textbooks	1,500	-	1,500	475	1,025
<b>Total Behavioral Disabilities</b>	<b>94,214</b>	<b>(1,200)</b>	<b>93,014</b>	<b>74,862</b>	<b>18,152</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	57,439	5,226	62,665	62,665	
Other Salaries for Instruction	32,929	8,512	41,441	41,429	12
General Supplies	2,500		2,500	2,340	160
Textbooks	1,500	-	1,500	1,395	105
<b>Total Multiple Disabilities</b>	<b>94,368</b>	<b>13,738</b>	<b>108,106</b>	<b>107,829</b>	<b>277</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	160,560		160,560	156,453	4,107
General Supplies	4,000	-	4,000	3,996	4
<b>Total Resource Room/Resource Center</b>	<b>164,560</b>	<b>-</b>	<b>164,560</b>	<b>160,449</b>	<b>4,111</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>737,190</b>	<b>21,300</b>	<b>758,490</b>	<b>731,059</b>	<b>27,431</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	105,366	(3,700)	101,666	101,658	8
General Supplies	1,500		1,500	1,299	201
Textbooks	2,500	-	2,500	2,207	293
<b>Total Bilingual Education - Instruction</b>	<b>109,366</b>	<b>(3,700)</b>	<b>105,666</b>	<b>105,164</b>	<b>502</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,892,944</b>	<b>60,529</b>	<b>1,953,473</b>	<b>1,906,465</b>	<b>47,008</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	279	8,479	8,478	1
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	7,943	257
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>279</b>	<b>16,679</b>	<b>16,421</b>	<b>258</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	102,126	(57,915)	44,211	35,393	8,818
Supplies and Materials	200	-	200	156	44
<b>Total Undistributed Expenditures - Health Services</b>	<b>102,326</b>	<b>(57,915)</b>	<b>44,411</b>	<b>35,549</b>	<b>8,862</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 7</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 72,121	\$ 24,637	\$ 96,758	\$ 96,758	
Supplies and Materials	1,000	-	1,000	998	\$ 2
<b>Total Undist. Expend. - Guidance Services</b>	<u>73,121</u>	<u>24,637</u>	<u>97,758</u>	<u>97,756</u>	<u>2</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	200	-	200	178	22
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>200</u>	<u>-</u>	<u>200</u>	<u>178</u>	<u>22</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	51,478	(11,696)	39,782	39,742	40
Salaries of Technology Coordinators	101,662	(3,535)	98,127	98,127	
Supplies and Materials	9,900	-	9,900	9,896	4
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>163,040</u>	<u>(15,231)</u>	<u>147,809</u>	<u>147,765</u>	<u>44</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	97,200	28,311	125,511	125,414	97
Salaries of Secretarial and Clerical Assistants	34,204	7,705	41,909	41,909	
Supplies and Materials	1,500	-	1,500	1,491	9
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>132,904</u>	<u>36,016</u>	<u>168,920</u>	<u>168,814</u>	<u>106</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	-	3,000	3,000	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	35,584		35,584	28,968	6,616
T.P.A.F. Contributions - ERIP	6,551		6,551	6,018	533
Health Benefits	457,154	3,122	460,276	460,276	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>499,289</u>	<u>3,122</u>	<u>502,411</u>	<u>495,262</u>	<u>7,149</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>499,289</u>	<u>3,122</u>	<u>502,411</u>	<u>495,262</u>	<u>7,149</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>990,280</u>	<u>(9,092)</u>	<u>981,188</u>	<u>964,745</u>	<u>16,443</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>2,883,224</u>	<u>51,437</u>	<u>2,934,661</u>	<u>2,871,210</u>	<u>63,451</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>2,883,224</u>	<u>51,437</u>	<u>2,934,661</u>	<u>2,871,210</u>	<u>63,451</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,883,224	51,437	2,934,661	2,871,210	63,451
<b>Total Other Financing Sources:</b>	<u>2,883,224</u>	<u>51,437</u>	<u>2,934,661</u>	<u>2,871,210</u>	<u>63,451</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, 2009</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

School: No. 8	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 214,154	\$ (41,700)	\$ 172,454	\$ 171,988	\$ 466
Grades 1-5 - Salaries of Teachers	1,228,247		1,228,247	1,200,452	27,795
Grades 6-8 - Salaries of Teachers	849,892	(40,700)	809,192	808,653	539
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	101,146	8,321	109,467	109,274	193
Other Purchased Services (400-500 series)	500		500		500
General Supplies	132,575		132,575	128,058	4,517
Textbooks	25,000	-	25,000	11,157	13,843
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,551,514</b>	<b>(74,079)</b>	<b>2,477,435</b>	<b>2,429,582</b>	<b>47,853</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	56,230	(351)	55,879	54,182	1,697
Other Salaries for Instruction	66,408		66,408	43,162	23,246
General Supplies	2,500		2,500	2,471	29
Textbooks	1,000	-	1,000	887	113
<b>Total Behavioral Disabilities</b>	<b>126,138</b>	<b>(351)</b>	<b>125,787</b>	<b>100,702</b>	<b>25,085</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	446,564		446,564	427,334	19,230
General Supplies	5,000		5,000	2,476	2,524
Textbooks	2,000	-	2,000	-	2,000
<b>Total Resource Room/Resource Center</b>	<b>453,564</b>	<b>-</b>	<b>453,564</b>	<b>429,810</b>	<b>23,754</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>579,702</b>	<b>(351)</b>	<b>579,351</b>	<b>530,512</b>	<b>48,839</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	376,415	5,500	381,915	381,298	617
General Supplies	5,000	(590)	4,410	2,577	1,833
Textbooks	3,500	-	3,500	1,471	2,029
<b>Total Bilingual Education - Instruction</b>	<b>384,915</b>	<b>4,910</b>	<b>389,825</b>	<b>385,346</b>	<b>4,479</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Supplies and Materials	2,500	-	2,500	41	2,459
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>41</b>	<b>2,459</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	8,000		8,000	5,195	2,805
Supplies and Materials	2,000	-	2,000	-	2,000
<b>Total Before/After School Programs - Instruction</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>5,195</b>	<b>4,805</b>
<b>Before/After School Programs - Support</b>					
Supplies and Materials	1,000	-	1,000	-	1,000
<b>Total Before/After School Programs - Support</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Total Before/After School Programs</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>	<b>5,195</b>	<b>5,805</b>
<b>Summer School - Instruction</b>					
General Supplies	1,500	-	1,500	-	1,500
<b>Total Summer School - Instruction</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>Summer School - Support</b>					
Supplies and Materials	1,000	-	1,000	-	1,000
<b>Total Summer School - Support</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Total Summer School</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,532,131</b>	<b>(69,520)</b>	<b>3,462,611</b>	<b>3,350,676</b>	<b>111,935</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200		8,200	7,866	334
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200	4,098	4,102
Supplies and Materials	300	-	300	80	220
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,700</b>	<b>-</b>	<b>16,700</b>	<b>12,044</b>	<b>4,656</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 8</u>	<u>Original</u> <u>Budget</u>	<u>Budget</u> <u>Transfers</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	\$ 99,470	\$ (3,848)	\$ 95,622	\$ 95,622	
Other Purchased Services (400-500 series)	150		150		\$ 150
Supplies and Materials	750	-	750	662	88
<b>Total Undistributed Expenditures - Health Services</b>	<b>100,370</b>	<b>(3,848)</b>	<b>96,522</b>	<b>96,284</b>	<b>238</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	133,444	4,578	138,022	137,745	277
Supplies and Materials	500	-	500	337	163
<b>Total Undist. Expend. - Guidance Services</b>	<b>133,944</b>	<b>4,578</b>	<b>138,522</b>	<b>138,082</b>	<b>440</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Services (400-500)	450		450		450
Supplies and Materials	2,500	-	2,500	-	2,500
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>2,950</b>	<b>-</b>	<b>2,950</b>	<b>-</b>	<b>2,950</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	105,366	(3,708)	101,658	101,658	
Salaries of Technology Coordinators	60,010	(2,257)	57,753	57,753	
Other Purchased Services (400-500 series)	1,100		1,100		1,100
Supplies and Materials	20,000	-	20,000	19,871	129
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>186,476</b>	<b>(5,965)</b>	<b>180,511</b>	<b>179,282</b>	<b>1,229</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	245,130	(18,000)	227,130	224,251	2,879
Salaries of Secretarial and Clerical Assistants	28,969	135,774	164,743	75,094	89,649
Other Purchased Services (400-500 series)	250		250		250
Supplies and Materials	7,000		7,000	5,827	1,173
Other Objects	1,000	-	1,000		1,000
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>282,349</b>	<b>117,774</b>	<b>400,123</b>	<b>305,172</b>	<b>94,951</b>
<b>Undist. Expend. - Security</b>					
Salaries	53,723		53,723	51,937	1,786
Cleaning, Repair, and Maintenance Services	1,500		1,500		1,500
General Supplies	7,075	-	7,075	5,287	1,788
<b>Total Undist. Expend. - Security</b>	<b>62,298</b>	<b>-</b>	<b>62,298</b>	<b>57,224</b>	<b>5,074</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>62,298</b>	<b>-</b>	<b>62,298</b>	<b>57,224</b>	<b>5,074</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	7,500	-	7,500	4,002	3,498
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>4,002</b>	<b>3,498</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	49,142		49,142	36,128	13,014
T.P.A.F. Contributions - ERIP	24,390		24,390	12,365	12,025
Health Benefits	807,217	10,667	817,884	817,883	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>880,749</b>	<b>10,667</b>	<b>891,416</b>	<b>866,376</b>	<b>25,040</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>880,749</b>	<b>10,667</b>	<b>891,416</b>	<b>866,376</b>	<b>25,040</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,673,336</b>	<b>123,206</b>	<b>1,796,542</b>	<b>1,658,466</b>	<b>138,076</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>5,205,467</b>	<b>53,686</b>	<b>5,259,153</b>	<b>5,009,142</b>	<b>250,011</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>5,205,467</b>	<b>53,686</b>	<b>5,259,153</b>	<b>5,009,142</b>	<b>250,011</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	5,205,467	53,686	5,259,153	5,009,142	250,011
<b>Total Other Financing Sources:</b>	<b>5,205,467</b>	<b>53,686</b>	<b>5,259,153</b>	<b>5,009,142</b>	<b>250,011</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 9</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 301,130		\$ 301,130	\$ 290,570	\$ 10,560
Grades 1-5 - Salaries of Teachers	3,132,942	\$ 47,434	3,180,376	3,177,256	3,120
Grades 6-8 - Salaries of Teachers	1,881,941	(105,000)	1,776,941	1,774,357	2,584
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	121,932	175,455	297,387	297,323	64
Purchased Professional-Educational Services	10,000	(4,500)	5,500	2,600	2,900
Other Purchased Services (400-500 series)	3,500		3,500	2,350	1,150
General Supplies	419,150		419,150	415,675	3,475
Textbooks	25,000		25,000	23,707	1,293
Other Objects	9,000	(1,125)	7,875	6,962	913
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>5,904,595</b>	<b>112,264</b>	<b>6,016,859</b>	<b>5,990,800</b>	<b>26,059</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	99,534	(3,200)	96,334	96,022	312
Other Salaries for Instruction	45,004	(1,229)	43,775	43,421	354
General Supplies	2,000	-	2,000	1,827	173
<b>Total Learning and/or Language Disabilities</b>	<b>146,538</b>	<b>(4,429)</b>	<b>142,109</b>	<b>141,270</b>	<b>839</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	705,911	56,694	762,605	761,579	1,026
General Supplies	11,000	-	11,000	10,918	82
<b>Total Resource Room/Resource Center</b>	<b>716,911</b>	<b>56,694</b>	<b>773,605</b>	<b>772,497</b>	<b>1,108</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>863,449</b>	<b>52,265</b>	<b>915,714</b>	<b>913,767</b>	<b>1,947</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	1,090,459	(7,000)	1,083,459	1,082,930	529
Other Salaries for Instruction		48,627	48,627	48,617	10
General Supplies	13,800	-	13,800	13,327	473
<b>Total Bilingual Education - Instruction</b>	<b>1,104,259</b>	<b>41,627</b>	<b>1,145,886</b>	<b>1,144,874</b>	<b>1,012</b>
<b>Total Instruction and At-Risk Programs</b>	<b>7,872,303</b>	<b>206,156</b>	<b>8,078,459</b>	<b>8,049,441</b>	<b>29,018</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(3,000)	5,200	3,565	1,635
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	8,032	168
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>(3,000)</b>	<b>13,400</b>	<b>11,597</b>	<b>1,803</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	98,454	(3,262)	95,192	95,192	
Supplies and Materials	1,000	-	1,000	646	354
<b>Total Undistributed Expenditures - Health Services</b>	<b>99,454</b>	<b>(3,262)</b>	<b>96,192</b>	<b>95,838</b>	<b>354</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	260,111	(5,400)	254,711	250,613	4,098
Supplies and Materials	2,000	-	2,000	1,964	36
<b>Total Undist. Expend. - Guidance Services</b>	<b>262,111</b>	<b>(5,400)</b>	<b>256,711</b>	<b>252,577</b>	<b>4,134</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	4,000	-	4,000	3,544	456
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>3,544</b>	<b>456</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	105,366	(3,708)	101,658	101,658	
Salaries of Technology Coordinators	54,178	(621)	53,557	53,468	89
Supplies and Materials	11,000	-	11,000	10,860	140
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>170,544</b>	<b>(4,329)</b>	<b>166,215</b>	<b>165,986</b>	<b>229</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Service	1,500	5,900	7,400	4,900	2,500
Other Purchased Services (400-500 series)	1,500	(1,000)	500	-	500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>3,000</b>	<b>4,900</b>	<b>7,900</b>	<b>4,900</b>	<b>3,000</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

School: No. 9	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 332,003	\$ (24,000)	\$ 308,003	\$ 307,410	\$ 593
Salaries of Secretarial and Clerical Assistants	133,577		133,577	129,537	4,040
Other Purchased Services (400-500 series)	3,000		3,000		3,000
Supplies and Materials	18,000	1,062	19,062	17,977	1,085
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>486,580</b>	<b>(22,938)</b>	<b>463,642</b>	<b>454,924</b>	<b>8,718</b>
<b>Undist. Expend. - Security</b>					
Salaries	53,783		53,783	51,866	1,917
General Supplies	500	3,265	3,765	3,765	-
<b>Total Undist. Expend. - Security</b>	<b>54,283</b>	<b>3,265</b>	<b>57,548</b>	<b>55,631</b>	<b>1,917</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>54,283</b>	<b>3,265</b>	<b>57,548</b>	<b>55,631</b>	<b>1,917</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	10,000	(1,140)	8,860	6,794	2,066
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>10,000</b>	<b>(1,140)</b>	<b>8,860</b>	<b>6,794</b>	<b>2,066</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	76,591		76,591	73,240	3,351
T.P.A.F. Contributions - ERIP	34,748		34,748	26,239	8,509
Health Benefits	1,542,324	7,305	1,549,629	1,549,629	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,653,663</b>	<b>7,305</b>	<b>1,660,968</b>	<b>1,649,108</b>	<b>11,860</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,653,663</b>	<b>7,305</b>	<b>1,660,968</b>	<b>1,649,108</b>	<b>11,860</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>2,760,035</b>	<b>(24,599)</b>	<b>2,735,436</b>	<b>2,700,899</b>	<b>34,537</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>10,632,338</b>	<b>181,557</b>	<b>10,813,895</b>	<b>10,750,340</b>	<b>63,555</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>10,632,338</b>	<b>181,557</b>	<b>10,813,895</b>	<b>10,750,340</b>	<b>63,555</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	10,632,338	181,557	10,813,895	10,750,340	63,555
<b>Total Other Financing Sources:</b>	<b>10,632,338</b>	<b>181,557</b>	<b>10,813,895</b>	<b>10,750,340</b>	<b>63,555</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 10</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 357,392	\$ (100,000)	\$ 257,392	\$ 246,282	\$ 11,110
Grades 1-5 - Salaries of Teachers	1,772,750	(97,000)	1,675,750	1,666,840	8,910
Grades 6-8 - Salaries of Teachers	721,790	79,300	801,090	801,078	12
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	154,245	(3,500)	150,745	135,022	15,723
General Supplies	125,949	(26,250)	99,699	65,148	34,551
Textbooks	3,994	20,000	23,994	-	23,994
Other Objects	12,746	-	12,746	694	12,052
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>3,148,866</b>	<b>(127,450)</b>	<b>3,021,416</b>	<b>2,915,064</b>	<b>106,352</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	114,620	(2,900)	111,720	110,404	1,316
Other Salaries for Instruction	27,772	35,583	63,355	61,614	1,741
General Supplies	1,744	-	1,744	1,744	-
<b>Total Learning and/or Language Disabilities</b>	<b>144,136</b>	<b>32,683</b>	<b>176,819</b>	<b>173,762</b>	<b>3,057</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	110,300	(3,000)	107,300	105,802	1,498
Other Salaries for Instruction	174,320	(79,036)	95,284	90,980	4,304
General Supplies	337	-	337	337	-
<b>Total Behavioral Disabilities</b>	<b>284,957</b>	<b>(82,036)</b>	<b>202,921</b>	<b>197,119</b>	<b>5,802</b>
<b>Multiple Disabilities:</b>					
General Supplies	2,000	-	2,000	1,280	720
<b>Total Multiple Disabilities</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>1,280</b>	<b>720</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	599,020	(55,800)	543,220	543,199	21
<b>Total Resource Room/Resource Center</b>	<b>599,020</b>	<b>(55,800)</b>	<b>543,220</b>	<b>543,199</b>	<b>21</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,030,113</b>	<b>(105,153)</b>	<b>924,960</b>	<b>915,360</b>	<b>9,600</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	551,622	(62,000)	489,622	489,145	477
Other Salaries for Instruction	46,903	-	46,903	44,918	1,985
General Supplies	5,289	-	5,289	5,154	135
Textbooks	1,990	-	1,990	-	1,990
<b>Total Bilingual Education - Instruction</b>	<b>605,804</b>	<b>(62,000)</b>	<b>543,804</b>	<b>539,217</b>	<b>4,587</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Purchased Services (300-500 series)	5,000	-	5,000	353	4,647
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>353</b>	<b>4,647</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	27,370	-	27,370	-	27,370
Supplies and Materials	8,000	-	8,000	5,012	2,988
<b>Total Before/After School Programs - Instruction</b>	<b>35,370</b>	<b>-</b>	<b>35,370</b>	<b>5,012</b>	<b>30,358</b>
<b>Total Before/After School Programs</b>	<b>35,370</b>	<b>-</b>	<b>35,370</b>	<b>5,012</b>	<b>30,358</b>
<b>Total Instruction and At-Risk Programs</b>	<b>4,825,153</b>	<b>(294,603)</b>	<b>4,530,550</b>	<b>4,375,006</b>	<b>155,544</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	-	8,200	3,275	4,925
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	3,489	4,711
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>-</b>	<b>16,400</b>	<b>6,764</b>	<b>9,636</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	55,258	17,100	72,358	72,358	-
Supplies and Materials	2,000	-	2,000	1,946	54
<b>Total Undistributed Expenditures - Health Services</b>	<b>57,258</b>	<b>17,100</b>	<b>74,358</b>	<b>74,304</b>	<b>54</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	166,153	1,283	167,436	167,436	-
Purchased Professional - Educational Services	6,000	-	6,000	-	6,000
Supplies and Materials	1,500	-	1,500	1,208	292
<b>Total Undist. Expend. - Guidance Services</b>	<b>173,653</b>	<b>1,283</b>	<b>174,936</b>	<b>168,644</b>	<b>6,292</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

School: No. 10	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Salaries	\$ 5,440		\$ 5,440		\$ 5,440
Supplies and Materials	9,000	-	9,000	\$ 8,991	9
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>14,440</u>	<u>-</u>	<u>14,440</u>	<u>8,991</u>	<u>5,449</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries		\$ 14,056	14,056	14,056	
Salaries of Technology Coordinators	56,230	(78)	56,152	56,152	
Supplies and Materials	36,900	-	36,900	31,440	5,460
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>93,130</u>	<u>13,978</u>	<u>107,108</u>	<u>101,648</u>	<u>5,460</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	331,632	(36,000)	295,632	294,737	895
Salaries of Secretarial and Clerical Assistants	82,120		82,120	80,061	2,059
Other Purchased Services (400-500 series)	3,000		3,000		3,000
Supplies and Materials	30,000		30,000	12,810	17,190
Other Objects	6,000	-	6,000	920	5,080
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>452,752</u>	<u>(36,000)</u>	<u>416,752</u>	<u>388,528</u>	<u>28,224</u>
<b>Undist. Expend. - Security</b>					
General Supplies	1,500	-	1,500	57	1,443
<b>Total Undist. Expend. - Security</b>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>57</u>	<u>1,443</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>57</u>	<u>1,443</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	9,792	-	9,792	2,808	6,984
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>9,792</u>	<u>-</u>	<u>9,792</u>	<u>2,808</u>	<u>6,984</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	72,575		72,575	46,293	26,282
T.P.A.F. Contributions - ERIP	33,527		33,527	12,979	20,548
Health Benefits	956,220	(33,535)	922,685	922,685	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,062,322</u>	<u>(33,535)</u>	<u>1,028,787</u>	<u>981,957</u>	<u>46,830</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,062,322</u>	<u>(33,535)</u>	<u>1,028,787</u>	<u>981,957</u>	<u>46,830</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,881,247</u>	<u>(37,174)</u>	<u>1,844,073</u>	<u>1,733,701</u>	<u>110,372</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>6,706,400</u>	<u>(331,777)</u>	<u>6,374,623</u>	<u>6,108,707</u>	<u>265,916</u>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Special Education - Instruction:</b>					
Undistributed Expenditures - School Admin.	-	10,000	10,000	-	10,000
<b>Total Equipment</b>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>6,706,400</u>	<u>(321,777)</u>	<u>6,384,623</u>	<u>6,108,707</u>	<u>275,916</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	6,706,400	(321,777)	6,384,623	6,108,707	275,916
<b>Total Other Financing Sources:</b>	<u>6,706,400</u>	<u>(321,777)</u>	<u>6,384,623</u>	<u>6,108,707</u>	<u>275,916</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, 2009</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 11</u>	<u>Original Budget</u>	<u>Budget Transfers</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		\$ 88,675	\$ 88,675	\$ 68,724	\$ 19,951
Grades 1-5 - Salaries of Teachers	\$ 467,494	(28,800)	438,694	438,634	60
Grades 6-8 - Salaries of Teachers	541,490	(20,917)	520,573	520,561	12
<b>Regular Programs - Undistributed Instruction</b>					
Other Purchased Services (400-500 series)	1,751		1,751		1,751
General Supplies	40,000		40,000	16,358	23,642
Textbooks	7,000		7,000	5,381	1,619
Other Objects	1,000	-	1,000	-	1,000
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,058,735</b>	<b>38,958</b>	<b>1,097,693</b>	<b>1,049,658</b>	<b>48,035</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	55,958		55,958	55,003	955
Other Salaries for Instruction	45,036	(1,000)	44,036	43,421	615
<b>Total Cognitive - Mild</b>	<b>100,994</b>	<b>(1,000)</b>	<b>99,994</b>	<b>98,424</b>	<b>1,570</b>
<b>Learning and/or Language Disabilities:</b>					
General Supplies	500		500	476	24
Textbooks	1,000	-	1,000	-	1,000
<b>Total Learning and/or Language Disabilities</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>476</b>	<b>1,024</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	154,844		154,844	149,154	5,690
General Supplies	500		500		500
Textbooks	1,000	-	1,000	-	1,000
<b>Total Resource Room/Resource Center</b>	<b>156,344</b>	<b>-</b>	<b>156,344</b>	<b>149,154</b>	<b>7,190</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>258,838</b>	<b>(1,000)</b>	<b>257,838</b>	<b>248,054</b>	<b>9,784</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	204,900	(7,000)	197,900	197,680	220
General Supplies	1,000		1,000		1,000
Textbooks	1,000	-	1,000	-	1,000
<b>Total Bilingual Education - Instruction</b>	<b>206,900</b>	<b>(7,000)</b>	<b>199,900</b>	<b>197,680</b>	<b>2,220</b>
<b>Before/After School Programs - Instruction</b>					
Purchased Services (400-500 series)	500		500		500
Supplies and Materials	7,000	-	7,000	-	7,000
<b>Total Before/After School Programs - Instruction</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>
<b>Before/After School Programs - Support</b>					
Supplies and Materials	500	-	500	-	500
<b>Total Before/After School Programs - Support</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Total Before/After School Programs</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>
<b>Summer School - Instruction</b>					
Purchased Professional & Technical Services	500		500		500
General Supplies	7,000	-	7,000	-	7,000
<b>Total Summer School - Instruction</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>
<b>Summer School - Support</b>					
Supplies and Materials	500	-	500	-	500
<b>Total Summer School - Support</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Total Summer School</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,540,473</b>	<b>30,958</b>	<b>1,571,431</b>	<b>1,495,392</b>	<b>76,039</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	46	8,246	6,521	1,725
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,200</b>	<b>46</b>	<b>8,246</b>	<b>6,521</b>	<b>1,725</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	99,502	(34,388)	65,114	65,114	-
Supplies and Materials	200	-	200		200
<b>Total Undistributed Expenditures - Health Services</b>	<b>99,702</b>	<b>(34,388)</b>	<b>65,314</b>	<b>65,114</b>	<b>200</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 11</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	\$ 105,366	\$ (78,993)	\$ 26,373	\$ 17,679	\$ 8,694
Supplies and Materials	200	-	200		200
<b>Total Undist. Expend. - Guidance Services</b>	<b>105,566</b>	<b>(78,993)</b>	<b>26,573</b>	<b>17,679</b>	<b>8,894</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	600	-	600	-	600
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>600</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	56,230	1,052	57,282	57,243	39
Salaries of Technology Coordinators	60,710		60,710	60,610	100
Supplies and Materials	8,000	-	8,000	6,056	1,944
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>124,940</b>	<b>1,052</b>	<b>125,992</b>	<b>123,909</b>	<b>2,083</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	142,938		142,938	132,350	10,588
Salaries of Secretarial and Clerical Assistants	45,066	(17,600)	27,466	27,269	197
Supplies and Materials	6,000	-	6,000	481	5,519
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>194,004</b>	<b>(17,600)</b>	<b>176,404</b>	<b>160,100</b>	<b>16,304</b>
<b>Undist. Expend. - Security</b>					
Salaries	54,583	-	54,583	52,737	1,846
<b>Total Undist. Expend. - Security</b>	<b>54,583</b>	<b>-</b>	<b>54,583</b>	<b>52,737</b>	<b>1,846</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>54,583</b>	<b>-</b>	<b>54,583</b>	<b>52,737</b>	<b>1,846</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	32,619		32,619	16,373	16,246
T.P.A.F. Contributions - ERIP	13,228		13,228	5,968	7,260
Health Benefits	312,609	13,259	325,868	325,868	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>358,456</b>	<b>13,259</b>	<b>371,715</b>	<b>348,209</b>	<b>23,506</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>358,456</b>	<b>13,259</b>	<b>371,715</b>	<b>348,209</b>	<b>23,506</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>947,051</b>	<b>(116,624)</b>	<b>830,427</b>	<b>774,269</b>	<b>56,158</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>2,487,524</b>	<b>(85,666)</b>	<b>2,401,858</b>	<b>2,269,661</b>	<b>132,197</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>2,487,524</b>	<b>(85,666)</b>	<b>2,401,858</b>	<b>2,269,661</b>	<b>132,197</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,487,524	(85,666)	2,401,858	2,269,661	132,197
<b>Total Other Financing Sources:</b>	<b>2,487,524</b>	<b>(85,666)</b>	<b>2,401,858</b>	<b>2,269,661</b>	<b>132,197</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 12</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 156,844	\$ (100,000)	\$ 56,844	\$ 55,202	\$ 1,642
Grades 1-5 - Salaries of Teachers	1,258,016	404,480	1,662,496	1,560,320	102,176
Grades 6-8 - Salaries of Teachers	1,037,225	49,942	1,087,167	1,087,150	17
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	96,758	(96,758)			
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	144,081	12,601	156,682	156,681	1
Textbooks	10,000	9,000	19,000	19,000	
Other Objects	3,325	-	3,325	697	2,628
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,707,249</b>	<b>279,265</b>	<b>2,986,514</b>	<b>2,879,050</b>	<b>107,464</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	620,437	(52,000)	568,437	567,908	529
Other Salaries for Instruction	49,906	(49,906)			
General Supplies	1,000	1,000	2,000	2,000	-
<b>Total Resource Room/Resource Center</b>	<b>671,343</b>	<b>(100,906)</b>	<b>570,437</b>	<b>569,908</b>	<b>529</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>671,343</b>	<b>(100,906)</b>	<b>570,437</b>	<b>569,908</b>	<b>529</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	277,694	(21,564)	256,130	255,874	256
General Supplies	2,800	1,000	3,800	3,800	-
<b>Total Bilingual Education - Instruction</b>	<b>280,494</b>	<b>(20,564)</b>	<b>259,930</b>	<b>259,674</b>	<b>256</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,659,086</b>	<b>157,795</b>	<b>3,816,881</b>	<b>3,708,632</b>	<b>108,249</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(5,247)	2,953	2,953	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	44,131	3,592	47,723	46,923	800
Other Purchased Services (400-500 series)	600		600		600
Supplies and Materials	800	100	900	900	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>53,731</b>	<b>(1,555)</b>	<b>52,176</b>	<b>50,776</b>	<b>1,400</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	103,714	(1,573)	102,141	100,092	2,049
Supplies and Materials	200	200	400	400	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>103,914</b>	<b>(1,373)</b>	<b>102,541</b>	<b>100,492</b>	<b>2,049</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	59,470	7,939	67,409	67,409	-
Supplies and Materials	975	300	1,275	1,271	4
<b>Total Undist. Expend. - Guidance Services</b>	<b>60,445</b>	<b>8,239</b>	<b>68,684</b>	<b>68,680</b>	<b>4</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	930	650	1,580	1,580	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>930</b>	<b>650</b>	<b>1,580</b>	<b>1,580</b>	<b>-</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	74,277	23,581	97,858	97,858	
Salaries of Technology Coordinators	73,657	23,635	97,292	97,292	
Other Purchased Services (400-500 series)	1,500		1,500	555	945
Supplies and Materials	17,950	(3,000)	14,950	14,678	272
Other Objects	-	800	800	-	800
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>167,384</b>	<b>45,016</b>	<b>212,400</b>	<b>210,383</b>	<b>2,017</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv.	2,000		2,000	1,946	54
Other Purchased Services (400-500 series)	5,000		5,000	1,005	3,995
Supplies and Materials	750	-	750	750	-
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>7,750</b>	<b>-</b>	<b>7,750</b>	<b>3,701</b>	<b>4,049</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

School: No. 12	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 206,280		\$ 206,280	\$ 195,888	\$ 10,392
Salaries of Secretarial and Clerical Assistants	102,331		102,331	98,889	3,442
Other Purchased Services (400-500 series)	1,500	\$ 150	1,650		1,650
Supplies and Materials	15,190	250	15,440	15,390	50
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>325,301</b>	<b>400</b>	<b>325,701</b>	<b>310,167</b>	<b>15,534</b>
<b>Undist. Expend. - Security</b>					
Salaries	36,049		36,049	34,135	1,914
General Supplies	3,400	-	3,400	3,151	249
<b>Total Undist. Expend. - Security</b>	<b>39,449</b>	<b>-</b>	<b>39,449</b>	<b>37,286</b>	<b>2,163</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>39,449</b>	<b>-</b>	<b>39,449</b>	<b>37,286</b>	<b>2,163</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,500	1,200	3,700	2,498	1,202
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>2,500</b>	<b>1,200</b>	<b>3,700</b>	<b>2,498</b>	<b>1,202</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	52,074		52,074	21,240	30,834
T.P.A.F. Contributions - ERIP	24,595		24,595	9,931	14,664
Health Benefits	872,456	59,321	931,777	931,777	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>949,125</b>	<b>59,321</b>	<b>1,008,446</b>	<b>962,948</b>	<b>45,498</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>949,125</b>	<b>59,321</b>	<b>1,008,446</b>	<b>962,948</b>	<b>45,498</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,710,529</b>	<b>111,898</b>	<b>1,822,427</b>	<b>1,748,511</b>	<b>73,916</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>5,369,615</b>	<b>269,693</b>	<b>5,639,308</b>	<b>5,457,143</b>	<b>182,165</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>5,369,615</b>	<b>269,693</b>	<b>5,639,308</b>	<b>5,457,143</b>	<b>182,165</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	5,369,615	269,693	5,639,308	5,457,143	182,165
<b>Total Other Financing Sources:</b>	<b>5,369,615</b>	<b>269,693</b>	<b>5,639,308</b>	<b>5,457,143</b>	<b>182,165</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 13</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 219,055	\$ 11,500	\$ 230,555	\$ 230,155	\$ 400
Grades 1-5 - Salaries of Teachers	1,393,622	(49,080)	1,344,542	1,202,263	142,279
Grades 6-8 - Salaries of Teachers	1,089,434	(87,720)	1,001,714	1,001,048	666
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	119,171	350	119,521	119,516	5
General Supplies	161,526	18,000	179,526	175,647	3,879
Textbooks	58,000	(14,000)	44,000	43,498	502
Other Objects	5,000	-	5,000	4,041	959
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>3,045,808</b>	<b>(120,950)</b>	<b>2,924,858</b>	<b>2,776,168</b>	<b>148,690</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	55,150		55,150	53,162	1,988
Other Salaries for Instruction	65,434	(23,000)	42,434	40,803	1,631
General Supplies	1,400		1,400	1,357	43
Textbooks	2,500		2,500	1,692	808
Other Objects	150	-	150	-	150
<b>Total Behavioral Disabilities</b>	<b>124,634</b>	<b>(23,000)</b>	<b>101,634</b>	<b>97,014</b>	<b>4,620</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	277,608		277,608	261,296	16,312
General Supplies	2,500	-	2,500	2,443	57
<b>Total Resource Room/Resource Center</b>	<b>280,108</b>	<b>-</b>	<b>280,108</b>	<b>263,739</b>	<b>16,369</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>404,742</b>	<b>(23,000)</b>	<b>381,742</b>	<b>360,753</b>	<b>20,989</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	391,991	(8,734)	383,257	383,064	193
General Supplies	3,375	4,900	8,275	8,220	55
Textbooks	8,000	(4,900)	3,100	3,041	59
<b>Total Bilingual Education - Instruction</b>	<b>403,366</b>	<b>(8,734)</b>	<b>394,632</b>	<b>394,325</b>	<b>307</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,853,916</b>	<b>(152,684)</b>	<b>3,701,232</b>	<b>3,531,246</b>	<b>169,986</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200		8,200	6,368	1,832
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(4,700)	3,500	1,138	2,362
Supplies and Materials	100	-	100		100
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,500</b>	<b>(4,700)</b>	<b>11,800</b>	<b>7,506</b>	<b>4,294</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	66,289	6,069	72,358	72,358	
Supplies and Materials	1,500	-	1,500	1,322	178
<b>Total Undistributed Expenditures - Health Services</b>	<b>67,789</b>	<b>6,069</b>	<b>73,858</b>	<b>73,680</b>	<b>178</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	103,746	(40,000)	63,746	62,956	790
Supplies and Materials	250	2,000	2,250	2,216	34
<b>Total Undist. Expend. - Guidance Services</b>	<b>103,996</b>	<b>(38,000)</b>	<b>65,996</b>	<b>65,172</b>	<b>824</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	11,925	-	11,925	11,586	339
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>11,925</b>	<b>-</b>	<b>11,925</b>	<b>11,586</b>	<b>339</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	102,126	(3,599)	98,527	98,527	
Salaries of Technology Coordinators	105,366	(25,470)	79,896	73,172	6,724
Supplies and Materials	10,000	(6,000)	4,000	3,901	99
Other Objects	50	-	50	50	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>217,542</b>	<b>(35,069)</b>	<b>182,473</b>	<b>175,650</b>	<b>6,823</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 13</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 258,959	\$ (63,000)	\$ 195,959	\$ 195,925	\$ 34
Salaries of Secretarial and Clerical Assistants	80,284		80,284	78,214	2,070
Other Purchased Services (400-500 series)	875	150	1,025		1,025
Supplies and Materials	8,000		8,000	4,572	3,428
Other Objects	500	(150)	350		350
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>348,618</b>	<b>(63,000)</b>	<b>285,618</b>	<b>278,711</b>	<b>6,907</b>
<b>Undist. Expend. - Security</b>					
General Supplies	4,000	-	4,000	2,843	1,157
<b>Total Undist. Expend. - Security</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>2,843</b>	<b>1,157</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>2,843</b>	<b>1,157</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	4,854	146
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>4,854</b>	<b>146</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	56,015		56,015	34,160	21,855
T.P.A.F. Contributions - ERIP	29,257		29,257	14,008	15,249
Health Benefits	785,469	(47,419)	738,050	738,050	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>870,741</b>	<b>(47,419)</b>	<b>823,322</b>	<b>786,218</b>	<b>37,104</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>870,741</b>	<b>(47,419)</b>	<b>823,322</b>	<b>786,218</b>	<b>37,104</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,646,111</b>	<b>(182,119)</b>	<b>1,463,992</b>	<b>1,406,220</b>	<b>57,772</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>5,500,027</b>	<b>(334,803)</b>	<b>5,165,224</b>	<b>4,937,466</b>	<b>227,758</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>5,500,027</b>	<b>(334,803)</b>	<b>5,165,224</b>	<b>4,937,466</b>	<b>227,758</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	5,500,027	(334,803)	5,165,224	4,937,466	227,758
<b>Total Other Financing Sources:</b>	<b>5,500,027</b>	<b>(334,803)</b>	<b>5,165,224</b>	<b>4,937,466</b>	<b>227,758</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 14</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 118,940		\$ 118,940	\$ 102,033	\$ 16,907
Grades 1-5 - Salaries of Teachers	1,016,528	\$ 37,255	1,053,783	953,688	100,095
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	71,043	5,066	76,109	76,109	
General Supplies	79,550	(8,550)	71,000	66,180	4,820
Textbooks	400		400	-	400
Other Objects	1,850	-	1,850	1,200	650
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,288,311</b>	<b>33,771</b>	<b>1,322,082</b>	<b>1,199,210</b>	<b>122,872</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	159,544		159,544	153,596	5,948
General Supplies	3,500		3,500	3,500	
Textbooks	100	-	100	-	100
<b>Total Resource Room/Resource Center</b>	<b>163,144</b>	<b>-</b>	<b>163,144</b>	<b>157,096</b>	<b>6,048</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>163,144</b>	<b>-</b>	<b>163,144</b>	<b>157,096</b>	<b>6,048</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	73,069	23,658	96,727	96,727	
General Supplies	2,600		2,600	2,194	406
Textbooks	100	-	100	-	100
<b>Total Bilingual Education - Instruction</b>	<b>75,769</b>	<b>23,658</b>	<b>99,427</b>	<b>98,921</b>	<b>506</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,527,224</b>	<b>57,429</b>	<b>1,584,653</b>	<b>1,455,227</b>	<b>129,426</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200		8,200	6,857	1,343
Supplies and Materials	200	-	200	199	1
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,400</b>	<b>-</b>	<b>8,400</b>	<b>7,056</b>	<b>1,344</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	55,418		55,418	53,453	1,965
Supplies and Materials	50	-	50	50	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>55,468</b>	<b>-</b>	<b>55,468</b>	<b>53,503</b>	<b>1,965</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	55,690	35,118	90,808	90,808	
Supplies and Materials	1,000	-	1,000	994	6
<b>Total Undist. Expend. - Guidance Services</b>	<b>56,690</b>	<b>35,118</b>	<b>91,808</b>	<b>91,802</b>	<b>6</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Services (400-500)	900		900	700	200
Supplies and Materials	1,200		1,200	1,158	42
Other Objects	900	-	900	-	900
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>1,858</b>	<b>1,142</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	105,366	(3,708)	101,658	101,658	
Salaries of Technology Coordinators	56,230	(2,048)	54,182	50,404	3,778
Supplies and Materials	4,500	-	4,500	4,460	40
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>166,096</b>	<b>(5,756)</b>	<b>160,340</b>	<b>156,522</b>	<b>3,818</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	2,400	700	3,100	700	2,400
Supplies and Materials	1,000	-	1,000	993	7
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>3,400</b>	<b>700</b>	<b>4,100</b>	<b>1,693</b>	<b>2,407</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	122,213		122,213	121,516	697
Salaries of Secretarial and Clerical Assistants	34,930	12,720	47,650	47,650	
Other Purchased Services (400-500 series)	1,000		1,000	892	108
Supplies and Materials	4,500	-	4,500	2,883	1,617
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>162,643</b>	<b>12,720</b>	<b>175,363</b>	<b>172,941</b>	<b>2,422</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 14</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Security</b>					
Salaries	\$ 36,049		\$ 36,049	\$ 33,834	\$ 2,215
General Supplies	500	-	500		500
<b>Total Undist. Expend. - Security</b>	<u>36,549</u>	<u>-</u>	<u>36,549</u>	<u>33,834</u>	<u>2,715</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>36,549</u>	<u>-</u>	<u>36,549</u>	<u>33,834</u>	<u>2,715</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,500	-	2,500	721	1,779
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>721</u>	<u>1,779</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	26,493		26,493	17,799	8,694
T.P.A.F. Contributions - ERIP	5,192		5,192	4,816	376
Health Benefits	374,991	\$ (9,022)	365,969	365,968	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>406,676</u>	<u>(9,022)</u>	<u>397,654</u>	<u>388,583</u>	<u>9,071</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>406,676</u>	<u>(9,022)</u>	<u>397,654</u>	<u>388,583</u>	<u>9,071</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>901,422</u>	<u>33,760</u>	<u>935,182</u>	<u>908,513</u>	<u>26,669</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>2,428,646</u>	<u>91,189</u>	<u>2,519,835</u>	<u>2,363,740</u>	<u>156,095</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>2,428,646</u>	<u>91,189</u>	<u>2,519,835</u>	<u>2,363,740</u>	<u>156,095</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,428,646	91,189	2,519,835	2,363,740	156,095
<b>Total Other Financing Sources:</b>	<u>2,428,646</u>	<u>91,189</u>	<u>2,519,835</u>	<u>2,363,740</u>	<u>156,095</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, 2009</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 15</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 51,478		\$ 51,478	\$ 49,692	\$ 1,786
Grades 1-5 - Salaries of Teachers	1,572,555	\$ (102,100)	1,470,455	1,417,113	53,342
Grades 6-8 - Salaries of Teachers	1,521,227	(57,286)	1,463,941	1,463,940	1
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	32,355	27,971	60,326	55,499	4,827
General Supplies	187,400	(6,450)	180,950	164,216	16,734
Textbooks	10,000	10,795	20,795	19,390	1,405
Other Objects	9,150	(2,726)	6,424	2,786	3,638
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>3,384,165</b>	<b>(129,796)</b>	<b>3,254,369</b>	<b>3,172,636</b>	<b>81,733</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	158,107	(6,500)	151,607	151,318	289
Other Salaries for Instruction	101,519	3,278	104,797	103,962	835
General Supplies	5,000	-	5,000	3,277	1,723
<b>Total Learning and/or Language Disabilities</b>	<b>264,626</b>	<b>(3,222)</b>	<b>261,404</b>	<b>258,557</b>	<b>2,847</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	558,577		558,577	548,052	10,525
General Supplies	3,500	-	3,500	3,284	216
<b>Total Resource Room/Resource Center</b>	<b>562,077</b>	<b>-</b>	<b>562,077</b>	<b>551,336</b>	<b>10,741</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>826,703</b>	<b>(3,222)</b>	<b>823,481</b>	<b>809,893</b>	<b>13,588</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	971,255	(45,300)	925,955	925,915	40
Other Salaries for Instruction	48,477	(16,752)	31,725	31,666	59
General Supplies	21,000		21,000	15,465	5,535
Textbooks	5,000	-	5,000	3,615	1,385
<b>Total Bilingual Education - Instruction</b>	<b>1,045,732</b>	<b>(62,052)</b>	<b>983,680</b>	<b>976,661</b>	<b>7,019</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Purchased Services (300-500 series)	500	-	500	-	500
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teacher Tutors	10,200	-	10,200	-	10,200
<b>Total Before/After School Programs - Instruction</b>	<b>10,200</b>	<b>-</b>	<b>10,200</b>	<b>-</b>	<b>10,200</b>
<b>Total Before/After School Programs</b>					
<b>Total Instruction and At-Risk Programs</b>	<b>5,267,300</b>	<b>(195,070)</b>	<b>5,072,230</b>	<b>4,959,190</b>	<b>113,040</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	483	8,683	8,683	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200	7,546	654
Supplies and Materials	500	-	500	329	171
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,900</b>	<b>483</b>	<b>17,383</b>	<b>16,558</b>	<b>825</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	56,860		56,860	52,489	4,371
Supplies and Materials	500	-	500	-	500
<b>Total Undistributed Expenditures - Health Services</b>	<b>57,360</b>	<b>-</b>	<b>57,360</b>	<b>52,489</b>	<b>4,871</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	161,056	32,095	193,151	193,150	1
Supplies and Materials	2,000	1,440	3,440	1,507	1,933
<b>Total Undist. Expend. - Guidance Services</b>	<b>163,056</b>	<b>33,535</b>	<b>196,591</b>	<b>194,657</b>	<b>1,934</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Salaries	9,000		9,000		9,000
Supplies and Materials	2,500	-	2,500	2,264	236
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>11,500</b>	<b>-</b>	<b>11,500</b>	<b>2,264</b>	<b>9,236</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

School: No. 15	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 84,949	\$ 13,343	\$ 98,292	\$ 98,292	
Salaries of Technology Coordinators		55,712	55,712	43,562	\$ 12,150
Other Purchased Services (400-500 series)	3,900		3,900		3,900
Supplies and Materials	42,750	(4,007)	38,743	34,509	4,234
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>131,599</b>	<b>65,048</b>	<b>196,647</b>	<b>176,363</b>	<b>20,284</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	2,500		2,500		2,500
Supplies and Materials	700	-	700	254	446
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>3,200</b>	<b>-</b>	<b>3,200</b>	<b>254</b>	<b>2,946</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	300,860	(22,000)	278,860	265,565	13,295
Salaries of Secretarial and Clerical Assistants	81,260	(12,852)	68,408	58,483	9,925
Other Purchased Services (400-500 series)	3,000		3,000	1,290	1,710
Supplies and Materials	2,500		2,500	1,446	1,054
Other Objects	5,000	-	5,000	803	4,197
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>392,620</b>	<b>(34,852)</b>	<b>357,768</b>	<b>327,587</b>	<b>30,181</b>
<b>Undist. Expend. - Custodial Services</b>					
Salaries		2,726	2,726	2,726	
General Supplies	-	-			-
<b>Total Undist. Expend. - Custodial Services</b>	<b>-</b>	<b>2,726</b>	<b>2,726</b>	<b>2,726</b>	<b>-</b>
<b>Undist. Expend. - Security</b>					
Salaries	52,973		52,973	51,187	1,786
General Supplies	3,250	-	3,250	2,578	672
<b>Total Undist. Expend. - Security</b>	<b>56,223</b>	<b>-</b>	<b>56,223</b>	<b>53,765</b>	<b>2,458</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>56,223</b>	<b>2,726</b>	<b>58,949</b>	<b>56,491</b>	<b>2,458</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	9,300	-	9,300	4,499	4,801
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>9,300</b>	<b>-</b>	<b>9,300</b>	<b>4,499</b>	<b>4,801</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	73,679		73,679	43,047	30,632
T.P.A.F. Contributions - ERIP	38,433		38,433	17,305	21,128
Health Benefits	1,064,078	35,693	1,099,771	1,099,770	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,176,190</b>	<b>35,693</b>	<b>1,211,883</b>	<b>1,160,122</b>	<b>51,761</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,176,190</b>	<b>35,693</b>	<b>1,211,883</b>	<b>1,160,122</b>	<b>51,761</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>2,017,948</b>	<b>102,633</b>	<b>2,120,581</b>	<b>1,991,284</b>	<b>129,297</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>7,285,248</b>	<b>(92,437)</b>	<b>7,192,811</b>	<b>6,950,474</b>	<b>242,337</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>7,285,248</b>	<b>(92,437)</b>	<b>7,192,811</b>	<b>6,950,474</b>	<b>242,337</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	7,285,248	(92,437)	7,192,811	6,950,474	242,337
<b>Total Other Financing Sources:</b>	<b>7,285,248</b>	<b>(92,437)</b>	<b>7,192,811</b>	<b>6,950,474</b>	<b>242,337</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 17</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 921,547	\$ (887,368)	\$ 34,179		\$ 34,179
<b>Regular Programs - Undistributed Instruction</b>					
General Supplies	29,601	(29,601)			
Textbooks	9,000	(9,000)	-	-	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>960,148</u>	<u>(925,969)</u>	<u>34,179</u>	<u>-</u>	<u>34,179</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	104,342	(104,342)			
General Supplies	1,000	(1,000)	-	-	-
<b>Total Resource Room/Resource Center</b>	<u>105,342</u>	<u>(105,342)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>105,342</u>	<u>(105,342)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	105,334	(105,334)			
General Supplies	1,000	(1,000)	-	-	-
<b>Total Bilingual Education - Instruction</b>	<u>106,334</u>	<u>(106,334)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction and At-Risk Programs</b>	<u>1,171,824</u>	<u>(1,137,645)</u>	<u>34,179</u>	<u>-</u>	<u>34,179</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(8,200)			
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(8,200)			
Supplies and Materials	100	(100)	-	-	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,500</u>	<u>(16,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	99,070	(99,070)			
Supplies and Materials	200	(200)	-	-	-
<b>Total Undistributed Expenditures - Health Services</b>	<u>99,270</u>	<u>(99,270)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	105,334	(105,334)			
Supplies and Materials	300	(300)	-	-	-
<b>Total Undist. Expend. - Guidance Services</b>	<u>105,634</u>	<u>(105,634)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	650	(599)	51	-	51
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>650</u>	<u>(599)</u>	<u>51</u>	<u>-</u>	<u>51</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	50,938	(50,938)			
Salaries of Technology Coordinators	103,746	(103,746)			
Supplies and Materials	7,000	(7,000)			
Other Objects	800	(800)	-	-	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>162,484</u>	<u>(162,484)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	126,706	(116,929)	9,777	\$ 9,777	
Salaries of Secretarial and Clerical Assistants	52,092	(48,000)	4,092	4,018	74
Other Purchased Services (400-500 series)	150	(150)			
Supplies and Materials	200	(200)	-	-	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>179,148</u>	<u>(165,279)</u>	<u>13,869</u>	<u>13,795</u>	<u>74</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	1,200	(1,200)	-	-	-
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>1,200</u>	<u>(1,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 17</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	\$ 20,863		\$ 20,863	\$ 407	\$ 20,456
T.P.A.F. Contributions - ERIP	7,479		7,479	101	7,378
Health Benefits	294,302	\$ (262,527)	31,775	31,775	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>322,644</u>	<u>(262,527)</u>	<u>60,117</u>	<u>32,283</u>	<u>27,834</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>322,644</u>	<u>(262,527)</u>	<u>60,117</u>	<u>32,283</u>	<u>27,834</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>887,530</u>	<u>(813,493)</u>	<u>74,037</u>	<u>46,078</u>	<u>27,959</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>2,059,354</u>	<u>(1,951,138)</u>	<u>108,216</u>	<u>46,078</u>	<u>62,138</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>2,059,354</u>	<u>(1,951,138)</u>	<u>108,216</u>	<u>46,078</u>	<u>62,138</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,059,354	(1,951,138)	108,216	46,078	62,138
<b>Total Other Financing Sources:</b>	<u>2,059,354</u>	<u>(1,951,138)</u>	<u>108,216</u>	<u>46,078</u>	<u>62,138</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1, 2009</b>	-	-	-	-	-
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 18</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 448,562	\$ 36,445	\$ 485,007	\$ 485,007	
Grades 1-5 - Salaries of Teachers	2,078,667	(50,000)	2,028,667	1,981,221	\$ 47,446
Grades 6-8 - Salaries of Teachers	1,089,353	(310,131)	779,222	778,904	318
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	245,666	51,932	297,598	267,520	30,078
Purchased Technical Services	360		360		360
Other Purchased Services (400-500 series)	2,000		2,000		2,000
General Supplies	293,844	13,653	307,497	277,797	29,700
Textbooks	13,159		13,159	13,070	89
Other Objects	10,900	-	10,900	10,728	172
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>4,182,511</b>	<b>(258,101)</b>	<b>3,924,410</b>	<b>3,814,247</b>	<b>110,163</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	50,398	(31,400)	18,998	18,987	11
Other Salaries for Instruction	25,470	7,951	33,421	33,421	
General Supplies	1,476		1,476	1,411	65
Textbooks	588	-	588	-	588
<b>Total Behavioral Disabilities</b>	<b>77,932</b>	<b>(23,449)</b>	<b>54,483</b>	<b>53,819</b>	<b>664</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	104,576		104,576	48,362	56,214
Other Salaries for Instruction	44,893	(13,000)	31,893	2,204	29,689
General Supplies	2,518		2,518	2,143	375
Textbooks	700	-	700	-	700
<b>Total Multiple Disabilities</b>	<b>152,687</b>	<b>(13,000)</b>	<b>139,687</b>	<b>52,709</b>	<b>86,978</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	703,095	(8,686)	694,409	691,229	3,180
General Supplies	7,865		7,865	6,950	915
Textbooks	1,218	-	1,218	1,205	13
<b>Total Resource Room/Resource Center</b>	<b>712,178</b>	<b>(8,686)</b>	<b>703,492</b>	<b>699,384</b>	<b>4,108</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>942,797</b>	<b>(45,135)</b>	<b>897,662</b>	<b>805,912</b>	<b>91,750</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	636,672	(20,410)	616,262	616,262	
Other Salaries for Instruction		32,200	32,200	32,187	13
General Supplies	64,168		64,168	56,887	7,281
Textbooks	3,685		3,685	3,289	396
Other Objects	400	-	400	144	256
<b>Total Bilingual Education - Instruction</b>	<b>704,925</b>	<b>11,790</b>	<b>716,715</b>	<b>708,769</b>	<b>7,946</b>
<b>Total Instruction and At-Risk Programs</b>	<b>5,830,233</b>	<b>(291,446)</b>	<b>5,538,787</b>	<b>5,328,928</b>	<b>209,859</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	16,400	(7,000)	9,400	6,972	2,428
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200	3,402	4,798
Supplies and Materials	100	-	100	-	100
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>24,700</b>	<b>(7,000)</b>	<b>17,700</b>	<b>10,374</b>	<b>7,326</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	103,682		103,682	99,692	3,990
Supplies and Materials	350	-	350	294	56
<b>Total Undistributed Expenditures - Health Services</b>	<b>104,032</b>	<b>-</b>	<b>104,032</b>	<b>99,986</b>	<b>4,046</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	172,347	8,618	180,965	180,965	
Other Purchased Services (400-500 series)	350		350		350
Supplies and Materials	825	-	825	498	327
<b>Total Undist. Expend. - Guidance Services</b>	<b>173,522</b>	<b>8,618</b>	<b>182,140</b>	<b>181,463</b>	<b>677</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

School: No. 18	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Services (400-500)	\$ 2,500		\$ 2,500		\$ 2,500
Supplies and Materials	4,000	-	4,000	\$ 3,512	488
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	6,500	-	6,500	3,512	2,988
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	118,400	\$ (17,624)	100,776	100,764	12
Other Purchased Services (400-500 series)	5,000	(4,000)	1,000		1,000
Supplies and Materials	22,147		22,147	21,500	647
Other Objects	750	-	750	-	750
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	146,297	(21,624)	124,673	122,264	2,409
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	2,200	-	2,200	-	2,200
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	2,200	-	2,200	-	2,200
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	325,975	(26,000)	299,975	299,792	183
Salaries of Secretarial and Clerical Assistants	112,104	29,661	141,765	141,563	202
Other Purchased Services (400-500 series)	1,800	5,554	7,354	5,554	1,800
Supplies and Materials	14,482	(5,554)	8,928	8,150	778
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	454,361	3,661	458,022	455,059	2,963
<b>Undist. Expend. - Security</b>					
Salaries	55,079		55,079	52,916	2,163
General Supplies	330	-	330	-	330
<b>Total Undist. Expend. - Security</b>	55,409	-	55,409	52,916	2,493
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	55,409	-	55,409	52,916	2,493
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	15,000	-	15,000	10,013	4,987
<b>Total Undist. Expend. - Student Transportation Serv.</b>	15,000	-	15,000	10,013	4,987
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	81,548		81,548	67,103	14,445
T.P.A.F. Contributions - ERIP	54,696		54,696	23,521	31,175
Health Benefits	1,333,126	(42,389)	1,290,737	1,290,737	-
<b>TOTAL UNALLOCATED BENEFITS</b>	1,469,370	(42,389)	1,426,981	1,381,361	45,620
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	1,469,370	(42,389)	1,426,981	1,381,361	45,620
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	2,451,391	(58,734)	2,392,657	2,316,948	75,709
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	8,281,624	(350,180)	7,931,444	7,645,876	285,568
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	8,281,624	(350,180)	7,931,444	7,645,876	285,568
<b>Other Financing Sources:</b>					
Operating Transfer In	8,281,624	(350,180)	7,931,444	7,645,876	285,568
<b>Total Other Financing Sources:</b>	8,281,624	(350,180)	7,931,444	7,645,876	285,568
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1, 2009</b>	-	-	-	-	-
<b>Fund Balance, June 30, 2010</b>	\$ -	\$ -	\$ -	\$ -	\$ -



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

School: No. 19	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 106,196		\$ 106,196	\$ 102,446	\$ 3,750
Grades 1-5 - Salaries of Teachers	1,206,771	\$ (53,450)	1,153,321	1,153,315	6
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	77,713	20,223	97,936	97,936	
Purchased Professional-Educational Services	1,500		1,500		1,500
General Supplies	80,593	(5,850)	74,743	71,325	3,418
Textbooks	5,000		5,000	726	4,274
Other Objects	3,600	-	3,600	2,065	1,535
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,481,373</b>	<b>(39,077)</b>	<b>1,442,296</b>	<b>1,427,813</b>	<b>14,483</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	52,558		52,558	39,556	13,002
Other Salaries for Instruction	45,036		45,036	43,421	1,615
General Supplies	3,100		3,100	2,434	666
Textbooks	350	-	350	-	350
<b>Total Cognitive - Mild</b>	<b>101,044</b>	<b>-</b>	<b>101,044</b>	<b>85,411</b>	<b>15,633</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	79,377	21,228	100,605	100,605	
General Supplies	3,000		3,000	315	2,685
Textbooks	450	-	450	-	450
<b>Total Resource Room/Resource Center</b>	<b>82,827</b>	<b>21,228</b>	<b>104,055</b>	<b>100,920</b>	<b>3,135</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>183,871</b>	<b>21,228</b>	<b>205,099</b>	<b>186,331</b>	<b>18,768</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	165,592	(27,400)	138,192	138,080	112
Other Purchased Services (400-500 series)	200		200		200
General Supplies	2,000		2,000	669	1,331
Textbooks	500	-	500	-	500
<b>Total Bilingual Education - Instruction</b>	<b>168,292</b>	<b>(27,400)</b>	<b>140,892</b>	<b>138,749</b>	<b>2,143</b>
<b>Before/After School Programs - Instruction</b>					
Supplies and Materials	5,000	-	5,000	-	5,000
<b>Total Before/After School Programs - Instruction</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>Total Before/After School Programs</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>Summer School - Instruction</b>					
General Supplies	9,000	-	9,000		9,000
<b>Total Summer School - Instruction</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>
<b>Total Summer School</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,847,536</b>	<b>(45,249)</b>	<b>1,802,287</b>	<b>1,752,893</b>	<b>49,394</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	-	8,200	8,018	182
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,200</b>	<b>-</b>	<b>8,200</b>	<b>8,018</b>	<b>182</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	69,581	24,746	94,327	94,327	
Supplies and Materials	200	-	200	-	200
<b>Total Undistributed Expenditures - Health Services</b>	<b>69,781</b>	<b>24,746</b>	<b>94,527</b>	<b>94,327</b>	<b>200</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	105,366	(3,708)	101,658	101,658	
Other Purchased Services (400-500 series)	200		200		200
Supplies and Materials	100	-	100	-	100
<b>Total Undist. Expend. - Guidance Services</b>	<b>105,666</b>	<b>(3,708)</b>	<b>101,958</b>	<b>101,658</b>	<b>300</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 19</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Services (400-500)	\$ 600		\$ 600		\$ 600
Supplies and Materials	600	-	600	-	600
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	86,649	\$ 14,209	100,858	\$ 100,858	
Salaries of Technology Coordinators	59,630	(2,197)	57,433	57,433	
Other Purchased Services (400-500 series)	600		600		600
Supplies and Materials	11,696	-	11,696	7,067	4,629
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>158,575</u>	<u>12,012</u>	<u>170,587</u>	<u>165,358</u>	<u>5,229</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	136,177		136,177	126,090	10,087
Salaries of Secretarial and Clerical Assistants	52,092		52,092	50,251	1,841
Other Purchased Services (400-500 series)	1,200		1,200		1,200
Supplies and Materials	25,111	252	25,363	10,830	14,533
Other Objects	3,000	-	3,000	2,800	200
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>217,580</u>	<u>252</u>	<u>217,832</u>	<u>189,971</u>	<u>27,861</u>
<b>Undist. Expend. - Security</b>					
Salaries	38,530	5,565	44,095	44,095	
General Supplies	300	-	300		300
<b>Total Undist. Expend. - Security</b>	<u>38,830</u>	<u>5,565</u>	<u>44,395</u>	<u>44,095</u>	<u>300</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>38,830</u>	<u>5,565</u>	<u>44,395</u>	<u>44,095</u>	<u>300</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	8,000	-	8,000	3,064	4,936
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>3,064</u>	<u>4,936</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	33,078		33,078	26,686	6,392
T.P.A.F. Contributions - ERIP	9,763	(24)	9,739	7,418	2,321
Health Benefits	448,475	29,921	478,396	478,396	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>491,316</u>	<u>29,897</u>	<u>521,213</u>	<u>512,500</u>	<u>8,713</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>491,316</u>	<u>29,897</u>	<u>521,213</u>	<u>512,500</u>	<u>8,713</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,099,148</u>	<u>68,764</u>	<u>1,167,912</u>	<u>1,118,991</u>	<u>48,921</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>2,946,684</u>	<u>23,515</u>	<u>2,970,199</u>	<u>2,871,884</u>	<u>98,315</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>2,946,684</u>	<u>23,515</u>	<u>2,970,199</u>	<u>2,871,884</u>	<u>98,315</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,946,684	23,515	2,970,199	2,871,884	98,315
<b>Total Other Financing Sources:</b>	<u>2,946,684</u>	<u>23,515</u>	<u>2,970,199</u>	<u>2,871,884</u>	<u>98,315</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, 2009</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 20</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>		<u>Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 216,282		\$ 216,282	\$ 210,715	\$ 5,567
Grades 1-5 - Salaries of Teachers	1,036,522	\$ (40,000)	996,522	984,516	12,006
Grades 6-8 - Salaries of Teachers	691,195	(49,696)	641,499	640,923	576
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	100,051	22,458	122,509	112,593	9,916
General Supplies	93,527	133	93,660	93,386	274
Textbooks	30,716		30,716	24,320	6,396
Other Objects	5,500	-	5,500	-	5,500
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,173,793</b>	<b>(67,105)</b>	<b>2,106,688</b>	<b>2,066,453</b>	<b>40,235</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	60,010	96,270	156,280	156,280	
Other Salaries for Instruction	45,036		45,036	43,421	1,615
General Supplies	4,900		4,900	3,968	932
Textbooks	2,300	-	2,300	531	1,769
<b>Total Cognitive - Mild</b>	<b>112,246</b>	<b>96,270</b>	<b>208,516</b>	<b>204,200</b>	<b>4,316</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	50,398	46,926	97,324	97,324	
Other Salaries for Instruction	42,332		42,332	41,644	688
General Supplies	4,900	483	5,383	2,656	2,727
Textbooks	2,300	-	2,300	326	1,974
<b>Total Learning and/or Language Disabilities</b>	<b>99,930</b>	<b>47,409</b>	<b>147,339</b>	<b>141,950</b>	<b>5,389</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	169,464	(57,469)	111,995	63,621	48,374
Other Salaries for Instruction	168,033	(39,000)	129,033	126,617	2,416
General Supplies	8,584		8,584	6,143	2,441
Textbooks	3,016	-	3,016	2,792	224
<b>Total Multiple Disabilities</b>	<b>349,097</b>	<b>(96,469)</b>	<b>252,628</b>	<b>199,173</b>	<b>53,455</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	380,326	(6,190)	374,136	367,787	6,349
General Supplies	4,000		4,000	2,585	1,415
Textbooks	3,000	-	3,000	435	2,565
<b>Total Resource Room/Resource Center</b>	<b>387,326</b>	<b>(6,190)</b>	<b>381,136</b>	<b>370,807</b>	<b>10,329</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>948,599</b>	<b>41,020</b>	<b>989,619</b>	<b>916,130</b>	<b>73,489</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	139,688	(6,477)	133,211	131,439	1,772
General Supplies	4,000		4,000	2,527	1,473
Textbooks	2,500	-	2,500	71	2,429
<b>Total Bilingual Education - Instruction</b>	<b>146,188</b>	<b>(6,477)</b>	<b>139,711</b>	<b>134,037</b>	<b>5,674</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Supplies and Materials	900		900		900
Other Objects	100	-	100	-	100
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,269,580</b>	<b>(32,562)</b>	<b>3,237,018</b>	<b>3,116,620</b>	<b>120,398</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200		8,200	6,940	1,260
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200	7,353	847
Supplies and Materials	100	-	100	-	100
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,500</b>	<b>-</b>	<b>16,500</b>	<b>14,293</b>	<b>2,207</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	71,037	23,690	94,727	94,727	
Supplies and Materials	400	-	400	-	400
<b>Total Undistributed Expenditures - Health Services</b>	<b>71,437</b>	<b>23,690</b>	<b>95,127</b>	<b>94,727</b>	<b>400</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

School: No. 20	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	\$ 103,282	\$ (3,590)	\$ 99,692	\$ 99,692	
Supplies and Materials	800	-	800	-	\$ 800
<b>Total Undist. Expend. - Guidance Services</b>	<b>104,082</b>	<b>(3,590)</b>	<b>100,492</b>	<b>99,692</b>	<b>800</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Services (400-500)	450		450		450
Supplies and Materials	3,882		3,882	3,630	252
Other Objects	203	-	203	-	203
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>4,535</b>	<b>-</b>	<b>4,535</b>	<b>3,630</b>	<b>905</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	102,094	(3,564)	98,530	98,527	3
Salaries of Technology Coordinators	56,230	(448)	55,782	55,712	70
Supplies and Materials	7,500	-	7,500	5,862	1,638
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>165,824</b>	<b>(4,012)</b>	<b>161,812</b>	<b>160,101</b>	<b>1,711</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	208,985		208,985	191,241	17,744
Salaries of Secretarial and Clerical Assistants	102,827		102,827	99,302	3,525
Other Purchased Services (400-500 series)		500	500		500
Supplies and Materials	5,118	(412)	4,706	4,215	491
Other Objects	700	-	700	385	315
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>317,630</b>	<b>88</b>	<b>317,718</b>	<b>295,143</b>	<b>22,575</b>
<b>Undist. Expend. - Security</b>					
Salaries	42,579	7,908	50,487	47,121	3,366
General Supplies	6,954	-	6,954	6,704	250
<b>Total Undist. Expend. - Security</b>	<b>49,533</b>	<b>7,908</b>	<b>57,441</b>	<b>53,825</b>	<b>3,616</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>49,533</b>	<b>7,908</b>	<b>57,441</b>	<b>53,825</b>	<b>3,616</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,000	-	6,000	2,716	3,284
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>2,716</b>	<b>3,284</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	61,506		61,506	46,283	15,223
T.P.A.F. Contributions - ERIP	19,277		19,277	8,455	10,822
Health Benefits	766,499	(37,848)	728,651	728,651	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>847,282</b>	<b>(37,848)</b>	<b>809,434</b>	<b>783,389</b>	<b>26,045</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>847,282</b>	<b>(37,848)</b>	<b>809,434</b>	<b>783,389</b>	<b>26,045</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,582,823</b>	<b>(13,764)</b>	<b>1,569,059</b>	<b>1,507,516</b>	<b>61,543</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>4,852,403</b>	<b>(46,326)</b>	<b>4,806,077</b>	<b>4,624,136</b>	<b>181,941</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>4,852,403</b>	<b>(46,326)</b>	<b>4,806,077</b>	<b>4,624,136</b>	<b>181,941</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,852,403	(46,326)	4,806,077	4,624,136	181,941
<b>Total Other Financing Sources:</b>	<b>4,852,403</b>	<b>(46,326)</b>	<b>4,806,077</b>	<b>4,624,136</b>	<b>181,941</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010

School: No. 21	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 124,460	\$ 67,402	\$ 191,862	\$ 190,149	\$ 1,713
Grades 1-5 - Salaries of Teachers	1,800,782	(122,652)	1,678,130	1,655,472	22,658
Grades 6-8 - Salaries of Teachers	1,088,475	(30,577)	1,057,898	1,057,897	1
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	95,503	56,538	152,041	152,041	
Purchased Professional-Educational Services	1,400		1,400		1,400
General Supplies	183,613		183,613	177,551	6,062
Textbooks	11,030		11,030	9,704	1,326
Other Objects	6,280	-	6,280	5,789	491
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>3,311,543</b>	<b>(29,289)</b>	<b>3,282,254</b>	<b>3,248,603</b>	<b>33,651</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	56,230	(12,685)	43,545	43,015	530
Other Salaries for Instruction	37,199	6,502	43,701	42,693	1,008
General Supplies	1,500		1,500	1,457	43
Textbooks	600	-	600	496	104
<b>Total Behavioral Disabilities</b>	<b>95,529</b>	<b>(6,183)</b>	<b>89,346</b>	<b>87,661</b>	<b>1,685</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	117,552	(41,000)	76,552	76,147	405
Other Salaries for Instruction	67,794		67,794	49,560	18,234
General Supplies	3,000		3,000	2,998	2
Textbooks	1,200	-	1,200	1,097	103
<b>Total Multiple Disabilities</b>	<b>189,546</b>	<b>(41,000)</b>	<b>148,546</b>	<b>129,802</b>	<b>18,744</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	391,911	52,456	444,367	443,815	552
General Supplies	2,200	-	2,200	2,149	51
<b>Total Resource Room/Resource Center</b>	<b>394,111</b>	<b>52,456</b>	<b>446,567</b>	<b>445,964</b>	<b>603</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>679,186</b>	<b>5,273</b>	<b>684,459</b>	<b>663,427</b>	<b>21,032</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	467,692	52,354	520,046	519,801	245
Other Salaries for Instruction		35,100	35,100	35,003	97
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	25,000		25,000	23,730	1,270
Textbooks	9,100	-	9,100	8,163	937
<b>Total Bilingual Education - Instruction</b>	<b>502,792</b>	<b>87,454</b>	<b>590,246</b>	<b>586,697</b>	<b>3,549</b>
<b>Total Instruction and At-Risk Programs</b>	<b>4,493,521</b>	<b>63,438</b>	<b>4,556,959</b>	<b>4,498,727</b>	<b>58,232</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200		8,200	8,188	12
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	6,909	1,291
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>-</b>	<b>16,400</b>	<b>15,097</b>	<b>1,303</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	53,098	5,843	58,941	58,906	35
Supplies and Materials	600	-	600	531	69
<b>Total Undistributed Expenditures - Health Services</b>	<b>53,698</b>	<b>5,843</b>	<b>59,541</b>	<b>59,437</b>	<b>104</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	103,746	(3,654)	100,092	100,092	
Other Purchased Prof. and Tech. Services	400		400		400
Supplies and Materials	1,000	-	1,000	812	188
<b>Total Undist. Expend. - Guidance Services</b>	<b>105,146</b>	<b>(3,654)</b>	<b>101,492</b>	<b>100,904</b>	<b>588</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Purchased Prof. Educational Services	800		800		800
Supplies and Materials	4,550	-	4,550	4,517	33
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>5,350</b>	<b>-</b>	<b>5,350</b>	<b>4,517</b>	<b>833</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

School: No. 21	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 102,126	\$ (3,599)	\$ 98,527	\$ 98,527	
Salaries of Technology Coordinators	103,746	(3,000)	100,746	100,092	\$ 654
Supplies and Materials	14,600	-	14,600	12,387	2,213
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>220,472</b>	<b>(6,599)</b>	<b>213,873</b>	<b>211,006</b>	<b>2,867</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	2,200	-	2,200	-	2,200
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	361,777	(20,000)	341,777	334,145	7,632
Salaries of Secretarial and Clerical Assistants	94,940	1,662	96,602	96,602	
Other Purchased Services (400-500 series)	800	-	800	-	800
Supplies and Materials	13,538	(1,680)	11,858	11,115	743
Other Objects	650	-	650	125	525
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>471,705</b>	<b>(20,018)</b>	<b>451,687</b>	<b>441,987</b>	<b>9,700</b>
<b>Undist. Expend. - Custodial Services</b>					
General Supplies	-	1,700	1,700	1,699	1
<b>Total Undist. Expend. - Custodial Services</b>	<b>-</b>	<b>1,700</b>	<b>1,700</b>	<b>1,699</b>	<b>1</b>
<b>Undist. Expend. - Security</b>					
Salaries	52,917	-	52,917	50,837	2,080
General Supplies	1,000	-	1,000	992	8
<b>Total Undist. Expend. - Security</b>	<b>53,917</b>	<b>-</b>	<b>53,917</b>	<b>51,829</b>	<b>2,088</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>53,917</b>	<b>1,700</b>	<b>55,617</b>	<b>53,528</b>	<b>2,089</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr. Serv (Oth. than Bet Home & Sch)-Vend	5,025	-	5,025	4,676	349
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>5,025</b>	<b>-</b>	<b>5,025</b>	<b>4,676</b>	<b>349</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	63,792	-	63,792	49,237	14,555
T.P.A.F. Contributions - ERIP	27,948	-	27,948	14,215	13,733
Health Benefits	934,812	54,578	989,390	989,389	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,026,552</b>	<b>54,578</b>	<b>1,081,130</b>	<b>1,052,841</b>	<b>28,289</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,026,552</b>	<b>54,578</b>	<b>1,081,130</b>	<b>1,052,841</b>	<b>28,289</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,960,465</b>	<b>31,850</b>	<b>1,992,315</b>	<b>1,943,993</b>	<b>48,322</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>6,453,986</b>	<b>95,288</b>	<b>6,549,274</b>	<b>6,442,720</b>	<b>106,554</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>6,453,986</b>	<b>95,288</b>	<b>6,549,274</b>	<b>6,442,720</b>	<b>106,554</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	6,453,986	95,288	6,549,274	6,442,720	106,554
<b>Total Other Financing Sources:</b>	<b>6,453,986</b>	<b>95,288</b>	<b>6,549,274</b>	<b>6,442,720</b>	<b>106,554</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010

School: No. 24	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 193,162	\$ 77,877	\$ 271,039	\$ 264,092	\$ 6,947
Grades 1-5 - Salaries of Teachers	980,287	18,630	998,917	995,941	2,976
Grades 6-8 - Salaries of Teachers		326,455	326,455	325,602	853
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	134,634	42,461	177,095	169,878	7,217
General Supplies	95,600		95,600	93,118	2,482
Textbooks	37,000		37,000	34,832	2,168
Other Objects	4,600	-	4,600	3,803	797
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,445,283</b>	<b>465,423</b>	<b>1,910,706</b>	<b>1,887,266</b>	<b>23,440</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Other Salaries for Instruction	-	50,807	50,807	50,804	3
<b>Total Learning and/or Language Disabilities</b>	<b>-</b>	<b>50,807</b>	<b>50,807</b>	<b>50,804</b>	<b>3</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers		147,735	147,735	147,604	131
Other Salaries for Instruction	-	26,294	26,294	26,294	-
<b>Total Behavioral Disabilities</b>	<b>-</b>	<b>174,029</b>	<b>174,029</b>	<b>173,898</b>	<b>131</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	170,292	(61,000)	109,292	109,213	79
General Supplies	1,500		1,500	1,183	317
Textbooks	1,350	-	1,350	1,300	50
<b>Total Resource Room/Resource Center</b>	<b>173,142</b>	<b>(61,000)</b>	<b>112,142</b>	<b>111,696</b>	<b>446</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>173,142</b>	<b>163,836</b>	<b>336,978</b>	<b>336,398</b>	<b>580</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	528,396	99,694	628,090	628,090	
Other Salaries for Instruction		51,204	51,204	51,204	
General Supplies	10,225		10,225	10,127	98
Textbooks	2,000	-	2,000	1,953	47
<b>Total Bilingual Education - Instruction</b>	<b>540,621</b>	<b>150,898</b>	<b>691,519</b>	<b>691,374</b>	<b>145</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,159,046</b>	<b>780,157</b>	<b>2,939,203</b>	<b>2,915,038</b>	<b>24,165</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	523	8,723	8,723	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	7,469	731
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>523</b>	<b>16,923</b>	<b>16,192</b>	<b>731</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	61,651	4,993	66,644	66,644	
Supplies and Materials	450	-	450	444	6
<b>Total Undistributed Expenditures - Health Services</b>	<b>62,101</b>	<b>4,993</b>	<b>67,094</b>	<b>67,088</b>	<b>6</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	61,090		61,090	59,813	1,277
Supplies and Materials	500	-	500	204	296
<b>Total Undist. Expend. - Guidance Services</b>	<b>61,590</b>	<b>-</b>	<b>61,590</b>	<b>60,017</b>	<b>1,573</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	500	-	500	-	500
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	50,000	6,223	56,223	56,223	
Salaries of Technology Coordinators	55,690	(1,218)	54,472	54,437	35
Supplies and Materials	15,625	-	15,625	15,102	523
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>121,315</b>	<b>5,005</b>	<b>126,320</b>	<b>125,762</b>	<b>558</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

School: No. 24	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 199,773	\$ (17,000)	\$ 182,773	\$ 182,105	\$ 668
Salaries of Secretarial and Clerical Assistants	67,625	12,518	80,143	80,143	
Other Purchased Services (400-500 series)	700		700		700
Supplies and Materials	10,000		10,000	9,207	793
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>278,098</b>	<b>(4,482)</b>	<b>273,616</b>	<b>271,455</b>	<b>2,161</b>
<b>Undist. Expend. - Security</b>					
Salaries	37,345		37,345	35,838	1,507
General Supplies	150	-	150	99	51
<b>Total Undist. Expend. - Security</b>	<b>37,495</b>	<b>-</b>	<b>37,495</b>	<b>35,937</b>	<b>1,558</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>37,495</b>	<b>-</b>	<b>37,495</b>	<b>35,937</b>	<b>1,558</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	7,000	-	7,000	4,254	2,746
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>4,254</b>	<b>2,746</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	45,389		45,389	44,761	628
T.P.A.F. Contributions - ERIP	11,218		11,218	10,877	341
Health Benefits	542,820	136,134	678,954	678,953	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>599,427</b>	<b>136,134</b>	<b>735,561</b>	<b>734,591</b>	<b>970</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>599,427</b>	<b>136,134</b>	<b>735,561</b>	<b>734,591</b>	<b>970</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,183,926</b>	<b>142,173</b>	<b>1,326,099</b>	<b>1,315,296</b>	<b>10,803</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>3,342,972</b>	<b>922,330</b>	<b>4,265,302</b>	<b>4,230,334</b>	<b>34,968</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>3,342,972</b>	<b>922,330</b>	<b>4,265,302</b>	<b>4,230,334</b>	<b>34,968</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,342,972	922,330	4,265,302	4,230,334	34,968
<b>Total Other Financing Sources:</b>	<b>3,342,972</b>	<b>922,330</b>	<b>4,265,302</b>	<b>4,230,334</b>	<b>34,968</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 25</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 286,177	\$ 4,159	\$ 290,336	\$ 290,336	
Grades 1-5 - Salaries of Teachers	1,256,396	(90,000)	1,166,396	1,036,711	\$ 129,685
Grades 6-8 - Salaries of Teachers	992,536	44,032	1,036,568	1,035,608	960
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	121,947	4,346	126,293	126,293	
Purchased Technical Services	375		375	345	30
Other Purchased Services (400-500 series)	2,215		2,215	629	1,586
General Supplies	151,469	446	151,915	150,995	920
Textbooks	14,671		14,671	14,664	7
Other Objects	4,000	-	4,000	-	4,000
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,829,786</b>	<b>(37,017)</b>	<b>2,792,769</b>	<b>2,655,581</b>	<b>137,188</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	117,950	(35,437)	82,513	82,513	
Other Salaries for Instruction	34,196	22,500	56,696	56,654	42
Other Purchased Services (400-500 series)	77		77	18	59
General Supplies	11,070	25	11,095	11,025	70
Textbooks	2,000		2,000	1,977	23
Other Objects	224	-	224	-	224
<b>Total Learning and/or Language Disabilities</b>	<b>165,517</b>	<b>(12,912)</b>	<b>152,605</b>	<b>152,187</b>	<b>418</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	273,197	(24,000)	249,197	248,323	874
Other Purchased Services (400-500 series)	94		94	43	51
General Supplies	11,296	36	11,332	11,209	123
Textbooks	2,025		2,025	2,023	2
Other Objects	272	-	272	-	272
<b>Total Resource Room/Resource Center</b>	<b>286,884</b>	<b>(23,964)</b>	<b>262,920</b>	<b>261,598</b>	<b>1,322</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>452,401</b>	<b>(36,876)</b>	<b>415,525</b>	<b>413,785</b>	<b>1,740</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	115,160	(4,200)	110,960	110,915	45
General Supplies	23,782	49	23,831	23,184	647
Textbooks	3,252		3,252	3,199	53
Other Objects	552	-	552	-	552
<b>Total Bilingual Education - Instruction</b>	<b>142,936</b>	<b>(4,151)</b>	<b>138,785</b>	<b>137,384</b>	<b>1,401</b>
<b>Alternative Education Program - Instruction</b>					
General Supplies	370	-	370	332	38
<b>Total Alternative Education Program - Instruction</b>	<b>370</b>	<b>-</b>	<b>370</b>	<b>332</b>	<b>38</b>
<b>Total Alternative Education Program</b>	<b>370</b>	<b>-</b>	<b>370</b>	<b>332</b>	<b>38</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,425,493</b>	<b>(78,044)</b>	<b>3,347,449</b>	<b>3,207,082</b>	<b>140,367</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	78	8,278	8,277	1
Supplies and Materials	630	-	630	620	10
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,830</b>	<b>78</b>	<b>8,908</b>	<b>8,897</b>	<b>11</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	66,289	26,233	92,522	92,522	
Supplies and Materials	975	-	975	970	5
<b>Total Undistributed Expenditures - Health Services</b>	<b>67,264</b>	<b>26,233</b>	<b>93,497</b>	<b>93,492</b>	<b>5</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	86,021	14,071	100,092	100,092	
Supplies and Materials	960	-	960	956	4
<b>Total Undist. Expend. - Guidance Services</b>	<b>86,981</b>	<b>14,071</b>	<b>101,052</b>	<b>101,048</b>	<b>4</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

School: No. 25	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Purchased Prof- Educational Services	\$ 1,200		\$ 1,200		\$ 1,200
Supplies and Materials	4,500	\$ 185	4,685	\$ 4,445	240
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<u>5,700</u>	<u>185</u>	<u>5,885</u>	<u>4,445</u>	<u>1,440</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	105,334	(3,676)	101,658	101,658	
Salaries of Technology Coordinators	104,822	(3,724)	101,098	100,858	240
Supplies and Materials	6,850	-	6,850	6,837	13
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>217,006</u>	<u>(7,400)</u>	<u>209,606</u>	<u>209,353</u>	<u>253</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	403,531	(25,000)	378,531	346,374	32,157
Salaries of Secretarial and Clerical Assistants	126,474	(29,000)	97,474	94,723	2,751
Other Purchased Services (400-500 series)	1,450		1,450		1,450
Supplies and Materials	13,880	370	14,250	13,068	1,182
Other Objects	250	-	250	90	160
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>545,585</u>	<u>(53,630)</u>	<u>491,955</u>	<u>454,255</u>	<u>37,700</u>
<b>Undist. Expend. - Security</b>					
Salaries	47,416	3,071	50,487	50,487	
General Supplies	3,425	-	3,425	476	2,949
<b>Total Undist. Expend. - Security</b>	<u>50,841</u>	<u>3,071</u>	<u>53,912</u>	<u>50,963</u>	<u>2,949</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>50,841</u>	<u>3,071</u>	<u>53,912</u>	<u>50,963</u>	<u>2,949</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,700	-	5,700	-	5,700
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>5,700</u>	<u>-</u>	<u>5,700</u>	<u>-</u>	<u>5,700</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	63,067		63,067	37,826	25,241
T.P.A.F. Contributions - ERIP	28,257		28,257	11,176	17,081
Health Benefits	735,787	17,762	753,549	753,549	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>827,111</u>	<u>17,762</u>	<u>844,873</u>	<u>802,551</u>	<u>42,322</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>827,111</u>	<u>17,762</u>	<u>844,873</u>	<u>802,551</u>	<u>42,322</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,815,018</u>	<u>370</u>	<u>1,815,388</u>	<u>1,725,004</u>	<u>90,384</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>5,240,511</u>	<u>(77,674)</u>	<u>5,162,837</u>	<u>4,932,086</u>	<u>230,751</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>5,240,511</u>	<u>(77,674)</u>	<u>5,162,837</u>	<u>4,932,086</u>	<u>230,751</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	5,240,511	(77,674)	5,162,837	4,932,086	230,751
<b>Total Other Financing Sources:</b>	<u>5,240,511</u>	<u>(77,674)</u>	<u>5,162,837</u>	<u>4,932,086</u>	<u>230,751</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1, 2009</b>	-	-	-	-	-
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 26</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 57,850	\$ 51,534	\$ 109,384	\$ 109,384	
Grades 1-5 - Salaries of Teachers	1,281,367	166,903	1,448,270	1,448,216	\$ 54
Grades 6-8 - Salaries of Teachers	1,277,005	(31,000)	1,246,005	1,245,946	59
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	72,855	3,962	76,817	76,817	
Purchased Professional-Educational Services	5,000		5,000		5,000
Purchased Technical Services	300		300		300
General Supplies	157,039	554	157,593	146,391	11,202
Textbooks	10,000	686	10,686	9,907	779
Other Objects	10,881	-	10,881	2,656	8,225
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,872,297</b>	<b>192,639</b>	<b>3,064,936</b>	<b>3,039,317</b>	<b>25,619</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	55,418		55,418	53,453	1,965
Other Salaries for Instruction	43,677	239	43,916	43,916	
General Supplies	2,200		2,200	601	1,599
Textbooks	1,000	76	1,076	858	218
<b>Total Learning and/or Language Disabilities</b>	<b>102,295</b>	<b>315</b>	<b>102,610</b>	<b>98,828</b>	<b>3,782</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	331,598	93,584	425,182	420,954	4,228
Other Purchased Services (400-500 series)	500		500		500
General Supplies	2,000	-	2,000	1,473	527
<b>Total Resource Room/Resource Center</b>	<b>334,098</b>	<b>93,584</b>	<b>427,682</b>	<b>422,427</b>	<b>5,255</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>436,393</b>	<b>93,899</b>	<b>530,292</b>	<b>521,255</b>	<b>9,037</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	204,252	(98,211)	106,041	106,007	34
General Supplies	2,000		2,000	1,750	250
Textbooks	3,000	-	3,000	435	2,565
<b>Total Bilingual Education - Instruction</b>	<b>209,252</b>	<b>(98,211)</b>	<b>111,041</b>	<b>108,192</b>	<b>2,849</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	8,160		8,160		8,160
Supplies and Materials	1,800	-	1,800	-	1,800
<b>Total Before/After School Programs - Instruction</b>	<b>9,960</b>	<b>-</b>	<b>9,960</b>	<b>-</b>	<b>9,960</b>
<b>Total Before/After School Programs</b>	<b>9,960</b>	<b>-</b>	<b>9,960</b>	<b>-</b>	<b>9,960</b>
<b>Total Instruction and At-Risk Programs</b>	<b>3,527,902</b>	<b>188,327</b>	<b>3,716,229</b>	<b>3,668,764</b>	<b>47,465</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Supplies and Materials	400	-	400	-	400
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>400</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	94,242		94,242	90,439	3,803
Supplies and Materials	200	-	200	197	3
<b>Total Undistributed Expenditures - Health Services</b>	<b>94,442</b>	<b>-</b>	<b>94,442</b>	<b>90,636</b>	<b>3,806</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	56,230		56,230	54,182	2,048
Purchased Professional - Educational Services	2,500		2,500		2,500
Supplies and Materials	800	-	800	731	69
<b>Total Undist. Expend. - Guidance Services</b>	<b>59,530</b>	<b>-</b>	<b>59,530</b>	<b>54,913</b>	<b>4,617</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Salaries	14,620		14,620		14,620
Supplies and Materials	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>15,620</b>	<b>-</b>	<b>15,620</b>	<b>-</b>	<b>15,620</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 26</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 103,714	\$ (3,622)	\$ 100,092	\$ 100,092	
Salaries of Technology Coordinators	70,501	24,691	95,192	95,192	
Supplies and Materials	5,000	-	5,000	4,894	\$ 106
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>179,215</b>	<b>21,069</b>	<b>200,284</b>	<b>200,178</b>	<b>106</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Service	1,800	-	1,800	-	1,800
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>1,800</b>	<b>-</b>	<b>1,800</b>	<b>-</b>	<b>1,800</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	224,770	(34,036)	190,734	187,383	3,351
Salaries of Secretarial and Clerical Assistants	86,925	10,770	97,695	97,694	1
Other Purchased Services (400-500 series)		1,200	1,200		1,200
Supplies and Materials	5,550	(474)	5,076	5,019	57
Other Objects	2,000	(400)	1,600	1,599	1
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>319,245</b>	<b>(22,940)</b>	<b>296,305</b>	<b>291,695</b>	<b>4,610</b>
<b>Undist. Expend. - Security</b>					
General Supplies	2,700	(850)	1,850	1,590	260
<b>Total Undist. Expend. - Security</b>	<b>2,700</b>	<b>(850)</b>	<b>1,850</b>	<b>1,590</b>	<b>260</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>2,700</b>	<b>(850)</b>	<b>1,850</b>	<b>1,590</b>	<b>260</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,000	-	6,000	3,089	2,911
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>3,089</b>	<b>2,911</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	47,428		47,428	29,530	17,898
T.P.A.F. Contributions - ERIP	22,832		22,832	11,664	11,168
Health Benefits	692,654	59,374	752,028	752,028	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>762,914</b>	<b>59,374</b>	<b>822,288</b>	<b>793,222</b>	<b>29,066</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>762,914</b>	<b>59,374</b>	<b>822,288</b>	<b>793,222</b>	<b>29,066</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,441,866</b>	<b>56,653</b>	<b>1,498,519</b>	<b>1,435,323</b>	<b>63,196</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>4,969,768</b>	<b>244,980</b>	<b>5,214,748</b>	<b>5,104,087</b>	<b>110,661</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>4,969,768</b>	<b>244,980</b>	<b>5,214,748</b>	<b>5,104,087</b>	<b>110,661</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,969,768	244,980	5,214,748	5,104,087	110,661
<b>Total Other Financing Sources:</b>	<b>4,969,768</b>	<b>244,980</b>	<b>5,214,748</b>	<b>5,104,087</b>	<b>110,661</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 27</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 482,244	\$ (152,561)	\$ 329,683	\$ 310,972	\$ 18,711
Grades 1-5 - Salaries of Teachers	1,730,240	54,569	1,784,809	1,779,915	4,894
Grades 6-8 - Salaries of Teachers	957,729	122,017	1,079,746	1,079,709	37
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	208,842	1,124	209,966	209,966	
Purchased Professional-Educational Services	4,500	390	4,890	1,990	2,900
Purchased Technical Services	1,000		1,000		1,000
Other Purchased Services (400-500 series)	7,100	6,538	13,638	10,242	3,396
General Supplies	228,419	(12,437)	215,982	207,893	8,089
Textbooks	30,000	10,107	40,107	27,449	12,658
Other Objects	7,024	791	7,815	2,112	5,703
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>3,657,098</b>	<b>30,538</b>	<b>3,687,636</b>	<b>3,630,248</b>	<b>57,388</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	129,592	22,523	152,115	150,710	1,405
Other Salaries for Instruction	88,336	19,950	108,286	106,463	1,823
General Supplies	6,800		6,800	5,679	1,121
Textbooks	1,000	-	1,000	-	1,000
<b>Total Learning and/or Language Disabilities</b>	<b>225,728</b>	<b>42,473</b>	<b>268,201</b>	<b>262,852</b>	<b>5,349</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	531,157		531,157	512,191	18,966
General Supplies	5,212	-	5,212	3,720	1,492
<b>Total Resource Room/Resource Center</b>	<b>536,369</b>	<b>-</b>	<b>536,369</b>	<b>515,911</b>	<b>20,458</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>762,097</b>	<b>42,473</b>	<b>804,570</b>	<b>778,763</b>	<b>25,807</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	203,210	1,580	204,790	204,790	
General Supplies	1,986		1,986	25	1,961
Textbooks	500	-	500	490	10
<b>Total Bilingual Education - Instruction</b>	<b>205,696</b>	<b>1,580</b>	<b>207,276</b>	<b>205,305</b>	<b>1,971</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Purchased Services (300-500 series)	100		100		100
Supplies and Materials	5,515	-	5,515	5,512	3
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>5,615</b>	<b>-</b>	<b>5,615</b>	<b>5,512</b>	<b>103</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Supplies and Materials	500	-	500	-	500
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	3,000	-	3,000	-	3,000
<b>Total Before/After School Programs - Instruction</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
<b>Total Before/After School Programs</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
<b>Total Instruction and At-Risk Programs</b>	<b>4,634,006</b>	<b>74,591</b>	<b>4,708,597</b>	<b>4,619,828</b>	<b>88,769</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	773	8,973	8,973	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	164	8,364	8,363	1
Supplies and Materials	-	142	142	-	142
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>1,079</b>	<b>17,479</b>	<b>17,336</b>	<b>143</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	59,161	13,197	72,358	72,358	
Supplies and Materials	750		750	714	36
Other Objects	75	-	75	75	-
<b>Total Undistributed Expenditures - Health Services</b>	<b>59,986</b>	<b>13,197</b>	<b>73,183</b>	<b>73,147</b>	<b>36</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

School: No. 27	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	\$ 210,732	\$ (7,416)	\$ 203,316	\$ 203,316	
Purchased Professional - Educational Services	2,000		2,000		\$ 2,000
Supplies and Materials	4,000		4,000	2,904	1,096
Other Objects	50	-	50	-	50
<b>Total Undist. Expend. - Guidance Services</b>	<b>216,782</b>	<b>(7,416)</b>	<b>209,366</b>	<b>206,220</b>	<b>3,146</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	105,302	(4,044)	101,258	101,258	
Salaries of Technology Coordinators	55,418	(4,195)	51,223	51,223	
Supplies and Materials	20,000	(792)	19,208	10,486	8,722
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>180,720</b>	<b>(9,031)</b>	<b>171,689</b>	<b>162,967</b>	<b>8,722</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Salaries		3,332	3,332	2,618	714
Purchased Professional - Educational Serv	16,300	(3,332)	12,968	6,300	6,668
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>16,300</b>	<b>-</b>	<b>16,300</b>	<b>8,918</b>	<b>7,382</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	290,008	(18,297)	271,711	253,300	18,411
Salaries of Secretarial and Clerical Assistants	100,025		100,025	96,141	3,884
Other Purchased Services (400-500 series)		1,000	1,000		1,000
Supplies and Materials	5,000	(1,000)	4,000	3,100	900
Other Objects	2,100	-	2,100	267	1,833
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>397,133</b>	<b>(18,297)</b>	<b>378,836</b>	<b>352,808</b>	<b>26,028</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,887	-	3,887	2,271	1,616
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>3,887</b>	<b>-</b>	<b>3,887</b>	<b>2,271</b>	<b>1,616</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	63,612		63,612	53,763	9,849
T.P.A.F. Contributions - ERIP	35,862		35,862	18,929	16,933
Health Benefits	1,066,165	40,354	1,106,519	1,106,519	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,165,639</b>	<b>40,354</b>	<b>1,205,993</b>	<b>1,179,211</b>	<b>26,782</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,165,639</b>	<b>40,354</b>	<b>1,205,993</b>	<b>1,179,211</b>	<b>26,782</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>2,056,847</b>	<b>19,886</b>	<b>2,076,733</b>	<b>2,002,878</b>	<b>73,855</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>6,690,853</b>	<b>94,477</b>	<b>6,785,330</b>	<b>6,622,706</b>	<b>162,624</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 6-8	48,000	(11,136)	36,864	36,854	10
<b>Total Equipment</b>	<b>48,000</b>	<b>(11,136)</b>	<b>36,864</b>	<b>36,854</b>	<b>10</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>48,000</b>	<b>(11,136)</b>	<b>36,864</b>	<b>36,854</b>	<b>10</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>6,738,853</b>	<b>83,341</b>	<b>6,822,194</b>	<b>6,659,560</b>	<b>162,634</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	6,738,853	83,341	6,822,194	6,659,560	162,634
<b>Total Other Financing Sources:</b>	<b>6,738,853</b>	<b>83,341</b>	<b>6,822,194</b>	<b>6,659,560</b>	<b>162,634</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 28</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 312,768		\$ 312,768	\$ 304,979	\$ 7,789
Grades 1-5 - Salaries of Teachers	1,656,631	\$ (130,000)	1,526,631	1,510,061	16,570
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	134,587		134,587	130,533	4,054
Other Purchased Services (400-500 series)	800		800		800
General Supplies	89,781		89,781	73,452	16,329
Textbooks	3,000		3,000	2,890	110
Other Objects	5,000	-	5,000	-	5,000
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,202,567</b>	<b>(130,000)</b>	<b>2,072,567</b>	<b>2,021,915</b>	<b>50,652</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	53,530	62,042	115,572	115,465	107
Other Salaries for Instruction	44,332	10,000	54,332	54,328	4
General Supplies	10,150		10,150	297	9,853
Textbooks	500		500	491	9
Other Objects	675	-	675	-	675
<b>Total Cognitive - Mild</b>	<b>109,187</b>	<b>72,042</b>	<b>181,229</b>	<b>170,581</b>	<b>10,648</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	63,807	3,937	67,744	57,582	10,162
Other Salaries for Instruction	45,332	-	45,332	44,570	762
<b>Total Cognitive - Moderate</b>	<b>109,139</b>	<b>3,937</b>	<b>113,076</b>	<b>102,152</b>	<b>10,924</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	53,530	6,500	60,030	59,940	90
Other Salaries for Instruction	117,180	(12,900)	104,280	104,193	87
General Supplies	10,150		10,150	297	9,853
Textbooks	500		500	488	12
Other Objects	675	-	675	-	675
<b>Total Learning and/or Language Disabilities</b>	<b>182,035</b>	<b>(6,400)</b>	<b>175,635</b>	<b>164,918</b>	<b>10,717</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	163,328	(14,324)	149,004	149,004	
Other Salaries for Instruction	92,762	(20,000)	72,762	70,458	2,304
General Supplies	5,050		5,050	297	4,753
Textbooks	500		500	479	21
Other Objects	375	-	375	-	375
<b>Total Behavioral Disabilities</b>	<b>262,015</b>	<b>(34,324)</b>	<b>227,691</b>	<b>220,238</b>	<b>7,453</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	109,868		109,868	105,915	3,953
Other Salaries for Instruction	28,711	29,819	58,530	35,791	22,739
General Supplies	3,400		3,400	297	3,103
Textbooks	500		500	496	4
Other Objects	275	-	275	-	275
<b>Total Multiple Disabilities</b>	<b>142,754</b>	<b>29,819</b>	<b>172,573</b>	<b>142,499</b>	<b>30,074</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	211,042	(60,100)	150,942	150,204	738
General Supplies	100	-	100	-	100
<b>Total Resource Room/Resource Center</b>	<b>211,142</b>	<b>(60,100)</b>	<b>151,042</b>	<b>150,204</b>	<b>838</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,016,272</b>	<b>4,974</b>	<b>1,021,246</b>	<b>950,592</b>	<b>70,654</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

School: No. 28	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	114,080		114,080	112,154	1,926
General Supplies	1,113	-	1,113	149	964
<b>Total Bilingual Education - Instruction</b>	115,193	-	115,193	112,303	2,890
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	14,520		14,520		14,520
Supplies and Materials	1,300		1,300		1,300
<b>Total Before/After School Programs - Instruction</b>	15,820	-	15,820	-	15,820
<b>Total Before/After School Programs</b>	15,820	-	15,820	-	15,820
<b>Summer School - Instruction</b>					
General Supplies	2,200	-	2,200	-	2,200
<b>Total Summer School - Instruction</b>	2,200	-	2,200	-	2,200
<b>Total Summer School</b>	2,200	-	2,200	-	2,200
<b>Total Instruction and At-Risk Programs</b>	3,352,052	(125,026)	3,227,026	3,084,810	142,216
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200	7,815	385
Supplies and Materials	100	-	100	-	100
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	8,300	-	8,300	7,815	485
<b>Undistributed Expenditures - Health Services</b>					
Salaries	59,161	13,197	72,358	72,358	
Supplies and Materials	300	-	300	239	61
<b>Total Undistributed Expenditures - Health Services</b>	59,461	13,197	72,658	72,597	61
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	63,271	4,904	68,175	65,666	2,509
Supplies and Materials	500	-	500	-	500
<b>Total Undist. Expend. - Guidance Services</b>	63,771	4,904	68,675	65,666	3,009
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	2,000	-	2,000	-	2,000
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	2,000	-	2,000	-	2,000
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	102,126	(3,599)	98,527	98,527	
Salaries of Technology Coordinators	56,770	(2,078)	54,692	54,692	
Supplies and Materials	13,000	-	13,000	12,586	414
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	171,896	(5,677)	166,219	165,805	414
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Supplies and Materials	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	1,000	-	1,000	-	1,000
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	206,280	4,444	210,724	210,723	1
Salaries of Secretarial and Clerical Assistants	93,540		93,540	88,629	4,911
Supplies and Materials	5,000		5,000	2,235	2,765
Other Objects	2,000	-	2,000	189	1,811
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	306,820	4,444	311,264	301,776	9,488
<b>Undist. Expend. - Security</b>					
General Supplies	3,000	3,352	6,352	5,866	486
<b>Total Undist. Expend. - Security</b>	3,000	3,352	6,352	5,866	486
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	3,000	3,352	6,352	5,866	486
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	529	4,471
<b>Total Undist. Expend. - Student Transportation Serv.</b>	5,000	-	5,000	529	4,471



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 28</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	66,137		66,137	52,448	13,689
T.P.A.F. Contributions - ERIP	17,776		17,776	10,470	7,306
Health Benefits	779,710	(24,830)	754,880	754,879	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>863,623</u>	<u>(24,830)</u>	<u>838,793</u>	<u>817,797</u>	<u>20,996</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>863,623</u>	<u>(24,830)</u>	<u>838,793</u>	<u>817,797</u>	<u>20,996</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>1,484,871</u>	<u>(4,610)</u>	<u>1,480,261</u>	<u>1,437,851</u>	<u>42,410</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>4,836,923</u>	<u>(129,636)</u>	<u>4,707,287</u>	<u>4,522,661</u>	<u>184,626</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>4,836,923</u>	<u>(129,636)</u>	<u>4,707,287</u>	<u>4,522,661</u>	<u>184,626</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,836,923	(129,636)	4,707,287	4,522,661	184,626
<b>Total Other Financing Sources:</b>	<u>4,836,923</u>	<u>(129,636)</u>	<u>4,707,287</u>	<u>4,522,661</u>	<u>184,626</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1, 2009</b>	-	-	-	-	-
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 29</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 108,139	\$ 92,987	\$ 201,126	\$ 201,035	\$ 91
Grades 1-5 - Salaries of Teachers	830,520	29,768	860,288	803,443	56,845
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	108,917	27,300	136,217	136,140	77
Other Purchased Services (400-500 series)	1,932		1,932	1,932	
General Supplies	100,122	(4,050)	96,072	64,836	31,236
Textbooks	2,015	-	2,015	1,673	342
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,151,645</b>	<b>146,005</b>	<b>1,297,650</b>	<b>1,209,059</b>	<b>88,591</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	162,643	(105,925)	56,718	56,631	87
Other Salaries for Instruction	141,953	(34,000)	107,953	107,901	52
General Supplies	1,300	-	1,300	1,200	100
<b>Total Learning and/or Language Disabilities</b>	<b>305,896</b>	<b>(139,925)</b>	<b>165,971</b>	<b>165,732</b>	<b>239</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	57,850		57,850	55,712	2,138
Other Salaries for Instruction	33,013	(33,013)			
General Supplies	1,642	-	1,642	1,123	519
<b>Total Multiple Disabilities</b>	<b>92,505</b>	<b>(33,013)</b>	<b>59,492</b>	<b>56,835</b>	<b>2,657</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	124,733	24,742	149,475	149,475	
General Supplies	600	-	600	574	26
<b>Total Resource Room/Resource Center</b>	<b>125,333</b>	<b>24,742</b>	<b>150,075</b>	<b>150,049</b>	<b>26</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>523,734</b>	<b>(148,196)</b>	<b>375,538</b>	<b>372,616</b>	<b>2,922</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	136,904	131,087	267,991	267,991	
General Supplies	1,000	-	1,000	991	9
<b>Total Bilingual Education - Instruction</b>	<b>137,904</b>	<b>131,087</b>	<b>268,991</b>	<b>268,982</b>	<b>9</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	6,300	-	6,300	4,794	1,506
<b>Total Before/After School Programs - Instruction</b>	<b>6,300</b>	<b>-</b>	<b>6,300</b>	<b>4,794</b>	<b>1,506</b>
<b>Total Before/After School Programs</b>	<b>6,300</b>	<b>-</b>	<b>6,300</b>	<b>4,794</b>	<b>1,506</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,819,583</b>	<b>128,896</b>	<b>1,948,479</b>	<b>1,855,451</b>	<b>93,028</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200		8,200	7,760	440
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200	7,581	619
Supplies and Materials	200	-	200	199	1
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,600</b>	<b>-</b>	<b>16,600</b>	<b>15,540</b>	<b>1,060</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	77,249	14,573	91,822	91,822	
Supplies and Materials	1,062	-	1,062	1,037	25
<b>Total Undistributed Expenditures - Health Services</b>	<b>78,311</b>	<b>14,573</b>	<b>92,884</b>	<b>92,859</b>	<b>25</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	50,000	7,753	57,753	57,753	
Supplies and Materials	500	-	500	499	1
<b>Total Undist. Expend. - Guidance Services</b>	<b>50,500</b>	<b>7,753</b>	<b>58,253</b>	<b>58,252</b>	<b>1</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	600	-	600	599	1
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>599</b>	<b>1</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 29</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 102,126	\$ (3,599)	\$ 98,527	\$ 98,527	
Salaries of Technology Coordinators	61,790	(1,277)	60,513	39,636	\$ 20,877
Supplies and Materials	10,600	-	10,600	9,336	1,264
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>174,516</b>	<b>(4,876)</b>	<b>169,640</b>	<b>147,499</b>	<b>22,141</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	108,216	6,964	115,180	115,180	
Salaries of Secretarial and Clerical Assistants	34,230	13,371	47,601	47,601	
Other Purchased Services (400-500 series)	50	-	50	-	50
Supplies and Materials	4,227	-	4,227	2,607	1,620
Other Objects	500	-	500	-	500
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>147,223</b>	<b>20,335</b>	<b>167,558</b>	<b>165,388</b>	<b>2,170</b>
<b>Undist. Expend. - Security</b>					
Salaries	55,079	-	55,079	53,137	1,942
<b>Total Undist. Expend. - Security</b>	<b>55,079</b>	<b>-</b>	<b>55,079</b>	<b>53,137</b>	<b>1,942</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>55,079</b>	<b>-</b>	<b>55,079</b>	<b>53,137</b>	<b>1,942</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	1,250	-	1,250	-	1,250
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>1,250</b>	<b>-</b>	<b>1,250</b>	<b>-</b>	<b>1,250</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	46,338	-	46,338	34,637	11,701
T.P.A.F. Contributions - ERIP	6,883	-	6,883	6,232	651
Health Benefits	542,848	(9,055)	533,793	533,793	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>596,069</b>	<b>(9,055)</b>	<b>587,014</b>	<b>574,662</b>	<b>12,352</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>596,069</b>	<b>(9,055)</b>	<b>587,014</b>	<b>574,662</b>	<b>12,352</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,121,148</b>	<b>28,730</b>	<b>1,149,878</b>	<b>1,107,936</b>	<b>41,942</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>2,940,731</b>	<b>157,626</b>	<b>3,098,357</b>	<b>2,963,387</b>	<b>134,970</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>2,940,731</b>	<b>157,626</b>	<b>3,098,357</b>	<b>2,963,387</b>	<b>134,970</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,940,731	157,626	3,098,357	2,963,387	134,970
<b>Total Other Financing Sources:</b>	<b>2,940,731</b>	<b>157,626</b>	<b>3,098,357</b>	<b>2,963,387</b>	<b>134,970</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 30 MLK</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 926,563	\$ (69,514)	\$ 857,049	\$ 842,319	\$ 14,730
Grades 1-5 - Salaries of Teachers	2,153,378	63,510	2,216,888	2,190,693	26,195
Grades 6-8 - Salaries of Teachers	1,204,252	(2,693)	1,201,559	1,201,551	8
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	531,114	(50,000)	481,114	477,799	3,315
Purchased Technical Services	100		100		100
General Supplies	260,350		260,350	203,834	56,516
Textbooks	15,000		15,000	14,033	967
Other Objects	5,600	903	6,503	864	5,639
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>5,096,357</b>	<b>(57,794)</b>	<b>5,038,563</b>	<b>4,931,093</b>	<b>107,470</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	162,948	(7,500)	155,448	155,288	160
Other Salaries for Instruction	108,241	9,500	117,741	117,305	436
General Supplies	6,000		6,000	4,501	1,499
Textbooks	1,000	-	1,000	-	1,000
<b>Total Learning and/or Language Disabilities</b>	<b>278,189</b>	<b>2,000</b>	<b>280,189</b>	<b>277,094</b>	<b>3,095</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	55,690	(29,097)	26,593	26,568	25
Other Salaries for Instruction	78,392	(26,900)	51,492	44,118	7,374
General Supplies	1,800		1,800		1,800
Textbooks	1,000	-	1,000	-	1,000
<b>Total Behavioral Disabilities</b>	<b>136,882</b>	<b>(55,997)</b>	<b>80,885</b>	<b>70,686</b>	<b>10,199</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	376,853		376,853	360,223	16,630
General Supplies	6,400	-	6,400	4,233	2,167
<b>Total Resource Room/Resource Center</b>	<b>383,253</b>	<b>-</b>	<b>383,253</b>	<b>364,456</b>	<b>18,797</b>
<b>Autism:</b>					
Other Salaries for Instruction	-	40,996	40,996	10,881	30,115
<b>Total Autism</b>	<b>-</b>	<b>40,996</b>	<b>40,996</b>	<b>10,881</b>	<b>30,115</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>798,324</b>	<b>(13,001)</b>	<b>785,323</b>	<b>723,117</b>	<b>62,206</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	370,820	(9,000)	361,820	361,645	175
General Supplies	23,800		23,800	20,671	3,129
Textbooks	5,000	-	5,000	4,605	395
<b>Total Bilingual Education - Instruction</b>	<b>399,620</b>	<b>(9,000)</b>	<b>390,620</b>	<b>386,921</b>	<b>3,699</b>
<b>Total Instruction and At-Risk Programs</b>	<b>6,294,301</b>	<b>(79,795)</b>	<b>6,214,506</b>	<b>6,041,131</b>	<b>173,375</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	109	8,309	8,309	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	103	8,303	8,303	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>212</b>	<b>16,612</b>	<b>16,612</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	155,220	(5,760)	149,460	149,460	
Supplies and Materials	1,000	-	1,000	920	80
<b>Total Undistributed Expenditures - Health Services</b>	<b>156,220</b>	<b>(5,760)</b>	<b>150,460</b>	<b>150,380</b>	<b>80</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	209,112	(7,362)	201,750	201,750	
Supplies and Materials	1,500	-	1,500	465	1,035
<b>Total Undist. Expend. - Guidance Services</b>	<b>210,612</b>	<b>(7,362)</b>	<b>203,250</b>	<b>202,215</b>	<b>1,035</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Salaries	3,400		3,400		3,400
Supplies and Materials	2,200		2,200	2,148	52
Other Objects	50	-	50	49	1
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>5,650</b>	<b>-</b>	<b>5,650</b>	<b>2,197</b>	<b>3,453</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 30 MLK</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 105,366	\$ (3,708)	\$ 101,658	\$ 101,658	
Salaries of Technology Coordinators	102,062	(2,335)	99,727	99,692	\$ 35
Supplies and Materials	20,000	-	20,000	14,710	5,290
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>227,428</u>	<u>(6,043)</u>	<u>221,385</u>	<u>216,060</u>	<u>5,325</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	1,250	-	1,250	-	1,250
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>1,250</u>	<u>-</u>	<u>1,250</u>	<u>-</u>	<u>1,250</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	366,154	(40,000)	326,154	312,610	13,544
Salaries of Secretarial and Clerical Assistants	147,857	10,797	158,654	158,654	
Other Purchased Services (400-500 series)	2,000		2,000		2,000
Supplies and Materials	10,000		10,000	6,988	3,012
Other Objects	3,000	-	3,000	1,141	1,859
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>529,011</u>	<u>(29,203)</u>	<u>499,808</u>	<u>479,393</u>	<u>20,415</u>
<b>Undist. Expend. - Security</b>					
Salaries	83,898	1,123	85,021	85,021	-
<b>Total Undist. Expend. - Security</b>	<u>83,898</u>	<u>1,123</u>	<u>85,021</u>	<u>85,021</u>	<u>-</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>83,898</u>	<u>1,123</u>	<u>85,021</u>	<u>85,021</u>	<u>-</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,700	-	4,700	1,214	3,486
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>4,700</u>	<u>-</u>	<u>4,700</u>	<u>1,214</u>	<u>3,486</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	125,278		125,278	91,471	33,807
T.P.A.F. Contributions - ERIP	47,202		47,202	20,026	27,176
Health Benefits	1,442,464	(91,101)	1,351,363	1,347,458	3,905
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>1,614,944</u>	<u>(91,101)</u>	<u>1,523,843</u>	<u>1,458,955</u>	<u>64,888</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>1,614,944</u>	<u>(91,101)</u>	<u>1,523,843</u>	<u>1,458,955</u>	<u>64,888</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>2,850,113</u>	<u>(138,134)</u>	<u>2,711,979</u>	<u>2,612,047</u>	<u>99,932</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>9,144,414</u>	<u>(217,929)</u>	<u>8,926,485</u>	<u>8,653,178</u>	<u>273,307</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>9,144,414</u>	<u>(217,929)</u>	<u>8,926,485</u>	<u>8,653,178</u>	<u>273,307</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	9,144,414	(217,929)	8,926,485	8,653,178	273,307
<b>Total Other Financing Sources:</b>	<u>9,144,414</u>	<u>(217,929)</u>	<u>8,926,485</u>	<u>8,653,178</u>	<u>273,307</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, 2009</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 33 EWK</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Final</u>	<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 164,207	\$ 19,446	\$ 183,653	\$ 183,653	
Grades 1-5 - Salaries of Teachers	1,623,926	(88,027)	1,535,899	1,507,147	\$ 28,752
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	121,191		121,191	119,863	1,328
General Supplies	44,230	43,000	87,230	87,119	111
Textbooks	16,000		16,000	15,000	1,000
Other Objects	6,000	-	6,000	-	6,000
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,975,554</b>	<b>(25,581)</b>	<b>1,949,973</b>	<b>1,912,782</b>	<b>37,191</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	137,476	(3,000)	134,476	134,382	94
Other Salaries for Instruction	100,340	150	100,490	100,458	32
General Supplies	4,000		4,000	3,998	2
Textbooks	1,000	-	1,000	1,000	-
<b>Total Learning and/or Language Disabilities</b>	<b>242,816</b>	<b>(2,850)</b>	<b>239,966</b>	<b>239,838</b>	<b>128</b>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	106,088		106,088	102,344	3,744
Other Salaries for Instruction	63,575	11,435	75,010	75,010	
General Supplies	4,000		4,000	3,479	521
Textbooks	1,000	-	1,000	719	281
<b>Total Multiple Disabilities</b>	<b>174,663</b>	<b>11,435</b>	<b>186,098</b>	<b>181,552</b>	<b>4,546</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	193,776	43,060	236,836	236,836	
General Supplies	3,000	-	3,000	1,082	1,918
<b>Total Resource Room/Resource Center</b>	<b>196,776</b>	<b>43,060</b>	<b>239,836</b>	<b>237,918</b>	<b>1,918</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>614,255</b>	<b>51,645</b>	<b>665,900</b>	<b>659,308</b>	<b>6,592</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	264,262	(32,000)	232,262	232,258	4
Other Salaries for Instruction		50,544	50,544	50,544	
General Supplies	4,000		4,000	2,715	1,285
Textbooks	2,000	-	2,000	1,778	222
<b>Total Bilingual Education - Instruction</b>	<b>270,262</b>	<b>18,544</b>	<b>288,806</b>	<b>287,295</b>	<b>1,511</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Supplies and Materials	3,000	(3,000)	-	-	-
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>3,000</b>	<b>(3,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	40,000	(40,000)	-	-	-
<b>Total Before/After School Programs - Instruction</b>	<b>40,000</b>	<b>(40,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Before/After School Programs</b>	<b>40,000</b>	<b>(40,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,903,071</b>	<b>1,608</b>	<b>2,904,679</b>	<b>2,859,385</b>	<b>45,294</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	293	8,493	8,493	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	358	8,558	8,558	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>651</b>	<b>17,051</b>	<b>17,051</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	102,126	(3,599)	98,527	98,527	
Supplies and Materials	600	-	600	-	600
<b>Total Undistributed Expenditures - Health Services</b>	<b>102,726</b>	<b>(3,599)</b>	<b>99,127</b>	<b>98,527</b>	<b>600</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	60,010		60,010	59,910	100
Supplies and Materials	500	-	500	-	500
<b>Total Undist. Expend. - Guidance Services</b>	<b>60,510</b>	<b>-</b>	<b>60,510</b>	<b>59,910</b>	<b>600</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

School: No. 33 EWK	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	\$ 9,000	-	\$ 9,000	\$ 8,734	\$ 266
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	9,000	-	9,000	8,734	266
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	70,501	\$ 24,691	95,192	94,716	476
Salaries of Technology Coordinators	57,850	(1,791)	56,059	55,712	347
Supplies and Materials	7,000	-	7,000	2,341	4,659
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	135,351	22,900	158,251	152,769	5,482
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	1,000	-	1,000	-	1,000
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	119,459		119,459	109,481	9,978
Salaries of Secretarial and Clerical Assistants	49,930		49,930	48,301	1,629
Other Purchased Services (400-500 series)		1,000	1,000		1,000
Supplies and Materials	5,000	(1,000)	4,000	3,845	155
Other Objects	1,000	-	1,000	498	502
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	175,389	-	175,389	162,125	13,264
<b>Undist. Expend. - Security</b>					
Salaries	38,530	5,565	44,095	44,095	-
<b>Total Undist. Expend. - Security</b>	38,530	5,565	44,095	44,095	-
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	38,530	5,565	44,095	44,095	-
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	2,476	2,524
<b>Total Undist. Expend. - Student Transportation Serv.</b>	5,000	-	5,000	2,476	2,524
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	59,005		59,005	44,705	14,300
T.P.A.F. Contributions - ERIP	16,667		16,667	9,106	7,561
Health Benefits	625,465	15,935	641,400	641,399	1
<b>TOTAL UNALLOCATED BENEFITS</b>	701,137	15,935	717,072	695,210	21,862
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	701,137	15,935	717,072	695,210	21,862
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,245,043	41,452	1,286,495	1,240,897	45,598
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	4,148,114	43,060	4,191,174	4,100,282	90,892
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	4,148,114	43,060	4,191,174	4,100,282	90,892
<b>Other Financing Sources:</b>					
Operating Transfer In	4,148,114	43,060	4,191,174	4,100,282	90,892
<b>Total Other Financing Sources:</b>	4,148,114	43,060	4,191,174	4,100,282	90,892
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1, 2009</b>	-	-	-	-	-
<b>Fund Balance, June 30, 2010</b>	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 34 Roberto Clemente</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten - Salaries of Teachers	\$ 50,398	\$ 4,294	\$ 54,692	\$ 54,692	
Grades 1-5 - Salaries of Teachers	796,914	(15,215)	781,699	775,645	\$ 6,054
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	35,929	5,300	41,229	29,067	12,162
General Supplies	50,000		50,000	40,132	9,868
Textbooks	1,600		1,600	-	1,600
Other Objects	2,880	-	2,880	2,709	-
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>937,721</b>	<b>(5,621)</b>	<b>932,100</b>	<b>902,245</b>	<b>29,855</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	55,258		55,258	54,303	955
Other Salaries for Instruction	32,031	10,190	42,221	42,221	
Other Purchased Services (400-500 series)	300		300		300
General Supplies	6,500	26	6,526	3,951	2,575
Textbooks	200	-	200	-	200
<b>Total Learning and/or Language Disabilities</b>	<b>94,289</b>	<b>10,216</b>	<b>104,505</b>	<b>100,475</b>	<b>4,030</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	114,080		114,080	109,249	4,831
Other Purchased Services (400-500 series)	300		300		300
General Supplies	3,000	-	3,000	2,819	181
<b>Total Resource Room/Resource Center</b>	<b>117,380</b>	<b>-</b>	<b>117,380</b>	<b>112,068</b>	<b>5,312</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>211,669</b>	<b>10,216</b>	<b>221,885</b>	<b>212,543</b>	<b>9,342</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	477,713	(29,000)	448,713	442,231	6,482
Other Salaries for Instruction		22,068	22,068	22,067	1
Other Purchased Services (400-500 series)	750		750		750
General Supplies	31,500		31,500	24,643	6,857
Textbooks	2,600	-	2,600	1,726	874
<b>Total Bilingual Education - Instruction</b>	<b>512,563</b>	<b>(6,932)</b>	<b>505,631</b>	<b>490,667</b>	<b>14,964</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	31,450		31,450	3,196	28,254
Supplies and Materials	720	-	720	-	720
<b>Total Before/After School Programs - Instruction</b>	<b>32,170</b>	<b>-</b>	<b>32,170</b>	<b>3,196</b>	<b>28,974</b>
<b>Total Before/After School Programs</b>	<b>32,170</b>	<b>-</b>	<b>32,170</b>	<b>3,196</b>	<b>28,974</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,694,123</b>	<b>(2,337)</b>	<b>1,691,786</b>	<b>1,608,651</b>	<b>83,135</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries		2,692	2,692	2,691	1
Supplies and Materials	300	-	300	-	300
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>300</b>	<b>2,692</b>	<b>2,992</b>	<b>2,691</b>	<b>301</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	57,439	5,226	62,665	62,665	
Other Purchased Services (400-500 series)	250		250		250
Supplies and Materials	650	-	650	622	28
<b>Total Undistributed Expenditures - Health Services</b>	<b>58,339</b>	<b>5,226</b>	<b>63,565</b>	<b>63,287</b>	<b>278</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	83,917	13,375	97,292	97,292	
Other Purchased Services (400-500 series)	300		300	-	300
Supplies and Materials	500	-	500	498	2
<b>Total Undist. Expend. - Guidance Services</b>	<b>84,717</b>	<b>13,375</b>	<b>98,092</b>	<b>97,790</b>	<b>302</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Services (400-500)	500		500		500
Supplies and Materials	700	-	700	349	351
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>349</b>	<b>851</b>



PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 34 Roberto Clemente</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 98,510	\$ (3,250)	\$ 95,260	\$ 95,222	\$ 38
Salaries of Technology Coordinators	56,770	4,613	61,383	57,086	4,297
Other Purchased Services (400-500 series)	600		600	179	421
Supplies and Materials	4,400	-	4,400	4,058	342
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>160,280</b>	<b>1,363</b>	<b>161,643</b>	<b>156,545</b>	<b>5,098</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	2,500		2,500		2,500
Supplies and Materials	400	-	400	88	312
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>2,900</b>	<b>-</b>	<b>2,900</b>	<b>88</b>	<b>2,812</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	147,528	(10,000)	137,528	136,600	928
Salaries of Secretarial and Clerical Assistants	52,060		52,060	50,251	1,809
Other Purchased Services (400-500 series)		60	60		60
Supplies and Materials	2,900	(60)	2,840	1,859	981
Other Objects	100	-	100	89	11
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>202,588</b>	<b>(10,000)</b>	<b>192,588</b>	<b>188,799</b>	<b>3,789</b>
<b>Undist. Expend. - Security</b>					
Salaries	35,401	-	35,401	33,533	1,868
<b>Total Undist. Expend. - Security</b>	<b>35,401</b>	<b>-</b>	<b>35,401</b>	<b>33,533</b>	<b>1,868</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>35,401</b>	<b>-</b>	<b>35,401</b>	<b>33,533</b>	<b>1,868</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,600	-	5,600	3,040	2,560
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>5,600</b>	<b>-</b>	<b>5,600</b>	<b>3,040</b>	<b>2,560</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	38,882		38,882	21,914	16,968
T.P.A.F. Contributions - ERIP	13,145		13,145	7,338	5,807
Health Benefits	430,810	32,656	463,466	463,466	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>482,837</b>	<b>32,656</b>	<b>515,493</b>	<b>492,718</b>	<b>22,775</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>482,837</b>	<b>32,656</b>	<b>515,493</b>	<b>492,718</b>	<b>22,775</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,034,162</b>	<b>45,312</b>	<b>1,079,474</b>	<b>1,038,840</b>	<b>40,634</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>2,728,285</b>	<b>42,975</b>	<b>2,771,260</b>	<b>2,647,491</b>	<b>123,769</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>2,728,285</b>	<b>42,975</b>	<b>2,771,260</b>	<b>2,647,491</b>	<b>123,769</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,728,285	42,975	2,771,260	2,647,491	123,769
<b>Total Other Financing Sources:</b>	<b>2,728,285</b>	<b>42,975</b>	<b>2,771,260</b>	<b>2,647,491</b>	<b>123,769</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 36 Alexander Hamilton Academy</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 153,712		\$ 153,712	\$ 148,265	\$ 5,447
Grades 1-5 - Salaries of Teachers	753,626		753,626	689,997	63,629
Grades 6-8 - Salaries of Teachers	544,488	\$ 107,493	651,981	651,642	339
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	32,688	72,325	105,013	104,204	809
General Supplies	68,699	8,131	76,830	72,916	3,914
Textbooks	10,000	(5,500)	4,500	3,164	1,336
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,563,213</b>	<b>182,449</b>	<b>1,745,662</b>	<b>1,670,188</b>	<b>75,474</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Multiple Disabilities:</b>					
Salaries of Teachers	51,098		51,098	37,713	13,385
Other Salaries for Instruction	32,355	10,000	42,355	41,947	408
General Supplies	1,000		1,000	812	188
Textbooks	1,000	-	1,000	1,000	-
<b>Total Multiple Disabilities</b>	<b>85,453</b>	<b>10,000</b>	<b>95,453</b>	<b>81,472</b>	<b>13,981</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	208,322		208,322	199,567	8,755
General Supplies	3,000		3,000	3,000	
Textbooks	1,500	(369)	1,131	-	1,131
<b>Total Resource Room/Resource Center</b>	<b>212,822</b>	<b>(369)</b>	<b>212,453</b>	<b>202,567</b>	<b>9,886</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>298,275</b>	<b>9,631</b>	<b>307,906</b>	<b>284,039</b>	<b>23,867</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	99,502	(2,909)	96,593	96,238	355
General Supplies	1,300		1,300	1,300	
Textbooks	1,700	(700)	1,000	869	131
<b>Total Bilingual Education - Instruction</b>	<b>102,502</b>	<b>(3,609)</b>	<b>98,893</b>	<b>98,407</b>	<b>486</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Other Objects	150	-	150	149	1
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>149</b>	<b>1</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	43,004	-	43,004	28,458	14,546
<b>Total Before/After School Programs - Instruction</b>	<b>43,004</b>	<b>-</b>	<b>43,004</b>	<b>28,458</b>	<b>14,546</b>
<b>Total Before/After School Programs</b>	<b>43,004</b>	<b>-</b>	<b>43,004</b>	<b>28,458</b>	<b>14,546</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,007,144</b>	<b>188,471</b>	<b>2,195,615</b>	<b>2,081,241</b>	<b>114,374</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	443	8,643	8,642	1
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	6,906	1,294
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>443</b>	<b>16,843</b>	<b>15,548</b>	<b>1,295</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	59,161	13,197	72,358	72,358	
Supplies and Materials	250	-	250	188	62
<b>Total Undistributed Expenditures - Health Services</b>	<b>59,411</b>	<b>13,197</b>	<b>72,608</b>	<b>72,546</b>	<b>62</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	104,902		104,902	101,258	3,644
Supplies and Materials	1,250	-	1,250	1,250	-
<b>Total Undist. Expend. - Guidance Services</b>	<b>106,152</b>	<b>-</b>	<b>106,152</b>	<b>102,508</b>	<b>3,644</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	10,222	-	10,222	10,011	211
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>10,222</b>	<b>-</b>	<b>10,222</b>	<b>10,011</b>	<b>211</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	61,090	(1,250)	59,840	59,813	27
Salaries of Technology Coordinators	58,930	42,728	101,658	101,658	
Supplies and Materials	5,000	-	5,000	4,811	189
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>125,020</b>	<b>41,478</b>	<b>166,498</b>	<b>166,282</b>	<b>216</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 36 Alexander Hamilton Academy</u>	<u>Original Budget</u>	<u>Budget Transfers</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)	\$ 1,250		\$ 1,250		\$ 1,250
Supplies and Materials	2,000		2,000	\$ 1,674	326
Other Objects	500	-	500	-	500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>3,750</u>	<u>-</u>	<u>3,750</u>	<u>1,674</u>	<u>2,076</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	119,297		119,297	110,460	8,837
Salaries of Secretarial and Clerical Assistants	49,230		49,230	47,601	1,629
Other Purchased Services (400-500 series)	1,500	\$ 369	1,869		1,869
Supplies and Materials	1,500		1,500	1,375	125
Other Objects	1,000	-	1,000	358	642
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>172,527</u>	<u>369</u>	<u>172,896</u>	<u>159,794</u>	<u>13,102</u>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,200	-	4,200	3,065	1,135
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>3,065</u>	<u>1,135</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	31,956		31,956	25,795	6,161
T.P.A.F. Contributions - ERIP	7,056	24	7,080	7,079	1
Health Benefits	455,973	41,945	497,918	497,917	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>494,985</u>	<u>41,969</u>	<u>536,954</u>	<u>530,791</u>	<u>6,163</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>494,985</u>	<u>41,969</u>	<u>536,954</u>	<u>530,791</u>	<u>6,163</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>992,667</u>	<u>97,456</u>	<u>1,090,123</u>	<u>1,062,219</u>	<u>27,904</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>2,999,811</u>	<u>285,927</u>	<u>3,285,738</u>	<u>3,143,460</u>	<u>142,278</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>2,999,811</u>	<u>285,927</u>	<u>3,285,738</u>	<u>3,143,460</u>	<u>142,278</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	2,999,811	285,927	3,285,738	3,143,460	142,278
<b>Total Other Financing Sources:</b>	<u>2,999,811</u>	<u>285,927</u>	<u>3,285,738</u>	<u>3,143,460</u>	<u>142,278</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, 2009</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 40 Urban Leadership Academy</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 216,746	\$ (49,100)	\$ 167,646	\$ 155,804	\$ 11,842
Grades 1-5 - Salaries of Teachers	653,070	(22,500)	630,570	587,026	43,544
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	112,220	(65,000)	47,220	44,982	2,238
General Supplies	62,550		62,550	57,837	4,713
Textbooks	4,000		4,000	3,467	533
Other Objects	5,050	-	5,050	2,213	2,837
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,053,636</b>	<b>(136,600)</b>	<b>917,036</b>	<b>851,329</b>	<b>65,707</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	31,687		31,687		31,687
General Supplies	750	-	750	613	137
<b>Total Resource Room/Resource Center</b>	<b>32,437</b>	<b>-</b>	<b>32,437</b>	<b>613</b>	<b>31,824</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>32,437</b>	<b>-</b>	<b>32,437</b>	<b>613</b>	<b>31,824</b>
<b>Bilingual Education - Instruction</b>					
Other Salaries for Instruction	-	29,761	29,761	29,761	-
<b>Total Bilingual Education - Instruction</b>	<b>-</b>	<b>29,761</b>	<b>29,761</b>	<b>29,761</b>	<b>-</b>
<b>Total Instruction and At-Risk Programs</b>	<b>1,086,073</b>	<b>(106,839)</b>	<b>979,234</b>	<b>881,703</b>	<b>97,531</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	-	8,200	4,721	3,479
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,200</b>	<b>-</b>	<b>8,200</b>	<b>4,721</b>	<b>3,479</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	155,004	(49,700)	105,304	97,572	7,732
Supplies and Materials	800	-	800	657	143
<b>Total Undistributed Expenditures - Health Services</b>	<b>155,804</b>	<b>(49,700)</b>	<b>106,104</b>	<b>98,229</b>	<b>7,875</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	45,848		45,848	44,162	1,686
Supplies and Materials	250	-	250	213	37
<b>Total Undist. Expend. - Guidance Services</b>	<b>46,098</b>	<b>-</b>	<b>46,098</b>	<b>44,375</b>	<b>1,723</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	500	-	500	386	114
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>386</b>	<b>114</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries of Technology Coordinators		50,713	50,713	50,713	
Supplies and Materials	2,000	(375)	1,625	1,625	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>2,000</b>	<b>50,338</b>	<b>52,338</b>	<b>52,338</b>	<b>-</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	129,805		129,805	120,190	9,615
Salaries of Secretarial and Clerical Assistants	103,140	701	103,841	103,840	1
Other Purchased Services (400-500 series)	500		500		500
Supplies and Materials	5,500	1,891	7,391	7,346	45
Other Objects	750	(750)	-	-	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>239,695</b>	<b>1,842</b>	<b>241,537</b>	<b>231,376</b>	<b>10,161</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	(766)	2,234	2,210	24
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>3,000</b>	<b>(766)</b>	<b>2,234</b>	<b>2,210</b>	<b>24</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 40 Urban Leadership Academy</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	\$ 22,910		\$ 22,910	\$ 16,486	\$ 6,424
T.P.A.F. Contributions - ERIP	2,594		2,594	2,161	433
Health Benefits	273,030	\$ (35,998)	237,032	237,031	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>298,534</u>	<u>(35,998)</u>	<u>262,536</u>	<u>255,678</u>	<u>6,858</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>298,534</u>	<u>(35,998)</u>	<u>262,536</u>	<u>255,678</u>	<u>6,858</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>753,831</u>	<u>(34,284)</u>	<u>719,547</u>	<u>689,313</u>	<u>30,234</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>1,839,904</u>	<u>(141,123)</u>	<u>1,698,781</u>	<u>1,571,016</u>	<u>127,765</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>1,839,904</u>	<u>(141,123)</u>	<u>1,698,781</u>	<u>1,571,016</u>	<u>127,765</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	1,839,904	(141,123)	1,698,781	1,571,016	127,765
<b>Total Other Financing Sources:</b>	<u>1,839,904</u>	<u>(141,123)</u>	<u>1,698,781</u>	<u>1,571,016</u>	<u>127,765</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1, 2009</b>	-	-	-	-	-
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 41 Dafe Avenue</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 756,115	\$ (76,085)	\$ 680,030	\$ 678,013	\$ 2,017
Grades 1-5 - Salaries of Teachers	402,255	225,371	627,626	627,140	486
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	389,991	153,874	543,865	541,690	2,175
General Supplies	105,440	32,900	138,340	136,637	1,703
Textbooks	200		200		200
Other Objects	5,200	-	5,200	-	
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>1,659,201</b>	<b>336,060</b>	<b>1,995,261</b>	<b>1,983,480</b>	<b>11,781</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	35,929	(35,929)			
Other Salaries for Instruction		35,929	35,929	10,644	25,285
General Supplies	2,500	(2,260)	240		240
Textbooks	100	-	100	-	100
<b>Total Cognitive - Moderate</b>	<b>38,529</b>	<b>(2,260)</b>	<b>36,269</b>	<b>10,644</b>	<b>25,625</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	62,731	4,834	67,565	67,565	-
Other Salaries for Instruction	33,012	8,217	41,229	41,229	-
General Supplies	3,000		3,000		3,000
Textbooks	100	-	100	-	100
<b>Total Learning and/or Language Disabilities</b>	<b>98,843</b>	<b>13,051</b>	<b>111,894</b>	<b>108,794</b>	<b>3,100</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	111,108		111,108	107,125	3,983
General Supplies	1,000	-	1,000	878	122
<b>Total Resource Room/Resource Center</b>	<b>112,108</b>	<b>-</b>	<b>112,108</b>	<b>108,003</b>	<b>4,105</b>
<b>Autism:</b>					
Salaries of Teachers	101,582		101,582		101,582
General Supplies	1,000	-	1,000	-	1,000
<b>Total Autism</b>	<b>102,582</b>	<b>-</b>	<b>102,582</b>	<b>-</b>	<b>102,582</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>352,062</b>	<b>10,791</b>	<b>362,853</b>	<b>227,441</b>	<b>135,412</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	384,533	3,345	387,878	387,878	
General Supplies	22,000		22,000		22,000
Textbooks	200	-	200	-	200
<b>Total Bilingual Education - Instruction</b>	<b>406,733</b>	<b>3,345</b>	<b>410,078</b>	<b>387,878</b>	<b>22,200</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,417,996</b>	<b>350,196</b>	<b>2,768,192</b>	<b>2,598,799</b>	<b>169,393</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	150	8,350	8,349	1
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	7,577	623
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>16,400</b>	<b>150</b>	<b>16,550</b>	<b>15,926</b>	<b>624</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	66,289	24,833	91,122	91,122	
Supplies and Materials	300	-	300	62	238
<b>Total Undistributed Expenditures - Health Services</b>	<b>66,589</b>	<b>24,833</b>	<b>91,422</b>	<b>91,184</b>	<b>238</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	54,610	(1,629)	52,981	52,341	640
Supplies and Materials	500	-	500	384	116
<b>Total Undist. Expend. - Guidance Services</b>	<b>55,110</b>	<b>(1,629)</b>	<b>53,481</b>	<b>52,725</b>	<b>756</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Prof. and Tech. Services	1,500	(1,500)			
Supplies and Materials	4,400	(4,400)	-	-	-
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>5,900</b>	<b>(5,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 41 Dale Avenue</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 59,630	\$ (2,100)	\$ 57,530	\$ 57,433	\$ 97
Salaries of Technology Coordinators	99,534	(2,232)	97,302	96,022	1,280
Supplies and Materials	5,000	-	5,000	3,466	1,534
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>164,164</b>	<b>(4,332)</b>	<b>159,832</b>	<b>156,921</b>	<b>2,911</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	2,500		2,500		2,500
Supplies and Materials	2,000	-	2,000		2,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	96,012		96,012	88,900	7,112
Salaries of Secretarial and Clerical Assistants	83,459	11,743	95,202	95,202	
Other Salaries	1,360		1,360		1,360
Other Purchased Services (400-500 series)		35	35		35
Supplies and Materials	5,550	(34)	5,516	3,949	1,567
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>186,381</b>	<b>11,744</b>	<b>198,125</b>	<b>188,051</b>	<b>10,074</b>
<b>Undist. Expend. - Security</b>					
Salaries	52,973		52,973	51,187	1,786
General Supplies	2,000	-	2,000	1,792	208
<b>Total Undist. Expend. - Security</b>	<b>54,973</b>	<b>-</b>	<b>54,973</b>	<b>52,979</b>	<b>1,994</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>54,973</b>	<b>-</b>	<b>54,973</b>	<b>52,979</b>	<b>1,994</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	1,923	3,077
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>1,923</b>	<b>3,077</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	78,262		78,262	66,765	11,497
T.P.A.F. Contributions - ERIP	11,366		11,366	8,240	3,126
Health Benefits	613,307	25,629	638,936	638,935	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>702,935</b>	<b>25,629</b>	<b>728,564</b>	<b>713,940</b>	<b>14,624</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>702,935</b>	<b>25,629</b>	<b>728,564</b>	<b>713,940</b>	<b>14,624</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,261,952</b>	<b>50,495</b>	<b>1,312,447</b>	<b>1,273,649</b>	<b>38,798</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>3,679,948</b>	<b>400,691</b>	<b>4,080,639</b>	<b>3,872,448</b>	<b>208,191</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>3,679,948</b>	<b>400,691</b>	<b>4,080,639</b>	<b>3,872,448</b>	<b>208,191</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,679,948	400,691	4,080,639	3,872,448	208,191
<b>Total Other Financing Sources:</b>	<b>3,679,948</b>	<b>400,691</b>	<b>4,080,639</b>	<b>3,872,448</b>	<b>208,191</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 50 John F. Kennedy High School</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 12,807,618	\$ (12,799,118)	\$ 8,500	\$ 5,024	\$ 3,476
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction		127,718	127,718	126,790	928
Purchased Professional-Educational Services	2,500	490	2,990	490	2,500
Purchased Technical Services	8,000		8,000	466	7,534
Other Purchased Services (400-500 series)	29,500		29,500	14,796	14,704
General Supplies	241,000	(1,518)	239,482	228,392	11,090
Textbooks	123,000	(3,000)	120,000	88,915	31,085
Other Objects	11,500	-	11,500	620	10,880
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>13,223,118</b>	<b>(12,675,428)</b>	<b>547,690</b>	<b>465,493</b>	<b>82,197</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	218,094	(37,300)	180,794	179,543	1,251
Other Salaries for Instruction	51,912	254	52,166	51,450	716
Other Purchased Services (400-500 series)		1,963	1,963	1,962	1
General Supplies	20,000	259	20,259	17,783	2,476
<b>Total Cognitive - Mild</b>	<b>290,006</b>	<b>(34,824)</b>	<b>255,182</b>	<b>250,738</b>	<b>4,444</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	101,876	53,400	155,276	154,997	279
Other Salaries for Instruction	266,998	290,745	557,743	557,534	209
General Supplies	25,000		25,000	23,494	1,506
Textbooks	30,000		30,000	16,258	13,742
Other Objects	1,000	-	1,000		1,000
<b>Total Learning and/or Language Disabilities</b>	<b>424,874</b>	<b>344,145</b>	<b>769,019</b>	<b>752,283</b>	<b>16,736</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	56,160	(10,928)	45,232	44,009	1,223
Other Salaries for Instruction	43,702	39,575	83,277	75,761	7,516
General Supplies	10,000		10,000	9,944	56
Textbooks	20,000	-	20,000		20,000
<b>Total Behavioral Disabilities</b>	<b>129,862</b>	<b>28,647</b>	<b>158,509</b>	<b>129,714</b>	<b>28,795</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	1,225,267	(87,540)	1,137,727	1,128,948	8,779
Other Salaries for Instruction	311,633	(64,000)	247,633	85,121	162,512
General Supplies	8,000	4,000	12,000	11,993	7
Textbooks	4,000	(4,000)	-	-	-
<b>Total Resource Room/Resource Center</b>	<b>1,548,900</b>	<b>(151,540)</b>	<b>1,397,360</b>	<b>1,226,062</b>	<b>171,298</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>2,393,642</b>	<b>186,428</b>	<b>2,580,070</b>	<b>2,358,797</b>	<b>221,273</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	1,509,498	(78,274)	1,431,224	1,430,155	1,069
Other Purchased Services (400-500 series)	500		500		500
General Supplies	26,000		26,000	23,716	2,284
Textbooks	10,000		10,000	4,541	5,459
Other Objects	2,500	-	2,500		2,500
<b>Total Bilingual Education - Instruction</b>	<b>1,548,498</b>	<b>(78,274)</b>	<b>1,470,224</b>	<b>1,458,412</b>	<b>11,812</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	12,000		12,000	3,315	8,685
Other Objects	7,300	-	7,300	7,150	150
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>19,300</b>	<b>-</b>	<b>19,300</b>	<b>10,465</b>	<b>8,835</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Salaries	634,432		634,432	587,136	47,296
Purchased Services (300-500 series)	90,000	(9,000)	81,000	80,262	738
Supplies and Materials	125,000	3,090	128,090	121,485	6,605
Other Objects	10,000	(1,570)	8,430	8,430	-
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>859,432</b>	<b>(7,480)</b>	<b>851,952</b>	<b>797,313</b>	<b>54,639</b>



**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 50 John F. Kennedy High School</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	\$ 114,500		\$ 114,500	\$ 77,965	\$ 36,535
Purchased Services (400-500 series)	-	\$ 1,750	1,750	363	1,387
<b>Total Before/After School Programs - Instruction</b>	<u>114,500</u>	<u>1,750</u>	<u>116,250</u>	<u>78,328</u>	<u>37,922</u>
<b>Before/After School Programs - Support</b>					
Salaries	24,200		24,200	18,138	6,062
Supplies and Materials	1,500	-	1,500	-	1,500
<b>Total Before/After School Programs - Support</b>	<u>25,700</u>	<u>-</u>	<u>25,700</u>	<u>18,138</u>	<u>7,562</u>
<b>Total Before/After School Programs</b>	<u>140,200</u>	<u>1,750</u>	<u>141,950</u>	<u>96,466</u>	<u>45,484</u>
<b>Summer School - Instruction</b>					
Salaries of Teachers	17,820	(4,800)	13,020	11,492	1,528
Other Salaries for Instruction		4,800	4,800	1,920	2,880
General Supplies	400	-	400	-	400
<b>Total Summer School - Instruction</b>	<u>18,220</u>	<u>-</u>	<u>18,220</u>	<u>13,412</u>	<u>4,808</u>
<b>Total Summer School</b>	<u>18,220</u>	<u>-</u>	<u>18,220</u>	<u>13,412</u>	<u>4,808</u>
<b>Total Instruction and At-Risk Programs</b>	<u>18,202,410</u>	<u>(12,573,004)</u>	<u>5,629,406</u>	<u>5,200,358</u>	<u>429,048</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	176,329	(5,570)	170,759	168,565	2,194
Salaries of Drop-Out Prevention Officer/Coordinators	99,534		99,534	96,022	3,512
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	72,698	(1,200)	71,498	69,825	1,673
Other Purchased Services (400-500 series)	1,000	222	1,222	370	852
Supplies and Materials	3,100	-	3,100	2,821	279
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>352,661</u>	<u>(6,548)</u>	<u>346,113</u>	<u>337,603</u>	<u>8,510</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	322,597	23,492	346,089	344,019	2,070
Supplies and Materials	4,000	-	4,000	2,725	1,275
<b>Total Undistributed Expenditures - Health Services</b>	<u>326,597</u>	<u>23,492</u>	<u>350,089</u>	<u>346,744</u>	<u>3,345</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	985,307	58,159	1,043,466	1,033,913	9,553
Salaries of Secretarial and Clerical Assistants	138,381	12,222	150,603	148,103	2,500
Other Purchased Services (400-500 series)	1,000		1,000		1,000
Supplies and Materials	11,000		11,000	5,738	5,262
Other Objects	500	-	500		500
<b>Total Undist. Expend. - Guidance Services</b>	<u>1,136,188</u>	<u>70,381</u>	<u>1,206,569</u>	<u>1,187,754</u>	<u>18,815</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	293,205	(6,486)	286,719	281,572	5,147
Salaries of Technology Coordinators	103,314		103,314	100,092	3,222
Purchased Professional and Technical Services	7,650		7,650	5,995	1,655
Other Purchased Services (400-500 series)	3,600		3,600	1,725	1,875
Supplies and Materials	35,289	(9,866)	25,423	16,516	8,907
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>443,058</u>	<u>(16,352)</u>	<u>426,706</u>	<u>405,900</u>	<u>20,806</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv	5,500		5,500		5,500
Other Purchased Services (400-500 series)	3,500	-	3,500	170	3,330
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>170</u>	<u>8,830</u>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	1,431,645	(104,475)	1,327,170	1,327,169	1
Salaries of Secretarial and Clerical Assistants	296,235		296,235	285,199	11,036
Purchased Professional and Technical Services	1,500		1,500	624	876
Other Purchased Services (400-500 series)	6,600	496	7,096	5,846	1,250
Supplies and Materials	35,000		35,000	31,247	3,753
Other Objects	5,000	(496)	4,504	2,645	1,859
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<u>1,775,980</u>	<u>(104,475)</u>	<u>1,671,505</u>	<u>1,652,730</u>	<u>18,775</u>
<b>Undist. Expend. - Security</b>					
Salaries	178,636	(30,728)	147,908	140,290	7,618
General Supplies	11,000	-	11,000	10,929	71
<b>Total Undist. Expend. - Security</b>	<u>189,636</u>	<u>(30,728)</u>	<u>158,908</u>	<u>151,219</u>	<u>7,689</u>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<u>189,636</u>	<u>(30,728)</u>	<u>158,908</u>	<u>151,219</u>	<u>7,689</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 50 John F. Kennedy High School</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 125,000	\$ 14,892	\$ 139,892	\$ 134,833	\$ 5,059
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<u>125,000</u>	<u>14,892</u>	<u>139,892</u>	<u>134,833</u>	<u>5,059</u>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	231,230		231,230	178,892	52,338
Health Benefits	3,766,614	(2,306,564)	1,460,050	1,460,050	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>3,997,844</u>	<u>(2,306,564)</u>	<u>1,691,280</u>	<u>1,638,942</u>	<u>52,338</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>3,997,844</u>	<u>(2,306,564)</u>	<u>1,691,280</u>	<u>1,638,942</u>	<u>52,338</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>8,355,964</u>	<u>(2,355,902)</u>	<u>6,000,062</u>	<u>5,855,895</u>	<u>144,167</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>26,558,374</u>	<u>(14,928,906)</u>	<u>11,629,468</u>	<u>11,056,253</u>	<u>573,215</u>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 9-12	30,000	2,768	32,768	30,171	2,597
<b>Special Education - Instruction:</b>					
School-Sponsored Co-Curricular and Extra-Curricular Activity		7,724	7,724	7,522	202
Undistributed Expenditures - Other Support Serv.		9,866	9,866	9,604	262
<b>Total Equipment</b>	<u>30,000</u>	<u>20,358</u>	<u>50,358</u>	<u>47,297</u>	<u>3,061</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>30,000</u>	<u>20,358</u>	<u>50,358</u>	<u>47,297</u>	<u>3,061</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>26,588,374</u>	<u>(14,908,548)</u>	<u>11,679,826</u>	<u>11,103,550</u>	<u>576,276</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	26,588,374	(14,908,548)	11,679,826	11,103,550	576,276
<b>Total Other Financing Sources:</b>	<u>26,588,374</u>	<u>(14,908,548)</u>	<u>11,679,826</u>	<u>11,103,550</u>	<u>576,276</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1, 2009</b>	-	-	-	-	-
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 51 Eastside High School</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 9,050,541	\$ (8,501,112)	\$ 549,429	\$ 246,090	\$ 303,339
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction		179,753	179,753	84,513	95,240
Purchased Technical Services	4,000		4,000	4,000	
Other Purchased Services (400-500 series)	25,100	(2,900)	22,200	8,483	13,717
General Supplies	287,907	1,662,528	1,950,435	1,102,294	848,141
Textbooks	99,830	721	100,551	91,456	9,095
Other Objects	1,150	2,000	3,150	675	2,475
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>9,468,528</b>	<b>(6,659,010)</b>	<b>2,809,518</b>	<b>1,537,511</b>	<b>1,272,007</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	105,302	11,000	116,302	116,272	30
Other Salaries for Instruction	120,122	(36,300)	83,822	83,728	94
General Supplies	15,250	-	15,250	13,782	1,468
<b>Total Cognitive - Mild</b>	<b>240,674</b>	<b>(25,300)</b>	<b>215,374</b>	<b>213,782</b>	<b>1,592</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	181,552	(181,552)			
Other Salaries for Instruction		52,117	52,117	51,556	561
General Supplies	2,000	(1,000)	1,000	1,000	-
<b>Total Cognitive - Moderate</b>	<b>183,552</b>	<b>(130,435)</b>	<b>53,117</b>	<b>52,556</b>	<b>561</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	60,550		60,550	58,671	1,879
Other Salaries for Instruction	113,776	(19,400)	94,376	93,969	407
General Supplies	17,250	-	17,250	11,354	5,896
<b>Total Learning and/or Language Disabilities</b>	<b>191,576</b>	<b>(19,400)</b>	<b>172,176</b>	<b>163,994</b>	<b>8,182</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	121,980	10,890	132,870	132,870	
Other Salaries for Instruction	94,264	48,550	142,814	142,359	455
General Supplies	17,250	-	17,250	14,911	2,339
<b>Total Behavioral Disabilities</b>	<b>233,494</b>	<b>59,440</b>	<b>292,934</b>	<b>290,140</b>	<b>2,794</b>
<b>Multiple Disabilities:</b>					
General Supplies	18,025	-	18,025	14,113	3,912
<b>Total Multiple Disabilities</b>	<b>18,025</b>	<b>-</b>	<b>18,025</b>	<b>14,113</b>	<b>3,912</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	1,769,050	13,555	1,782,605	1,749,979	32,626
Other Salaries for Instruction	787,161	(73,272)	713,889	329,902	383,987
<b>Total Resource Room/Resource Center</b>	<b>2,556,211</b>	<b>(59,717)</b>	<b>2,496,494</b>	<b>2,079,881</b>	<b>416,613</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>3,423,532</b>	<b>(175,412)</b>	<b>3,248,120</b>	<b>2,814,466</b>	<b>433,654</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	1,685,811	(31,974)	1,653,837	1,653,512	325
General Supplies	24,000	(7,000)	17,000	12,832	4,168
Textbooks	14,000	-	14,000	14,000	-
<b>Total Bilingual Education - Instruction</b>	<b>1,723,811</b>	<b>(38,974)</b>	<b>1,684,837</b>	<b>1,680,344</b>	<b>4,493</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	55,962		55,962	46,080	9,882
Purchased Services (300-500 series)	6,320	(1,250)	5,070	3,840	1,230
Supplies and Materials	2,312	1,250	3,562	3,553	9
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>64,594</b>	<b>-</b>	<b>64,594</b>	<b>53,473</b>	<b>11,121</b>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Salaries	552,542		552,542	490,272	62,270
Purchased Services (300-500 series)	60,000	11,500	71,500	57,069	14,431
Supplies and Materials	80,000	(2,679)	77,321	77,278	43
Other Objects	25,000	(11,100)	13,900	13,551	349
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>717,542</b>	<b>(2,279)</b>	<b>715,263</b>	<b>638,170</b>	<b>77,093</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 51 Eastside High School</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	\$ 186,644	\$ (34,296)	\$ 152,348	\$ 63,603	\$ 88,745
Other Salaries for Instruction		32,256	32,256	8,106	24,150
Purchased Services (400-500 series)	-	3,000	3,000	2,115	885
<b>Total Before/After School Programs - Instruction</b>	<b>186,644</b>	<b>960</b>	<b>187,604</b>	<b>73,824</b>	<b>113,780</b>
<b>Before/After School Programs - Support</b>					
Salaries	22,400	-	22,400	13,440	8,960
<b>Total Before/After School Programs - Support</b>	<b>22,400</b>	<b>-</b>	<b>22,400</b>	<b>13,440</b>	<b>8,960</b>
<b>Total Before/After School Programs</b>	<b>209,044</b>	<b>960</b>	<b>210,004</b>	<b>87,264</b>	<b>122,740</b>
<b>Summer School - Instruction</b>					
Salaries of Teachers	-	2,040	2,040	1,020	1,020
<b>Total Summer School - Instruction</b>	<b>-</b>	<b>2,040</b>	<b>2,040</b>	<b>1,020</b>	<b>1,020</b>
<b>Total Summer School</b>	<b>-</b>	<b>2,040</b>	<b>2,040</b>	<b>1,020</b>	<b>1,020</b>
<b>Other Supplemental/At-Risk Programs - Instruction</b>					
General Supplies	7,000		7,000	5,906	1,094
Textbooks	3,736		3,736	3,583	153
Other Objects	2,025	-	2,025	1,605	420
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<b>12,761</b>	<b>-</b>	<b>12,761</b>	<b>11,094</b>	<b>1,667</b>
<b>Other Supplemental/At-Risk Programs - Support</b>					
Other Objects	140	-	140	140	-
<b>Total Other Supplemental/At-Risk Programs - Support</b>	<b>140</b>	<b>-</b>	<b>140</b>	<b>140</b>	<b>-</b>
<b>Total Other Supplemental/At-Risk Programs</b>	<b>12,901</b>	<b>-</b>	<b>12,901</b>	<b>11,234</b>	<b>1,667</b>
<b>Total Instruction and At-Risk Programs</b>	<b>15,619,952</b>	<b>(6,872,675)</b>	<b>8,747,277</b>	<b>6,823,482</b>	<b>1,923,795</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	229,442	50,801	280,243	277,398	2,845
Salaries of Drop-Out Prevention Officer/Coordinators	99,102		99,102	96,022	3,080
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	17,014	25,214	25,214	
Salaries of Community/School Coordinators	62,873	6,181	69,054	67,854	1,200
Supplies and Materials	500	-	500	287	213
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>400,117</b>	<b>73,996</b>	<b>474,113</b>	<b>466,775</b>	<b>7,338</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	276,348	7,100	283,448	282,360	1,088
Supplies and Materials	812	-	812	566	246
<b>Total Undistributed Expenditures - Health Services</b>	<b>277,160</b>	<b>7,100</b>	<b>284,260</b>	<b>282,926</b>	<b>1,334</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	1,231,813	(39,215)	1,192,598	1,167,842	24,756
Salaries of Secretarial and Clerical Assistants	114,782	10,798	125,580	122,907	2,673
Purchased Professional - Educational Services	3,500		3,500	1,500	2,000
Supplies and Materials	16,100	-	16,100	12,126	3,974
<b>Total Undist. Expend. - Guidance Services</b>	<b>1,366,195</b>	<b>(28,417)</b>	<b>1,337,778</b>	<b>1,304,375</b>	<b>33,403</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Supplies and Materials	1,000	-	1,000	589	411
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>589</b>	<b>411</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	125,920	22,761	148,681	148,681	
Salaries of Technology Coordinators	62,407	4,937	67,344	67,344	
Purchased Professional and Technical Services	610		610	496	114
Supplies and Materials	21,453		21,453	17,936	3,517
Other Objects	750	-	750	640	110
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>211,140</b>	<b>27,698</b>	<b>238,838</b>	<b>235,097</b>	<b>3,741</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	1,321,347	(206,343)	1,115,004	1,115,002	2
Salaries of Secretarial and Clerical Assistants	202,512	40,606	243,118	238,884	4,234
Purchased Professional and Technical Services	650		650	624	26
Other Purchased Services (400-500 series)	3,000	(2,275)	725	80	645
Supplies and Materials	35,500		35,500	33,047	2,453
Other Objects	36,450	(12,550)	23,900	20,817	3,083
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>1,599,459</b>	<b>(180,562)</b>	<b>1,418,897</b>	<b>1,408,454</b>	<b>10,443</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: No. 51 Eastside High School</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Custodial Services</b>					
General Supplies		\$ 8,974	\$ 8,974	\$ 8,974	-
<b>Total Undist. Expend. - Custodial Services</b>	-	8,974	8,974	8,974	-
<b>Undist. Expend. - Security</b>					
Salaries	\$ 179,124		179,124	175,962	\$ 3,162
General Supplies	30,000	(1,172)	28,828	27,926	902
<b>Total Undist. Expend. - Security</b>	209,124	(1,172)	207,952	203,888	4,064
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	209,124	7,802	216,926	212,862	4,064
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	126,900	18,692	145,592	107,867	37,725
<b>Total Undist. Expend. - Student Transportation Serv.</b>	126,900	18,692	145,592	107,867	37,725
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	262,476		262,476	169,399	93,077
Health Benefits	3,656,616	(1,895,496)	1,761,120	1,761,120	-
<b>TOTAL UNALLOCATED BENEFITS</b>	3,919,092	(1,895,496)	2,023,596	1,930,519	93,077
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	3,919,092	(1,895,496)	2,023,596	1,930,519	93,077
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	8,110,187	(1,969,187)	6,141,000	5,949,464	191,536
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	23,730,139	(8,841,862)	14,888,277	12,772,946	2,115,331
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 9-12	11,740	26,179	37,919	33,985	3,934
<b>Special Education - Instruction:</b>					
Undistributed Expenditures - Security		40,672	40,672	38,784	1,888
<b>Total Equipment</b>	11,740	66,851	78,591	72,769	5,822
<b>TOTAL CAPITAL OUTLAY</b>	11,740	66,851	78,591	72,769	5,822
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	23,741,879	(8,775,011)	14,966,868	12,845,715	2,121,153
<b>Other Financing Sources:</b>					
Operating Transfer In	23,741,879	(8,775,011)	14,966,868	12,845,715	2,121,153
<b>Total Other Financing Sources:</b>	23,741,879	(8,775,011)	14,966,868	12,845,715	2,121,153
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1, 2009</b>	-	-	-	-	-
<b>Fund Balance, June 30, 2010</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 52 Rosa Parks High School</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Transfers</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	\$ 2,073,974	\$ (2,073,974)			
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	36,988	43,271	\$ 80,259	\$ 79,659	\$ 600
Other Purchased Services (400-500 series)	1,000	(450)	550		550
General Supplies	14,160		14,160	10,684	3,476
Textbooks	3,170		3,170	1,159	2,011
Other Objects	1,000	-	1,000		
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>2,130,292</u>	<u>(2,031,153)</u>	<u>99,139</u>	<u>91,502</u>	<u>7,637</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	223,174		223,174	215,878	7,296
General Supplies	1,000	-	1,000		1,000
<b>Total Resource Room/Resource Center</b>	<u>224,174</u>	<u>-</u>	<u>224,174</u>	<u>215,878</u>	<u>8,296</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>224,174</u>	<u>-</u>	<u>224,174</u>	<u>215,878</u>	<u>8,296</u>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	42,000		42,000	36,350	5,650
Purchased Services (300-500 series)	13,000		13,000	2,034	10,966
Supplies and Materials	28,000		28,000	23,060	4,940
Other Objects		2,000	2,000	1,110	890
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>83,000</u>	<u>2,000</u>	<u>85,000</u>	<u>62,554</u>	<u>22,446</u>
<b>School-Spon. Cocurricular Athletics - Inst.</b>					
Other Objects	2,000	(2,000)	-	-	-
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs - Instruction</b>					
Purchased Services (400-500 series)	-	450	450	250	200
<b>Total Before/After School Programs - Instruction</b>	<u>-</u>	<u>450</u>	<u>450</u>	<u>250</u>	<u>200</u>
<b>Total Before/After School Programs</b>	<u>-</u>	<u>450</u>	<u>450</u>	<u>250</u>	<u>200</u>
<b>Total Instruction and At-Risk Programs</b>	<u>2,439,466</u>	<u>(2,030,703)</u>	<u>408,763</u>	<u>370,184</u>	<u>38,579</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(5,363)	2,837	1,843	994
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	7,594	606
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,400</u>	<u>(5,363)</u>	<u>11,037</u>	<u>9,437</u>	<u>1,600</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	180,727	20,623	201,350	201,350	
Supplies and Materials	500	-	500	494	6
<b>Total Undistributed Expenditures - Health Services</b>	<u>181,227</u>	<u>20,623</u>	<u>201,850</u>	<u>201,844</u>	<u>6</u>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	284,452		284,452	272,961	11,491
Salaries of Secretarial and Clerical Assistants	52,060		52,060	50,251	1,809
Other Purchased Services (400-500 series)	900		900	-	900
Supplies and Materials	1,000	-	1,000	842	158
<b>Total Undist. Expend. - Guidance Services</b>	<u>338,412</u>	<u>-</u>	<u>338,412</u>	<u>324,054</u>	<u>14,358</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>500</u>	<u>-</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	85,537	13,321	98,858	98,858	
Salaries of Technology Coordinators	54,878		54,878	52,943	1,935
Supplies and Materials	7,000	-	7,000	4,752	2,248
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<u>147,415</u>	<u>13,321</u>	<u>160,736</u>	<u>156,553</u>	<u>4,183</u>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	1,500		1,500		1,500
Supplies and Materials	500	-	500	473	27
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>473</u>	<u>1,527</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 52 Rosa Parks High School</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 467,713	\$ (35,620)	\$ 432,093	\$ 412,993	\$ 19,100
Salaries of Secretarial and Clerical Assistants	92,398	11,326	103,724	101,344	2,380
Other Purchased Services (400-500 series)	7,000	(5,000)	2,000	703	1,297
Supplies and Materials		4,890	4,890	3,689	1,201
Other Objects	1,500	-	1,500	660	840
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>568,611</b>	<b>(24,404)</b>	<b>544,207</b>	<b>519,389</b>	<b>24,818</b>
<b>Undist. Expend. - Security</b>					
General Supplies	1,000	344	1,344	1,129	215
<b>Total Undist. Expend. - Security</b>	<b>1,000</b>	<b>344</b>	<b>1,344</b>	<b>1,129</b>	<b>215</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>1,000</b>	<b>344</b>	<b>1,344</b>	<b>1,129</b>	<b>215</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bel Home & Sch)-Vend	10,000	-	10,000	4,766	5,234
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>4,766</b>	<b>5,234</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	33,810		33,810	22,238	11,572
Health Benefits	554,603	(321,435)	233,168	233,166	2
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>588,413</b>	<b>(321,435)</b>	<b>266,978</b>	<b>255,404</b>	<b>11,574</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>588,413</b>	<b>(321,435)</b>	<b>266,978</b>	<b>255,404</b>	<b>11,574</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,853,978</b>	<b>(316,914)</b>	<b>1,537,064</b>	<b>1,473,549</b>	<b>63,515</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>4,293,444</b>	<b>(2,347,617)</b>	<b>1,945,827</b>	<b>1,843,733</b>	<b>102,094</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>4,293,444</b>	<b>(2,347,617)</b>	<b>1,945,827</b>	<b>1,843,733</b>	<b>102,094</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	4,293,444	(2,347,617)	1,945,827	1,843,733	102,094
<b>Total Other Financing Sources:</b>	<b>4,293,444</b>	<b>(2,347,617)</b>	<b>1,945,827</b>	<b>1,843,733</b>	<b>102,094</b>
<b>Excess (Deficiency) of Other Financing Sources Over</b>					
<b>(Under) Expenditures and Other Financing (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, July 1, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 55 International High School</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 1,863,347	\$ (78,000)	\$ 1,785,347	\$ 1,780,605	\$ 4,742
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Professional-Educational Services	3,000	1,118	4,118	234	3,884
Other Purchased Services (400-500 series)	3,500	200	3,700	3,408	292
General Supplies	137,146	(30,155)	106,991	86,984	20,007
Textbooks	55,042	-	55,042	36,324	18,718
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,062,035</b>	<b>(106,837)</b>	<b>1,955,198</b>	<b>1,907,555</b>	<b>47,643</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	285,072	5,663	290,735	290,735	
General Supplies	1,200	(1,000)	200		200
Textbooks	1,000	-	1,000	-	1,000
<b>Total Resource Room/Resource Center</b>	<b>287,272</b>	<b>4,663</b>	<b>291,935</b>	<b>290,735</b>	<b>1,200</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>287,272</b>	<b>4,663</b>	<b>291,935</b>	<b>290,735</b>	<b>1,200</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	109,868	94,818	204,686	204,686	
General Supplies	500	(202)	298		298
Textbooks	250	-	250	-	250
<b>Total Bilingual Education - Instruction</b>	<b>110,618</b>	<b>94,616</b>	<b>205,234</b>	<b>204,686</b>	<b>548</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	5,958	1,202	7,160	7,160	
Purchased Services (300-500 series)	1,000	-	1,000	95	905
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>6,958</b>	<b>1,202</b>	<b>8,160</b>	<b>7,255</b>	<b>905</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	6,732		6,732	306	6,426
Purchased Services (400-500 series)		1,500	1,500	1,050	450
Supplies and Materials	632	(200)	432	-	432
<b>Total Before/After School Programs - Instruction</b>	<b>7,364</b>	<b>1,300</b>	<b>8,664</b>	<b>1,356</b>	<b>7,308</b>
<b>Before/After School Programs - Support</b>					
Other Objects	1,000	-	1,000	-	1,000
<b>Total Before/After School Programs - Support</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Total Before/After School Programs</b>	<b>8,364</b>	<b>1,300</b>	<b>9,664</b>	<b>1,356</b>	<b>8,308</b>
<b>Total Instruction and At-Risk Programs</b>	<b>2,475,247</b>	<b>(5,056)</b>	<b>2,470,191</b>	<b>2,411,587</b>	<b>58,604</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	(3,806)	4,394	4,393	1
Supplies and Materials	500	-	500	-	500
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,700</b>	<b>(3,806)</b>	<b>4,894</b>	<b>4,393</b>	<b>501</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	60,541	(15,898)	44,643	27,066	17,577
Supplies and Materials	1,000	-	1,000	-	1,000
<b>Total Undistributed Expenditures - Health Services</b>	<b>61,541</b>	<b>(15,898)</b>	<b>45,643</b>	<b>27,066</b>	<b>18,577</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	175,463	1,194	176,657	173,897	2,760
Salaries of Secretarial and Clerical Assistants	28,645	13,064	41,709	40,608	1,101
Supplies and Materials	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Guidance Services</b>	<b>205,108</b>	<b>14,258</b>	<b>219,366</b>	<b>214,505</b>	<b>4,861</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Purchased Prof- Educational Services	1,000		1,000		1,000
Supplies and Materials	1,000	-	1,000	-	1,000
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>



**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 55 International High School</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	\$ 62,386	\$ (18,887)	\$ 43,499	\$ 43,499	
Salaries of Technology Coordinators	56,230		56,230	53,672	\$ 2,558
Supplies and Materials	6,000		6,000	5,351	649
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>124,616</b>	<b>(18,887)</b>	<b>105,729</b>	<b>102,522</b>	<b>3,207</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Service	1,500	-	1,500	-	1,500
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	194,228		194,228	179,550	14,678
Salaries of Secretarial and Clerical Assistants	109,463	23,989	133,452	132,696	756
Other Purchased Services (400-500 series)	3,000	1,000	4,000	2,097	1,903
Supplies and Materials	30,000	(226)	29,774	21,608	8,166
Other Objects	2,000	-	2,000	143	1,857
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>338,691</b>	<b>24,763</b>	<b>363,454</b>	<b>336,094</b>	<b>27,360</b>
<b>Undist. Expend. - Security</b>					
Salaries	72,423	850	73,273	73,270	3
General Supplies	850	4,234	5,084	1,720	3,364
<b>Total Undist. Expend. - Security</b>	<b>73,273</b>	<b>5,084</b>	<b>78,357</b>	<b>74,990</b>	<b>3,367</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>73,273</b>	<b>5,084</b>	<b>78,357</b>	<b>74,990</b>	<b>3,367</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,000	-	2,000	997	1,003
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>997</b>	<b>1,003</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	27,330		27,330	19,811	7,519
Health Benefits	621,502	(13,114)	608,388	608,387	1
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>648,832</b>	<b>(13,114)</b>	<b>635,718</b>	<b>628,198</b>	<b>7,520</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>648,832</b>	<b>(13,114)</b>	<b>635,718</b>	<b>628,198</b>	<b>7,520</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,466,261</b>	<b>(7,600)</b>	<b>1,458,661</b>	<b>1,388,765</b>	<b>69,896</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>3,941,508</b>	<b>(12,656)</b>	<b>3,928,852</b>	<b>3,800,352</b>	<b>128,500</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 9-12		21,000	21,000	12,978	8,022
<b>Special Education - Instruction:</b>					
Undistributed Expenditures - Security	-	4,790	4,790	-	4,790
<b>Total Equipment</b>	<b>-</b>	<b>25,790</b>	<b>25,790</b>	<b>12,978</b>	<b>12,812</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>25,790</b>	<b>25,790</b>	<b>12,978</b>	<b>12,812</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>3,941,508</b>	<b>13,134</b>	<b>3,954,642</b>	<b>3,813,330</b>	<b>141,312</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,941,508	13,134	3,954,642	3,813,330	141,312
<b>Total Other Financing Sources:</b>	<b>3,941,508</b>	<b>13,134</b>	<b>3,954,642</b>	<b>3,813,330</b>	<b>141,312</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 75 Norman S. Weir</u>	<u>Original Budget</u>	<u>Budget Transfers</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	\$ 551,483	\$ 115,961	\$ 667,444	\$ 609,830	\$ 57,614
Grades 6-8 - Salaries of Teachers	626,459	66,954	693,413	693,406	7
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	33,012		33,012	23,101	9,911
Purchased Professional-Educational Services	1,500		1,500		1,500
General Supplies	70,729	(2,500)	68,229	56,267	11,962
Textbooks	3,467	2,500	5,967	5,287	680
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<u>1,286,650</u>	<u>182,915</u>	<u>1,469,565</u>	<u>1,387,891</u>	<u>81,674</u>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	173,782	73,498	247,280	247,280	
Other Salaries for Instruction	136,336	(46,122)	90,214	90,176	38
Other Purchased Services (400-500 series)	60		60		60
General Supplies	2,800		2,800	2,790	10
Other Objects	573	-	573	400	173
<b>Total Cognitive - Moderate</b>	<u>313,551</u>	<u>27,376</u>	<u>340,927</u>	<u>340,646</u>	<u>281</u>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	58,066		58,066	55,902	2,164
Other Salaries for Instruction	46,503		46,503	44,918	1,585
General Supplies	4,084		4,084	2,952	1,132
Other Objects	695	(140)	555		555
<b>Total Learning and/or Language Disabilities</b>	<u>109,348</u>	<u>(140)</u>	<u>109,208</u>	<u>103,772</u>	<u>5,436</u>
<b>Auditory Impairments:</b>					
Salaries of Teachers	166,132	30,000	196,132	195,859	273
Other Salaries for Instruction	132,810	(30,000)	102,810	89,724	13,086
General Supplies	3,250		3,250	2,435	815
Textbooks	458		458	358	100
Other Objects	625	(400)	225	197	28
<b>Total Auditory Impairments</b>	<u>303,275</u>	<u>(400)</u>	<u>302,875</u>	<u>288,573</u>	<u>14,302</u>
<b>Multiple Disabilities:</b>					
Salaries of Teachers	177,130		177,130	104,388	72,742
Other Salaries for Instruction	171,407	(46,766)	124,641	89,263	35,378
General Supplies	8,000		8,000	5,542	2,458
Textbooks	4,800		4,800	4,777	23
Other Objects	925	(500)	425	195	230
<b>Total Multiple Disabilities</b>	<u>362,262</u>	<u>(47,266)</u>	<u>314,996</u>	<u>204,165</u>	<u>110,831</u>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	203,570	40	203,610	203,610	
General Supplies	725		725	500	225
Textbooks	82	-	82		82
<b>Total Resource Room/Resource Center</b>	<u>204,377</u>	<u>40</u>	<u>204,417</u>	<u>204,110</u>	<u>307</u>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<u>1,292,813</u>	<u>(20,390)</u>	<u>1,272,423</u>	<u>1,141,266</u>	<u>131,157</u>
<b>Bilingual Education - Instruction</b>					
Other Objects	-	1,040	1,040	1,040	-
<b>Total Bilingual Education - Instruction</b>	<u>-</u>	<u>1,040</u>	<u>1,040</u>	<u>1,040</u>	<u>-</u>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Other Objects	3,854	-	3,854	-	3,854
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<u>3,854</u>	<u>-</u>	<u>3,854</u>	<u>-</u>	<u>3,854</u>
<b>Total Instruction and At-Risk Programs</b>	<u>2,583,317</u>	<u>163,565</u>	<u>2,746,882</u>	<u>2,530,197</u>	<u>216,685</u>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	221	8,421	8,421	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200		8,200
Supplies and Materials	400	-	400	378	22
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<u>16,800</u>	<u>221</u>	<u>17,021</u>	<u>8,799</u>	<u>8,222</u>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 75 Norman S. Weir</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	\$ 59,161	\$ 35,061	\$ 94,222	\$ 94,222	
Supplies and Materials	250	-	250		\$ 250
<b>Total Undistributed Expenditures - Health Services</b>	<b>59,411</b>	<b>35,061</b>	<b>94,472</b>	<b>94,222</b>	<b>250</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	62,407	4,937	67,344	67,344	
Other Purchased Services (400-500 series)	200		200		200
Supplies and Materials	250	-	250	234	16
<b>Total Undist. Expend. - Guidance Services</b>	<b>62,857</b>	<b>4,937</b>	<b>67,794</b>	<b>67,578</b>	<b>216</b>
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Salaries	1,000		1,000		1,000
Supplies and Materials	450	-	450	-	450
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>1,450</b>	<b>-</b>	<b>1,450</b>	<b>-</b>	<b>1,450</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	99,534	(3,500)	96,034	96,022	12
Salaries of Technology Coordinators	61,250		61,250	41,274	19,976
Other Purchased Services (400-500 series)	275		275	49	226
Supplies and Materials	2,000	-	2,000	1,802	198
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>163,059</b>	<b>(3,500)</b>	<b>159,559</b>	<b>139,147</b>	<b>20,412</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Other Purchased Services (400-500 series)	300	-	300	-	300
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>300</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	145,584	(9,929)	135,655	134,800	855
Salaries of Secretarial and Clerical Assistants	52,060		52,060	50,251	1,809
Other Purchased Services (400-500 series)		480	480	300	180
Supplies and Materials	600		600	495	105
Other Objects	1,200	(480)	720	720	-
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>199,444</b>	<b>(9,929)</b>	<b>189,515</b>	<b>186,566</b>	<b>2,949</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,900	-	3,900	1,202	2,698
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>3,900</b>	<b>-</b>	<b>3,900</b>	<b>1,202</b>	<b>2,698</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	59,899		59,899	35,361	24,538
T.P.A.F. Contributions - ERIP	4,948		4,948	4,710	238
Health Benefits	617,977	11,106	629,083	629,083	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>682,824</b>	<b>11,106</b>	<b>693,930</b>	<b>669,154</b>	<b>24,776</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>682,824</b>	<b>11,106</b>	<b>693,930</b>	<b>669,154</b>	<b>24,776</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,190,045</b>	<b>37,896</b>	<b>1,227,941</b>	<b>1,166,668</b>	<b>61,273</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>3,773,362</b>	<b>201,461</b>	<b>3,974,823</b>	<b>3,696,865</b>	<b>277,958</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 6-8	2,500	(1,374)	1,126	-	1,126
<b>Total Equipment</b>	<b>2,500</b>	<b>(1,374)</b>	<b>1,126</b>	<b>-</b>	<b>1,126</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,500</b>	<b>(1,374)</b>	<b>1,126</b>	<b>-</b>	<b>1,126</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>3,775,862</b>	<b>200,087</b>	<b>3,975,949</b>	<b>3,696,865</b>	<b>279,084</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	3,775,862	200,087	3,975,949	3,696,865	279,084
<b>Total Other Financing Sources:</b>	<b>3,775,862</b>	<b>200,087</b>	<b>3,975,949</b>	<b>3,696,865</b>	<b>279,084</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, 2009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: Academy</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REGULAR PROGRAMS - INSTRUCTION</b>					
<b>Regular Programs - Undistributed Instruction</b>					
Purchased Technical Services		\$ 3,488	\$ 3,488	\$ 3,488	
General Supplies	-	4,137	4,137	1,842	\$ 2,295
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>-</b>	<b>7,625</b>	<b>7,625</b>	<b>5,330</b>	<b>2,295</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	\$ 82,297	13,430	95,727	95,727	
Other Salaries for Instruction		38,300	38,300	38,222	78
Purchased Professional-Educational Services	17,000		17,000	17,000	
Other Purchased Services (400-500 series)	500		500	320	180
General Supplies	12,500		12,500	11,061	1,439
Textbooks	3,700	-	3,700	2,882	818
<b>Total Cognitive - Mild</b>	<b>115,997</b>	<b>51,730</b>	<b>167,727</b>	<b>165,212</b>	<b>2,515</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	317,501	(19,500)	298,001	297,967	34
Other Salaries for Instruction	389,267	(126,740)	262,527	262,522	5
General Supplies	1,500	-	1,500	1,458	42
<b>Total Cognitive - Moderate</b>	<b>708,268</b>	<b>(146,240)</b>	<b>562,028</b>	<b>561,947</b>	<b>81</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	20,749		20,749	20,018	731
General Supplies	400	-	400	356	44
<b>Total Behavioral Disabilities</b>	<b>21,149</b>	<b>-</b>	<b>21,149</b>	<b>20,374</b>	<b>775</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	841,293	68,784	910,077	869,002	41,075
Other Salaries for Instruction	63,360		63,360	27,853	35,507
General Supplies	5,700	-	5,700	1,139	4,561
<b>Total Resource Room/Resource Center</b>	<b>910,353</b>	<b>68,784</b>	<b>979,137</b>	<b>897,994</b>	<b>81,143</b>
<b>Autism:</b>					
Salaries of Teachers	115,128		115,128	114,005	1,123
Other Salaries for Instruction	174,171	(5,022)	169,149	149,064	20,085
Purchased Professional-Educational Services	7,000		7,000	7,000	
General Supplies	4,000		4,000	3,922	78
Textbooks	1,000	-	1,000	720	280
<b>Total Autism</b>	<b>301,299</b>	<b>(5,022)</b>	<b>296,277</b>	<b>274,711</b>	<b>21,566</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>2,057,066</b>	<b>(30,748)</b>	<b>2,026,318</b>	<b>1,920,238</b>	<b>106,080</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	52,559	79,097	131,656	131,577	79
General Supplies	1,550	-	1,550	1,312	238
<b>Total Bilingual Education - Instruction</b>	<b>54,109</b>	<b>79,097</b>	<b>133,206</b>	<b>132,889</b>	<b>317</b>
<b>School-Spon. Cocurricular Actvts. - Inst.</b>					
Salaries	2,900		2,900	1,582	1,318
Supplies and Materials	1,500		1,500	-	1,500
Other Objects	7,951	-	7,951	3,451	4,500
<b>Total School-Spon. Cocurricular Actvts. - Inst.</b>	<b>12,351</b>	<b>-</b>	<b>12,351</b>	<b>5,033</b>	<b>7,318</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	27,664		27,664	14,100	13,564
Supplies and Materials	3,600	-	3,600	2,870	730
<b>Total Before/After School Programs - Instruction</b>	<b>31,264</b>	<b>-</b>	<b>31,264</b>	<b>16,970</b>	<b>14,294</b>
<b>Before/After School Programs - Support</b>					
Supplies and Materials	700	-	700	-	700
<b>Total Before/After School Programs - Support</b>	<b>700</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>700</b>
<b>Total Before/After School Programs</b>	<b>31,964</b>	<b>-</b>	<b>31,964</b>	<b>16,970</b>	<b>14,994</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: Academy</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
<b>Summer School - Instruction</b>					
Salaries of Teachers	\$ 31,500		\$ 31,500	\$ 26,035	\$ 5,465
Other Salaries for Instruction	43,200		43,200	31,764	11,436
General Supplies	3,900	\$ (1,147)	2,753	2,459	294
<b>Total Summer School - Instruction</b>	<b>78,600</b>	<b>(1,147)</b>	<b>77,453</b>	<b>60,258</b>	<b>17,195</b>
<b>Summer School - Support</b>					
Salaries	3,645	-	3,645	1,148	2,497
<b>Total Summer School - Support</b>	<b>3,645</b>	<b>-</b>	<b>3,645</b>	<b>1,148</b>	<b>2,497</b>
<b>Total Summer School</b>	<b>82,245</b>	<b>(1,147)</b>	<b>81,098</b>	<b>61,406</b>	<b>19,692</b>
<b>Alternative Education Program - Instruction</b>					
Salaries of Teachers	1,229,912	(159,667)	1,070,245	1,069,286	959
Other Salaries for Instruction		98,799	98,799	98,799	
Purchased Professional & Technical Services	1,000	(450)	550		550
Other Purchased Services (400-500 series)	2,500	(250)	2,250	1,250	1,000
General Supplies	36,693	(3,134)	33,559	30,479	3,080
Textbooks	15,800	5,619	21,419	14,591	6,828
Other Objects	3,477	(3,094)	383	-	383
<b>Total Alternative Education Program - Instruction</b>	<b>1,289,382</b>	<b>(62,177)</b>	<b>1,227,205</b>	<b>1,214,405</b>	<b>12,800</b>
<b>Alternative Education Program - Support</b>					
Salaries	492,296	106,284	598,580	583,216	15,364
Purchased Professional and Technical Services	4,000	(2,000)	2,000		2,000
Purchased Services (400-500 series)	600	400	1,000	715	285
Supplies and Materials	17,970	(22)	17,948	12,677	5,271
Other Objects	1,000	-	1,000	447	553
<b>Total Alternative Education Program - Support</b>	<b>515,866</b>	<b>104,662</b>	<b>620,528</b>	<b>597,055</b>	<b>23,473</b>
<b>Total Alternative Education Program</b>	<b>1,805,248</b>	<b>42,485</b>	<b>1,847,733</b>	<b>1,811,460</b>	<b>36,273</b>
<b>Other Supplemental/At-Risk Programs - Instruction</b>					
Salaries of Teachers	6,876,438	(766,988)	6,109,450	6,106,313	3,137
Purchased Professional & Technical Services	78,845	(8,801)	70,044	68,289	1,755
Other Purchased Services (400-500 series)	4,700	(1,037)	3,663	531	3,132
General Supplies	312,688	(29,994)	282,694	259,842	22,852
Textbooks	35,500	16,850	52,350	46,751	5,599
Other Objects	4,580	(1,000)	3,580	1,255	2,325
<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	<b>7,312,751</b>	<b>(790,970)</b>	<b>6,521,781</b>	<b>6,482,981</b>	<b>38,800</b>
<b>Other Supplemental/At-Risk Programs - Support</b>					
Salaries	2,124,691	(178,261)	1,946,430	1,907,272	39,158
Purchased Professional and Technical Services	14,500	(1,800)	12,700	2,700	10,000
Purchased Services (400-500 series)	3,350	7,340	10,690	7,873	2,817
Supplies and Materials	55,812	(3,304)	52,508	23,147	29,361
Other Objects	18,317	-	18,317	4,948	13,369
<b>Total Other Supplemental/At-Risk Programs - Support</b>	<b>2,216,670</b>	<b>(176,025)</b>	<b>2,040,645</b>	<b>1,945,940</b>	<b>94,705</b>
<b>Total Other Supplemental/At-Risk Programs</b>	<b>9,529,421</b>	<b>(966,995)</b>	<b>8,562,426</b>	<b>8,428,921</b>	<b>133,505</b>
<b>Total Instruction and At-Risk Programs</b>	<b>13,572,404</b>	<b>(869,683)</b>	<b>12,702,721</b>	<b>12,382,247</b>	<b>320,474</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries		1,200	1,200		1,200
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	-	8,200	8,200	7,287	913
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>-</b>	<b>9,400</b>	<b>9,400</b>	<b>7,287</b>	<b>2,113</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Other Purchased Services (400-500 series)	-	1,381	1,381	1,381	-
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>-</b>	<b>1,381</b>	<b>1,381</b>	<b>1,381</b>	<b>-</b>
<b>Undist. Expend. - Security</b>					
General Supplies	1,850	-	1,850	-	1,850
<b>Total Undist. Expend. - Security</b>	<b>1,850</b>	<b>-</b>	<b>1,850</b>	<b>-</b>	<b>1,850</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>1,850</b>	<b>-</b>	<b>1,850</b>	<b>-</b>	<b>1,850</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	21,633	-	21,633	6,274	15,359
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>21,633</b>	<b>-</b>	<b>21,633</b>	<b>6,274</b>	<b>15,359</b>

PATERSON PUBLIC SCHOOLS  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR FISCAL YEAR ENDED JUNE 30, 2010

<u>School: Academy</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	\$ 153,230		\$ 153,230	\$ 94,014	\$ 59,216
Health Benefits	2,579,122	\$ (220,645)	2,358,477	2,358,467	10
<b>TOTAL UNALLOCATED BENEFITS</b>	<u>2,732,352</u>	<u>(220,645)</u>	<u>2,511,707</u>	<u>2,452,481</u>	<u>59,226</u>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<u>2,732,352</u>	<u>(220,645)</u>	<u>2,511,707</u>	<u>2,452,481</u>	<u>59,226</u>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<u>2,755,835</u>	<u>(209,864)</u>	<u>2,545,971</u>	<u>2,467,423</u>	<u>78,548</u>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<u>16,328,239</u>	<u>(1,079,547)</u>	<u>15,248,692</u>	<u>14,849,670</u>	<u>399,022</u>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Special Education - Instruction:</b>					
At-Risk Programs	3,800	(1,700)	2,100	2,095	5
Undistributed Expenditures - Security	6,000	975	6,975	6,887	88
<b>Total Equipment</b>	<u>9,800</u>	<u>(725)</u>	<u>9,075</u>	<u>8,982</u>	<u>93</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>9,800</u>	<u>(725)</u>	<u>9,075</u>	<u>8,982</u>	<u>93</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>16,338,039</u>	<u>(1,080,272)</u>	<u>15,257,767</u>	<u>14,858,652</u>	<u>399,115</u>
<b>Other Financing Sources:</b>					
Operating Transfer In	16,338,039	(1,080,272)	15,257,767	14,858,652	399,115
<b>Total Other Financing Sources:</b>	<u>16,338,039</u>	<u>(1,080,272)</u>	<u>15,257,767</u>	<u>14,858,652</u>	<u>399,115</u>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1, 2009</b>	-	-	-	-	-
<b>Fund Balance, June 30, 2010</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 FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 316 New Roberto Clemente</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Final</u>	<u>Variance</u>
	<u>Budget</u>	<u>Transfers</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	\$ 159,835		\$ 159,835	\$ 140,386	\$ 19,449
Grades 1-5 - Salaries of Teachers	1,149,339	\$ 64,617	1,213,956	1,212,408	1,548
Grades 6-8 - Salaries of Teachers	1,119,757	(27,850)	1,091,907	1,091,897	10
<b>Regular Programs - Undistributed Instruction</b>					
Other Salaries for Instruction	118,648		118,648	117,351	1,297
Other Purchased Services (400-500 series)	-	250	250	75	175
General Supplies	163,801	241	164,042	163,151	891
Textbooks	48,000		48,000	36,128	11,872
Other Objects	3,000	-	3,000	723	2,277
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>2,762,380</b>	<b>37,258</b>	<b>2,799,638</b>	<b>2,762,119</b>	<b>37,519</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
Other Salaries for Instruction	-	11,012	11,012	10,854	158
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>11,012</b>	<b>11,012</b>	<b>10,854</b>	<b>158</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	110,840		110,840	108,353	2,487
Other Salaries for Instruction	82,666	(8,650)	74,016	73,839	177
General Supplies	8,000		8,000	7,643	357
Textbooks	6,000	-	6,000	365	5,635
<b>Total Learning and/or Language Disabilities</b>	<b>207,506</b>	<b>(8,650)</b>	<b>198,856</b>	<b>190,200</b>	<b>8,656</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	51,478	210	51,688	51,682	6
Other Salaries for Instruction	32,031		32,031	30,401	1,630
General Supplies	9,000		9,000	8,529	471
Textbooks	6,000	-	6,000	-	6,000
<b>Total Behavioral Disabilities</b>	<b>98,509</b>	<b>210</b>	<b>98,719</b>	<b>90,612</b>	<b>8,107</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	1,071,896	(30,876)	1,041,020	1,038,417	2,603
General Supplies	9,000		9,000	7,951	1,049
Textbooks	6,000	-	6,000	713	5,287
<b>Total Resource Room/Resource Center</b>	<b>1,086,896</b>	<b>(30,876)</b>	<b>1,056,020</b>	<b>1,047,081</b>	<b>8,939</b>
<b>Autism:</b>					
Other Salaries for Instruction	-	30,711	30,711	10,749	19,962
<b>Total Autism</b>	<b>-</b>	<b>30,711</b>	<b>30,711</b>	<b>10,749</b>	<b>19,962</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,392,911</b>	<b>2,407</b>	<b>1,395,318</b>	<b>1,349,496</b>	<b>45,822</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	494,208	500	494,708	494,598	110
General Supplies	6,000		6,000	5,943	57
Textbooks	8,000	-	8,000	5,977	2,023
<b>Total Bilingual Education - Instruction</b>	<b>508,208</b>	<b>500</b>	<b>508,708</b>	<b>506,518</b>	<b>2,190</b>
<b>Before/After School Programs - Instruction</b>					
Salaries of Teachers	16,320		16,320	11,739	4,581
Purchased Services (400-500 series)	2,000		2,000	-	2,000
Supplies and Materials	8,680	-	8,680	7,482	1,198
<b>Total Before/After School Programs - Instruction</b>	<b>27,000</b>	<b>-</b>	<b>27,000</b>	<b>19,221</b>	<b>7,779</b>
<b>Total Before/After School Programs</b>	<b>27,000</b>	<b>-</b>	<b>27,000</b>	<b>19,221</b>	<b>7,779</b>
<b>Total Instruction and At-Risk Programs</b>	<b>4,690,499</b>	<b>40,165</b>	<b>4,730,664</b>	<b>4,637,354</b>	<b>93,310</b>
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
Salaries	8,200	741	8,941	8,941	-
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	-	2,226	2,226	2,226	-
<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	<b>8,200</b>	<b>2,967</b>	<b>11,167</b>	<b>11,167</b>	<b>-</b>
<b>Undistributed Expenditures - Health Services</b>					
Salaries	76,549	14,573	91,122	90,894	228
<b>Total Undistributed Expenditures - Health Services</b>	<b>76,549</b>	<b>14,573</b>	<b>91,122</b>	<b>90,894</b>	<b>228</b>
<b>Undist. Expend. - Guidance Services</b>					
Salaries of Other Professional Staff	105,334		105,334	101,658	3,676
Supplies and Materials	1,500	-	1,500	1,491	9
<b>Total Undist. Expend. - Guidance Services</b>	<b>106,834</b>	<b>-</b>	<b>106,834</b>	<b>103,149</b>	<b>3,685</b>

**PATERSON PUBLIC SCHOOLS**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>School: No. 316 New Roberto Clemente</u>	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
Other Purch Services (400-500)	\$ 500		\$ 500		\$ 500
Supplies and Materials	4,500		4,500	\$ 4,397	103
<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	<b>5,000</b>		<b>5,000</b>	<b>4,397</b>	<b>603</b>
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
Salaries	105,366	\$ (3,700)	101,666	101,658	8
Salaries of Technology Coordinators	94,242		94,242	91,122	3,120
Purchased Professional and Technical Services	1,000		1,000		1,000
Supplies and Materials	19,000		19,000	19,000	
<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	<b>219,608</b>	<b>(3,700)</b>	<b>215,908</b>	<b>211,780</b>	<b>4,128</b>
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
Purchased Professional - Educational Serv	2,000		2,000		2,000
<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	<b>2,000</b>		<b>2,000</b>		<b>2,000</b>
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
Salaries of Principals/Assistant Principals/Program Directors	342,357		342,357	328,933	13,424
Salaries of Secretarial and Clerical Assistants	74,928	328	75,256	75,054	202
Other Purchased Services (400-500 series)	2,000		2,000	558	1,442
Supplies and Materials	6,500		6,500	6,459	41
Other Objects	3,000		3,000	1,600	1,400
<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	<b>428,785</b>	<b>328</b>	<b>429,113</b>	<b>412,604</b>	<b>16,509</b>
<b>Undist. Expend. - Security</b>					
Salaries	52,973		52,973	51,187	1,786
General Supplies	1,000		1,000	1,000	
<b>Total Undist. Expend. - Security</b>	<b>53,973</b>		<b>53,973</b>	<b>52,187</b>	<b>1,786</b>
<b>Total Undist. Expend. - Oper. &amp; Maint. Of Plant</b>	<b>53,973</b>		<b>53,973</b>	<b>52,187</b>	<b>1,786</b>
<b>Undist. Expend. - Student Transportation Serv.</b>					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,500		4,500	1,418	3,082
<b>Total Undist. Expend. - Student Transportation Serv.</b>	<b>4,500</b>		<b>4,500</b>	<b>1,418</b>	<b>3,082</b>
<b>UNALLOCATED BENEFITS</b>					
Social Security Contributions	63,694		63,694	47,536	16,158
T.P.A.F. Contributions - ERIP	21,563		21,563	16,097	5,466
Health Benefits	1,015,072	58,405	1,073,477	1,073,477	
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>1,100,329</b>	<b>58,405</b>	<b>1,158,734</b>	<b>1,137,110</b>	<b>21,624</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>1,100,329</b>	<b>58,405</b>	<b>1,158,734</b>	<b>1,137,110</b>	<b>21,624</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>2,005,778</b>	<b>72,573</b>	<b>2,078,351</b>	<b>2,024,706</b>	<b>53,645</b>
<b>TOTAL SCHOOL BASED BUDGET CURRENT EXPENDITURES</b>	<b>6,696,277</b>	<b>112,738</b>	<b>6,809,015</b>	<b>6,662,060</b>	<b>146,955</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction:</b>					
Grades 1-5	8,875		8,875	8,702	173
Grades 6-8	8,875		8,875	8,507	368
<b>Total Equipment</b>	<b>17,750</b>		<b>17,750</b>	<b>17,209</b>	<b>541</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>17,750</b>		<b>17,750</b>	<b>17,209</b>	<b>541</b>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<b>6,714,027</b>	<b>112,738</b>	<b>6,826,765</b>	<b>6,679,269</b>	<b>147,496</b>
<b>Other Financing Sources:</b>					
Operating Transfer In	6,714,027	112,738	6,826,765	6,679,269	147,496
<b>Total Other Financing Sources:</b>	<b>6,714,027</b>	<b>112,738</b>	<b>6,826,765</b>	<b>6,679,269</b>	<b>147,496</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	-	-	-	-	-
<b>Fund Balance, July 1, 2009</b>	-	-	-	-	-
<b>Fund Balance, June 30, 2010</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**SPECIAL REVENUE FUND**

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Total Brought Forward (Ex. E-1a)	Title I Part A		Title I SIA		Totals 2010
		2009-2010	2008-09	2009-2010	2008-2009	
<b>REVENUES</b>						
Local Sources	\$ 109,430					\$ 109,430
State Sources	46,253,759					46,253,759
Federal Sources	22,647,013	\$ 14,444,350	\$ 622,659	\$ 25,425	\$ 757,574	38,497,021
<b>Total Revenues</b>	<b>69,010,202</b>	<b>14,444,350</b>	<b>622,659</b>	<b>25,425</b>	<b>757,574</b>	<b>84,860,210</b>
<b>EXPENDITURES</b>						
<b>Instruction:</b>						
Salaries of Teachers	7,320,644	4,252,509	387,871		649,749	12,610,773
Other Salaries for Instruction	471,405	13,245			54,115	538,765
Purchased Professional and Technical Services	1,467,149					1,467,149
Other Purchased Services (400-500 series)	6,480					6,480
General Supplies	1,976,469	235,307	3,812	25,425		2,241,013
Textbooks	97,013					97,013
Tuition	6,363,560					6,363,560
Other Objects	35,669	6,707	-	-	-	42,376
<b>Total Instruction</b>	<b>17,738,389</b>	<b>4,507,768</b>	<b>391,683</b>	<b>25,425</b>	<b>703,864</b>	<b>23,367,129</b>
<b>Support Services:</b>						
Salaries of Other Professional Staff	3,760,701					3,760,701
Salaries of Supervisors of Instruction	635,609	116,092	29,053			780,754
Salaries of Secretarial and Clerical Asst.	284,087					284,087
Other Salaries	524,829	237,908	18,200			780,937
Personal Services - Employee Benefits	3,101,425	1,522,882	513		53,710	4,678,530
Purchased Educational Services - Contracted Pre-K	36,225,204					36,225,204
Purchased Professional - Educational Services	1,206,423	3,749,734				4,956,157
Other Purchased Professional Services	284,920					284,920
Purchased Technical Services	233,250					233,250
Purchased Property Services	-	130,000				130,000
Contr. Serv.-Trans. (Field Trips)	8,384	167,110	195			175,689
Travel	6,633	1,408				8,041
Other Purchased Services (400-500 series)	438,401	36,347				474,748
Supplies & Materials	184,635	34,484				219,119
Indirect Costs	106,104	331,912				438,016
Other Objects	124,607	-	-	-	-	124,607
<b>Total Support Services</b>	<b>47,125,212</b>	<b>6,327,877</b>	<b>47,961</b>	<b>-</b>	<b>53,710</b>	<b>53,554,760</b>

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Total Brought Forward (Ex. E-1a)	Title I Part A		Title I SIA		Totals 2010
		2009-2010	2008-09	2009-2010	2008-2009	
<b>EXPENDITURES (CONT'D):</b>						
<b>Facilities Acquisition and Const. Serv.:</b>						
Instructional Equipment	\$ 49,083					\$ 49,083
Noninstructional Equipment	23,325	-	-	-	-	23,325
<b>Total Facilities Acquisition and Const. Serv.</b>	<b>72,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,408</b>
<b>Sub-Total Expenditures</b>	<b>64,936,009</b>	<b>\$ 10,835,645</b>	<b>\$ 439,644</b>	<b>\$ 25,425</b>	<b>\$ 757,574</b>	<b>76,994,297</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to School Based Budgets	(4,074,193)	(3,608,705)	(183,015)	-	-	(7,865,913)
<b>Sub-Total Other Financing Sources (Uses)</b>	<b>(4,074,193)</b>	<b>(3,608,705)</b>	<b>(183,015)</b>	<b>-</b>	<b>-</b>	<b>(7,865,913)</b>
<b>Total Outflows</b>	<b>69,010,202</b>	<b>14,444,350</b>	<b>622,659</b>	<b>25,425</b>	<b>757,574</b>	<b>84,860,210</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, 2010**

	Total Brought Forward (Ex. E-1b)	Title II, Part A		Title II, Part D	Total Carried Forward
		2009-2010	2008-2009	2009-2010	
<b>REVENUES</b>					
Local Sources	\$ 109,430				\$ 109,430
State Sources	46,253,759				46,253,759
Federal Sources	19,738,857	\$ 2,618,138	\$ 164,584	\$ 125,434	22,647,013
<b>Total Revenues</b>	<b>66,102,046</b>	<b>2,618,138</b>	<b>164,584</b>	<b>125,434</b>	<b>69,010,202</b>
<b>EXPENDITURES</b>					
<b>Instruction:</b>					
Salaries of Teachers	7,052,828	121,297	80,206	66,313	7,320,644
Other Salaries for Instruction	471,405				471,405
Purchased Professional and Technical Services	1,467,149				1,467,149
Other Purchased Services (400-500 series)	6,480				6,480
General Supplies	1,929,484	37,215		9,770	1,976,469
Textbooks	97,013				97,013
Tuition	6,363,560				6,363,560
Other Objects	35,669	-	-	-	35,669
<b>Total Instruction</b>	<b>17,423,588</b>	<b>158,512</b>	<b>80,206</b>	<b>76,083</b>	<b>17,738,389</b>
<b>Support Services:</b>					
Salaries of Other Professional Staff	3,760,701				3,760,701
Salaries of Supervisors of Instruction	635,609				635,609
Salaries of Secretarial and Clerical Asst.	284,087				284,087
Other Salaries	524,829				524,829
Personal Services - Employee Benefits	3,033,593	55,521		12,311	3,101,425
Purchased Educational Services - Contracted Pre-K	36,225,204				36,225,204
Purchased Professional - Educational Services	1,057,018	140,665		8,740	1,206,423
Other Purchased Professional Services	284,920				284,920
Purchased Technical Services	233,250				233,250
Purchased Property Services	-				-
Contr. Serv.-Trans. (Field Trips)	8,384				8,384
Travel	6,633				6,633
Other Purchased Services (400-500 series)	438,401				438,401
Supplies & Materials	156,335			28,300	184,635
Indirect Costs	26,104	80,000			106,104
Other Objects	124,607				124,607
<b>Total Support Services</b>	<b>46,799,675</b>	<b>276,186</b>	<b>-</b>	<b>49,351</b>	<b>47,125,212</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Total Brought Forward (Ex. E-1b)	Title II, Part A		Title II, Part D	Total Carried Forward
		2009-2010	2008-2009	2009-2010	
<b>EXPENDITURES (CONT'D):</b>					
<b>Facilities Acquisition and Const. Serv.:</b>					
Instructional Equipment	\$ 49,083				\$ 49,083
Noninstructional Equipment	23,325	-	-	-	23,325
<b>Total Facilities Acquisition and Const. Serv.</b>	<u>72,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,408</u>
<b>Sub-total Expenditures</b>	<u>64,295,671</u>	<u>\$ 434,698</u>	<u>\$ 80,206</u>	<u>\$ 125,434</u>	<u>64,936,009</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Contribution to School Based Budgets	(1,806,375)	(2,183,440)	(84,378)	-	(4,074,193)
<b>Sub-Total Other Financing Sources (Uses)</b>	<u>(1,806,375)</u>	<u>(2,183,440)</u>	<u>(84,378)</u>	<u>-</u>	<u>(4,074,193)</u>
<b>Total Outflows</b>	<u>66,102,046</u>	<u>2,618,138</u>	<u>164,584</u>	<u>125,434</u>	<u>69,010,202</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  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Total Brought Forward (Ex. E-1c)	Title III, Part A		Title IV		Title V	Total Carried Forward
		2009-10	2008-2009	2009-2010	2008-2009	2008-09	
<b>REVENUES</b>							
Local Sources	\$ 109,430						\$ 109,430
State Sources	46,253,759						46,253,759
Federal Sources	18,352,016	\$ 1,024,742	\$ 109,744	\$ 213,399	\$ 12,838	\$ 26,118	19,738,857
<b>Total Revenues</b>	<b>64,715,205</b>	<b>1,024,742</b>	<b>109,744</b>	<b>213,399</b>	<b>12,838</b>	<b>26,118</b>	<b>66,102,046</b>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
Salaries of Teachers	6,631,153	286,418	89,585	42,816	2,856		7,052,828
Other Salaries for Instruction	471,405						471,405
Purchased Professional and Technical Services	1,467,149						1,467,149
Other Purchased Services (400-500 series)	6,480						6,480
General Supplies	1,893,100	3,982		6,284		26,118	1,929,484
Textbooks	97,013						97,013
Tuition	6,363,560						6,363,560
Other Objects	35,669	-	-	-	-	-	35,669
<b>Total Instruction</b>	<b>16,965,529</b>	<b>290,400</b>	<b>89,585</b>	<b>49,100</b>	<b>2,856</b>	<b>26,118</b>	<b>17,423,588</b>
<b>Support Services:</b>							
Salaries of Other Professional Staff	3,760,701						3,760,701
Salaries of Supervisors of Instruction	440,326	75,500		109,801	9,982		635,609
Salaries of Secretarial and Clerical Asst.	284,087						284,087
Other Salaries	524,829						524,829
Personal Services - Employee Benefits	2,901,750	104,749		27,094			3,033,593
Purchased Educational Services - Contracted Pre-K	36,225,204						36,225,204
Purchased Professional - Educational Services	998,969	44,071		13,978			1,057,018
Other Purchased Professional Services	284,920						284,920
Purchased Technical Services	233,250						233,250
Purchased Property Services	-						-
Contr. Serv.-Trans. (Field Trips)	7,755			629			8,384
Travel	6,633						6,633
Other Purchased Services (400-500 series)	435,338	1,554		1,509			438,401
Supplies & Materials	145,989			10,346			156,335
Indirect Costs	2,910	22,252		942			26,104
Other Objects	124,607	-	-	-	-	-	124,607
<b>Total Support Services</b>	<b>46,377,268</b>	<b>248,126</b>	<b>-</b>	<b>164,299</b>	<b>9,982</b>	<b>-</b>	<b>46,799,675</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Total Brought Forward (Ex. E-1c)	Title III, Part A		Title IV		Title V	Total Carried Forward
		2009-10	2008-2009	2009-2010	2008-2009	2008-09	
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Const. Serv.:</b>							
Instructional Equipment	\$ 49,083						\$ 49,083
Noninstructional Equipment	23,325	-	-	-	-	-	23,325
<b>Total Facilities Acquisition and Const. Serv.</b>	<b>72,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,408</b>
<b>Sub-Total Expenditures</b>	<b>63,415,205</b>	<b>\$ 538,526</b>	<b>\$ 89,585</b>	<b>\$ 213,399</b>	<b>\$ 12,838</b>	<b>\$ 26,118</b>	<b>64,295,671</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to School Based Budgets	(1,300,000)	(486,216)	(20,159)	-	-	-	(1,806,375)
<b>Sub-Total Other Financing Sources (Uses)</b>	<b>(1,300,000)</b>	<b>(486,216)</b>	<b>(20,159)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,806,375)</b>
<b>Total Outflows</b>	<b>64,715,205</b>	<b>1,024,742</b>	<b>109,744</b>	<b>213,399</b>	<b>12,838</b>	<b>26,118</b>	<b>66,102,046</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, 2010**

	Total Brought Forward (Ex. E-1d)	Adult Ed Workforce Learning	Citizens's Donations 2008-2009	IDEA PART B		Total Carried Forward
				2009-2010	2008-2009	
<b>REVENUES</b>						
Local Sources	\$ 109,231		\$ 199			\$ 109,430
State Sources	46,199,240	\$ 54,519				46,253,759
Federal Sources	10,979,625	-	-	\$ 6,562,256	\$ 810,135	18,352,016
<b>Total Revenues</b>	<b>57,288,096</b>	<b>54,519</b>	<b>199</b>	<b>6,562,256</b>	<b>810,135</b>	<b>64,715,205</b>
<b>EXPENDITURES</b>						
<b>Instruction:</b>						
Salaries of Teachers	6,244,397			199,723	187,033	6,631,153
Other Salaries for Instruction	408,591			41,958	20,856	471,405
Purchased Professional and Technical Services	1,467,149					1,467,149
Other Purchased Services (400-500 series)	6,480					6,480
General Supplies	1,672,509			190,995	29,596	1,893,100
Textbooks	97,013					97,013
Tuition	-			5,826,669	536,891	6,363,560
Other Objects	35,669	-	-	-	-	35,669
<b>Total Instruction</b>	<b>9,931,808</b>	<b>-</b>	<b>-</b>	<b>6,259,345</b>	<b>774,376</b>	<b>16,965,529</b>
<b>Support Services:</b>						
Salaries of Other Professional Staff	3,740,845			19,856		3,760,701
Salaries of Supervisors of Instruction	440,326					440,326
Salaries of Secretarial and Clerical Asst.	236,287	35,309		10,540	1,951	284,087
Other Salaries	485,277			23,138	16,414	524,829
Personal Services - Employee Benefits	2,839,621	18,930		25,891	17,308	2,901,750
Purchased Educational Services - Contracted Pre-K	36,225,204					36,225,204
Purchased Professional - Educational Services	791,218			207,751		998,969
Other Purchased Professional Services	284,920					284,920
Purchased Technical Services	233,250					233,250
Purchase Property Services	-					-
Contr. Serv.-Trans. (Field Trips)	3,717			4,038		7,755
Travel	6,633					6,633
Other Purchased Services (400-500 series)	435,139		199			435,338
Supplies & Materials	133,926	280		11,697	86	145,989
Indirect Costs	2,910					2,910
Other Objects	124,607	-	-	-	-	124,607
<b>Total Support Services</b>	<b>45,983,880</b>	<b>54,519</b>	<b>199</b>	<b>302,911</b>	<b>35,759</b>	<b>46,377,268</b>

continued



**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Total Brought Forward (Ex. E-1d)	Adult Ed Workfoce Learning	Citizens's Donations 2008-2009	IDEA PART B		Total Carried Forward
				2009-2010	2008-2009	
<b>EXPENDITURES (CONT'D):</b>						
<b>Facilities Acquisition and Const. Serv.:</b>						
Instructional Equipment	\$ 49,083					\$ 49,083
Noninstructional Equipment	23,325	-	-	-	-	23,325
<b>Total Facilities Acquisition and Const. Serv.</b>	<u>72,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,408</u>
<b>Sub-Total Expenditures</b>	<u>55,988,096</u>	<u>\$ 54,519</u>	<u>\$ 199</u>	<u>\$ 6,562,256</u>	<u>\$ 810,135</u>	<u>63,415,205</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to School Based Budgets	(1,300,000)	-	-	-	-	(1,300,000)
<b>Sub-Total Other Financing Sources (Uses)</b>	<u>(1,300,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,300,000)</u>
<b>Total Outflows</b>	<u>57,288,096</u>	<u>54,519</u>	<u>199</u>	<u>6,562,256</u>	<u>810,135</u>	<u>64,715,205</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, 2010**

	Total Brought Forward (Ex. E-1e)	IDEA Part B		WIB GED Testing Center	HIV PREVENTION ASSIST	Total Carried Forward
		Preschool 2009-2010	Preschool 2008-2009			
<b>REVENUES</b>						
Local Sources	\$ 109,231					\$ 109,231
State Sources	46,145,339			\$ 53,901		46,199,240
Federal Sources	10,778,050	\$ 198,857	\$ 882	-	\$ 1,836	10,979,625
<b>Total Revenues</b>	<b>57,032,620</b>	<b>198,857</b>	<b>882</b>	<b>53,901</b>	<b>1,836</b>	<b>57,288,096</b>
<b>EXPENDITURES</b>						
<b>Instruction:</b>						
Salaries of Teachers	6,242,561				1,836	6,244,397
Other Salaries for Instruction	322,638	85,953				408,591
Purchased Professional and Technical Services	1,433,254	33,895				1,467,149
Other Purchased Services (400-500 series)	6,480					6,480
General Supplies	1,652,244	19,106	882	277		1,672,509
Textbooks	97,013					97,013
Tuition	-					-
Other Objects	35,669	-	-	-	-	35,669
<b>Total Instruction</b>	<b>9,789,859</b>	<b>138,954</b>	<b>882</b>	<b>277</b>	<b>1,836</b>	<b>9,931,808</b>
<b>Support Services:</b>						
Salaries of Other Professional Staff	3,740,845					3,740,845
Salaries of Supervisors of Instruction	440,326					440,326
Salaries of Secretarial and Clerical Asst.	236,287					236,287
Other Salaries	429,137	6,352		49,788		485,277
Personal Services - Employee Benefits	2,784,506	51,279		3,836		2,839,621
Purchased Educational Services - Contracted Pre-K	36,225,204					36,225,204
Purchased Professional - Educational Services	791,218					791,218
Other Purchased Professional Services	284,920					284,920
Purchased Technical Services	233,250					233,250
Purchase Property	-					-
Contr. Serv.-Trans. (Field Trips)	3,717					3,717
Travel	6,633					6,633
Other Purchased Services (400-500 series)	435,139					435,139
Supplies & Materials	131,654	2,272				133,926
Indirect Costs	2,910					2,910
Other Objects	124,607	-	-	-	-	124,607
<b>Total Support Services</b>	<b>45,870,353</b>	<b>59,903</b>	<b>-</b>	<b>53,624</b>	<b>-</b>	<b>45,983,880</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Total Brought Forward (Ex. E-1e)	IDEA Part B		WIB GED Testing Center	HIV PREVENTION ASSIST	Total Carried Forward
		Preschool 2009-2010	Preschool 2008-2009			
<b>EXPENDITURES (CONT'D):</b>						
<b>Facilities Acquisition and Const. Serv.:</b>						
Instructional Equipment	\$ 49,083					\$ 49,083
Noninstructional Equipment	23,325	-	-	-	-	23,325
<b>Total Facilities Acquisition and Const. Serv.</b>	<u>72,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,408</u>
<b>Sub-Total Expenditures</b>	<u>55,732,620</u>	<u>\$ 198,857</u>	<u>\$ 882</u>	<u>\$ 53,901</u>	<u>\$ 1,836</u>	<u>55,988,096</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to School Based Budgets	(1,300,000)	-	-	-	-	(1,300,000)
<b>Sub-Total Other Financing Sources (Uses)</b>	<u>(1,300,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,300,000)</u>
<b>Total Outflows</b>	<u>57,032,620</u>	<u>198,857</u>	<u>882</u>	<u>53,901</u>	<u>1,836</u>	<u>57,288,096</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, 2010**

	Total Brought Forward (Ex. E-1f)	Adult Basic Skills 2009-2010	NJ Youth Corp		Family Outreach Project	Carl D. Perkins Vocational Educ Act	Total Carried Forward
			2008-09	2009-2010			
<b>REVENUES</b>							
Local Sources	\$ 109,231						\$ 109,231
State Sources	44,793,294		\$ 89,534	\$ 453,357	\$ 809,154		46,145,339
Federal Sources	10,057,319	\$ 576,600	-	-	-	\$ 144,131	10,778,050
<b>Total Revenues</b>	<b>54,959,844</b>	<b>576,600</b>	<b>89,534</b>	<b>453,357</b>	<b>809,154</b>	<b>144,131</b>	<b>57,032,620</b>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
Salaries of Teachers	5,564,687	418,873	26,070	232,931			6,242,561
Other Salaries for Instruction	322,638						322,638
Purchased Professional and Technical Services	1,429,449					3,805	1,433,254
Other Purchased Services (400-500 series)	1,280			5,200			6,480
General Supplies	1,578,527		3,821	6,179		63,717	1,652,244
Textbooks	97,013						97,013
Tuition	-						-
Other Objects	316	-	-	16,614	-	18,739	35,669
<b>Total Instruction</b>	<b>8,993,910</b>	<b>418,873</b>	<b>29,891</b>	<b>260,924</b>	<b>-</b>	<b>86,261</b>	<b>9,789,859</b>
<b>Support Services:</b>							
Salaries of Other Professional Staff	3,431,786			51,733	257,326		3,740,845
Salaries of Supervisors of Instruction	435,846		4,480				440,326
Salaries of Secretarial and Clerical Asst.	236,287						236,287
Other Salaries	302,966	10,675	47,600	63,000		4,896	429,137
Personal Services - Employee Benefits	2,536,593	147,052		66,800	33,725	336	2,784,506
Purchased Educational Services - Contracted Pre-K	35,760,062		2,566		462,576		36,225,204
Purchased Professional - Educational Services	791,218						791,218
Other Purchased Professional Services	280,969				3,951		284,920
Purchased Technical Services	233,250						233,250
Purchase Property Services	-						-
Contr. Serv.-Trans. (Field Trips)	3,717						3,717
Travel	667			145	1,440	4,381	6,633
Other Purchased Services (400-500 series)	423,828					11,311	435,139
Supplies & Materials	111,961		4,997	10,755	3,941		131,654
Indirect Costs	2,910						2,910
Other Objects	78,412	-	-	-	46,195	-	124,607
<b>Total Support Services</b>	<b>44,630,472</b>	<b>157,727</b>	<b>59,643</b>	<b>192,433</b>	<b>809,154</b>	<b>20,924</b>	<b>45,870,353</b>

continued

**PATERSON PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND**  
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Total Brought Forward (Ex. E-1f)	Adult Basic Skills 2009-2010	NJ Youth Corp		Family Outreach Project	Carl D. Perkins Vocational Educ Act	Total Carried Forward
			2008-09	2009-2010			
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Const. Serv.:</b>							
Instructional Equipment	\$ 12,137					\$ 36,946	\$ 49,083
Noninstructional Equipment	23,325					-	23,325
<b>Total Facilities Acquisition and Const. Serv.</b>	<u>35,462</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,946</u>	<u>72,408</u>
<b>Sub-Total Expenditures</b>	<u>53,659,844</u>	<u>\$ 576,600</u>	<u>\$ 89,534</u>	<u>\$ 453,357</u>	<u>\$ 809,154</u>	<u>144,131</u>	<u>55,732,620</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to School Based Budgets	(1,300,000)	-	-	-	-	-	(1,300,000)
<b>Sub-Total Other Financing Sources (Uses)</b>	<u>(1,300,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,300,000)</u>
<b>Total Outflows</b>	<u>54,959,844</u>	<u>576,600</u>	<u>89,534</u>	<u>453,357</u>	<u>809,154</u>	<u>144,131</u>	<u>57,032,620</u>
<b>Excess (Deficiency) of Revenues Over (Under)</b>							
<b>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, 2010**

	<u>Total Brought Forward (Ex. E-1g)</u>	<u>ARRA Educational Technology</u>	<u>ARRA IDEA Basic</u>	<u>ARRA IDEA Preschool</u>	<u>ARRA Title I Part A</u>	<u>ARRA Title I SIA</u>	<u>Total Carried Forward</u>
<b>REVENUES</b>							
Local Sources	\$ 109,231						\$ 109,231
State Sources	44,793,294						44,793,294
Federal Sources	1,022,909	\$ 1,146,387	\$ 1,240,489	\$ 144,384	\$ 6,193,096	\$ 310,054	10,057,319
<b>Total Revenues</b>	<u>45,925,434</u>	<u>1,146,387</u>	<u>1,240,489</u>	<u>144,384</u>	<u>6,193,096</u>	<u>310,054</u>	<u>54,959,844</u>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
Salaries of Teachers	673,256	58,947	584,758		4,082,196	165,530	5,564,687
Other Salaries for Instruction	237,726		77,236			7,676	322,638
Purchased Professional and Technical Services	1,429,449						1,429,449
Other Purchased Services (400-500 series)	1,280						1,280
General Supplies	299,726	806,137	303,814	91,343	20,541	56,966	1,578,527
Textbooks	97,013						97,013
Tuition	-						-
Other Objects	316	-	-	-	-	-	316
<b>Total Instruction</b>	<u>2,738,766</u>	<u>865,084</u>	<u>965,808</u>	<u>91,343</u>	<u>4,102,737</u>	<u>230,172</u>	<u>8,993,910</u>
<b>Support services:</b>							
Salaries of Other Professional Staff	3,399,961		31,825				3,431,786
Salaries of Supervisors of Instruction	416,859	18,987					435,846
Salaries of Secretarial and Clerical Asst.	219,760		16,527				236,287
Other Salaries	294,594		8,372				302,966
Personal Services - Employee Benefits	1,061,393	14,353	214,382		1,233,806	12,659	2,536,593
Purchased Educational Services - Contracted Pre-K	35,760,062						35,760,062
Purchased Professional - Educational Services	286,338			31,964	472,916		791,218
Other Purchased Professional Services	237,919					43,050	280,969
Purchased Technical Services	-	229,675	3,575				233,250
Purchase Property Services	-						-
Contr. Serv.-Trans. (Field Trips)	3,717						3,717
Travel	647	20					667
Other Purchased Services (400-500 series)	20,672	18,268		8,940	375,948		423,828
Supplies & Materials	80,099				7,689	24,173	111,961
Indirect Costs	2,910						2,910
Other Objects	78,412	-	-	-	-	-	78,412
<b>Total Support Services</b>	<u>41,863,343</u>	<u>281,303</u>	<u>274,681</u>	<u>40,904</u>	<u>2,090,359</u>	<u>79,882</u>	<u>44,630,472</u>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Total Brought Forward (Ex. E-1g)</u>	<u>ARRA Educational Technology</u>	<u>ARRA IDEA Basic</u>	<u>ARRA IDEA Preschool</u>	<u>ARRA Title I Part A</u>	<u>ARRA Title I SIA</u>	<u>Total Carried Forward</u>
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Const. Serv.:</b>							
Instructional Equipment	-			\$ 12,137			\$ 12,137
Noninstructional Equipment	\$ 23,325	-	-	-	-	-	23,325
<b>Total Facilities Acquisition and Const. Serv.</b>	<u>23,325</u>	<u>-</u>	<u>-</u>	<u>12,137</u>	<u>-</u>	<u>-</u>	<u>35,462</u>
<b>Sub-Total Expenditures</b>	<u>44,625,434</u>	<u>\$ 1,146,387</u>	<u>\$ 1,240,489</u>	<u>144,384</u>	<u>\$ 6,193,096</u>	<u>\$ 310,054</u>	<u>53,659,844</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to School Based Budgets	(1,300,000)	-	-	-	-	-	(1,300,000)
<b>Sub-Total Other Financing Sources (Uses)</b>	<u>(1,300,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,300,000)</u>
<b>Total Outflows</b>	<u>45,925,434</u>	<u>1,146,387</u>	<u>1,240,489</u>	<u>144,384</u>	<u>6,193,096</u>	<u>310,054</u>	<u>54,959,844</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, 2010**

	<u>Total Brought Forward (Ex. E-1h)</u>	<u>PCWDC NJYC</u>	<u>Quality Intensive Literacy</u>	<u>Garrett Morgan Academy</u>	<u>Preschool Education Aid</u>	<u>Total Carried Forward</u>
<b>REVENUES</b>						
Local Sources	\$ 109,231					\$ 109,231
State Sources	1,626,631				\$ 43,166,663	44,793,294
Federal Sources	514,221	\$ 259,751	\$ 153,062	\$ 95,875	-	1,022,909
<b>Total Revenues</b>	<u>2,250,083</u>	<u>259,751</u>	<u>153,062</u>	<u>95,875</u>	<u>43,166,663</u>	<u>45,925,434</u>
<b>EXPENDITURES</b>						
<b>Instruction:</b>						
Salaries of Teachers	111,141	61,882	117,372		382,861	673,256
Other Salaries for Instruction	9,960				227,766	237,726
Purchased Professional and Technical Services	1,429,449					1,429,449
Other Purchased Services (400-500 series)	-				1,280	1,280
General Supplies	97,725	17,916			184,085	299,726
Textbooks	97,013					97,013
Tuition	-					-
Other Objects	316	-	-	-	-	316
<b>Total Instruction</b>	<u>1,745,604</u>	<u>79,798</u>	<u>117,372</u>	<u>-</u>	<u>795,992</u>	<u>2,738,766</u>
<b>Support Services:</b>						
Salaries of Other Professional Staff	-	58,613			3,341,348	3,399,961
Salaries of Supervisors of Instruction / Program Directors	-				416,859	416,859
Salaries of Secretarial and Clerical Asst.	-	33,498			186,262	219,760
Other Salaries	9,553				285,041	294,594
Personal Services - Employee Benefits	8,686	70,952	35,690		946,065	1,061,393
Purchased Educational Services - Contracted Pre-K	-				35,760,062	35,760,062
Purchased Professional - Educational Services	246,531				39,807	286,338
Other Purchased Professional Services	130,728			92,965	14,226	237,919
Purchased Technical Services	-					-
Purchased Property Services	-					-
Contr. Serv.-Trans. (Field Trips)	1,914				1,803	3,717
Travel	-				647	647
Other Purchased Services (400-500 series)	-	16,890			3,782	20,672
Supplies & Materials	24,505				55,594	80,099
Indirect Costs	-			2,910		2,910
Other Objects	78,412	-	-	-	-	78,412
<b>Total Support Services</b>	<u>500,329</u>	<u>179,953</u>	<u>35,690</u>	<u>95,875</u>	<u>41,051,496</u>	<u>41,863,343</u>

continued



**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Total Brought Forward (Ex. E-1h)</u>	<u>PCWDC NJYC</u>	<u>Quality Intensive Literacy</u>	<u>Garrett Morgan Academy</u>	<u>Preschool Education Aid</u>	<u>Total Carried Forward</u>
<b>EXPENDITURES (CONT'D):</b>						
<b>Facilities Acquisition and Const. Serv.:</b>						
Instructional Equipment	-					-
Noninstructional Equipment	\$ 4,150	-	-	-	\$ 19,175	\$ 23,325
<b>Total Facilities Acquisition and Const. Serv.</b>	<u>4,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,175</u>	<u>23,325</u>
<b>Sub-Total Expenditures</b>	<u>2,250,083</u>	<u>\$ 259,751</u>	<u>\$ 153,062</u>	<u>\$ 95,875</u>	<u>41,866,663</u>	<u>44,625,434</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to School Based Budgets	-	-	-	-	(1,300,000)	(1,300,000)
<b>Sub-Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,300,000)</u>	<u>(1,300,000)</u>
<b>Total Outflows</b>	<u>2,250,083</u>	<u>259,751</u>	<u>153,062</u>	<u>95,875</u>	<u>43,166,663</u>	<u>45,925,434</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, 2010**

	<u>Total Brought Forward (Ex. E-1i)</u>	<u>REBEL Tobacco Prevention</u>	<u>Taub/Doby Basketball Foundation</u>	<u>Title 1 SIA Part G 2008-2009</u>	<u>TD BANK North EWK</u>	<u>Nonpublic Textbook Aid</u>	<u>Total Carried Forward</u>
<b>REVENUES</b>							
Local Sources	\$ 56,475	\$ 3,000	\$ 45,160		\$ 4,596		\$ 109,231
State Sources	1,529,618					\$ 97,013	1,626,631
Federal Sources	-	-	-	\$ 514,221	-	-	514,221
<b>Total Revenues</b>	<u>1,586,093</u>	<u>3,000</u>	<u>45,160</u>	<u>514,221</u>	<u>4,596</u>	<u>97,013</u>	<u>2,250,083</u>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
Salaries of Teachers	-	3,000		108,141			111,141
Other Salaries for Instruction	9,960						9,960
Purchased Professional and Technical Services	1,131,415			298,034			1,429,449
Other Purchased Services (400-500 series)	-						-
General Supplies	51			97,674			97,725
Textbooks	-					97,013	97,013
Tuition	-						-
Other Objects	316	-	-	-	-	-	316
<b>Total Instruction</b>	<u>1,141,742</u>	<u>3,000</u>	<u>-</u>	<u>503,849</u>	<u>-</u>	<u>97,013</u>	<u>1,745,604</u>
<b>Support Services:</b>							
Salaries of Other Professional Staff	-						-
Salaries of Supervisors of Instruction	-						-
Salaries of Secretarial and Clerical Asst.	-						-
Other Salaries	9,553						9,553
Personal Services - Employee Benefits	-			8,686			8,686
Purchased Educational Services - Contracted Pre-K	-						-
Purchased Professional - Educational Services	246,531						246,531
Other Purchased Professional Services	130,728						130,728
Purchased Technical Services	-						-
Purchase Property Services	-						-
Contr. Serv.-Trans. (Field Trips)	228			1,686			1,914
Travel	-						-
Other Purchased Services (400-500 series)	-						-
Supplies & Materials	19,909				4,596		24,505
Indirect Costs	-						-
Other Objects	33,252	-	45,160	-	-	-	78,412
<b>Total Support Services</b>	<u>440,201</u>	<u>-</u>	<u>45,160</u>	<u>10,372</u>	<u>4,596</u>	<u>-</u>	<u>500,329</u>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Total Brought Forward (Ex. E-1i)</u>	<u>REBEL Tobacco Prevention</u>	<u>Taub/Doby Basketball Foundation</u>	<u>Title 1 SIA Part G 2008-2009</u>	<u>TD BANK North EWK</u>	<u>Nonpublic Textbook Aid</u>	<u>Total Carried Forward</u>
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Const. Serv.:</b>							
Instructional Equipment	-						-
Noninstructional Equipment	\$ 4,150	-	-	-	-	-	\$ 4,150
<b>Total Facilities Acquisition and Const. Serv.</b>	<u>4,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,150</u>
<b>Sub-Total Expenditures</b>	<u>1,586,093</u>	<u>\$ 3,000</u>	<u>\$ 45,160</u>	<u>\$ 514,221</u>	<u>\$ 4,596</u>	<u>\$ 97,013</u>	<u>2,250,083</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to School Based Budgets	-	-	-	-	-	-	-
<b>Sub-Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>1,586,093</u>	<u>3,000</u>	<u>45,160</u>	<u>514,221</u>	<u>4,596</u>	<u>97,013</u>	<u>2,250,083</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, 2010**

	Total Brought Forward (Ex. E-1j)	N.J. Nonpublic Auxiliary Services Ch. 192				Total Carried Forward
		Home Instruction	Compensatory Education	English as a Second Language	Transportation	
<b>REVENUES</b>						
Local Sources	\$ 56,475					\$ 56,475
State Sources	361,949	\$ 9,960	\$ 683,651	\$ 129,737	\$ 344,321	1,529,618
Federal Sources	-	-	-	-	-	-
<b>Total Revenues</b>	<b>418,424</b>	<b>9,960</b>	<b>683,651</b>	<b>129,737</b>	<b>344,321</b>	<b>1,586,093</b>
<b>EXPENDITURES</b>						
<b>Instruction:</b>						
Salaries of Teachers	-					-
Other Salaries for Instruction	-	9,960				9,960
Purchased Professional and Technical Services	-		661,233	125,861	344,321	1,131,415
Other Purchased Services (400-500 series)	-					-
General Supplies	51					51
Textbooks	-					-
Tuition	-					-
Other Objects	316					316
<b>Total Instruction</b>	<b>367</b>	<b>9,960</b>	<b>661,233</b>	<b>125,861</b>	<b>344,321</b>	<b>1,141,742</b>
<b>Support Services:</b>						
Salaries of Other Professional Staff	-					-
Salaries of Supervisors of Instruction	-					-
Salaries of Secretarial and Clerical Asst.	-					-
Other Salaries	9,553					9,553
Personal Services - Employee Benefits	-					-
Purchased Educational Services - Contracted Pre-K	-					-
Purchased Professional - Educational Services	246,531					246,531
Other Purchased Professional Services	130,728					130,728
Purchased Technical Services	-					-
Purchase Property Services	-					-
Contr. Serv.-Trans. (Field Trips)	228					228
Travel	-					-
Other Purchased Services (400-500 series)	-					-
Supplies & Materials	19,909					19,909
Indirect Costs	-					-
Other Objects	6,958		22,418	3,876		33,252
<b>Total Support Services</b>	<b>413,907</b>	<b>-</b>	<b>22,418</b>	<b>3,876</b>	<b>-</b>	<b>440,201</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Total Brought Forward (Ex. E-1j)	N.J. Nonpublic Auxiliary Services Ch. 192			Total Carried Forward
		Home Instruction	Compensatory Education	English as a Second Language	
<b>EXPENDITURES (CONT'D):</b>					
Facilities Acquisition and Const. Serv.:					
Instructional Equipment	-				-
Noninstructional Equipment	\$ 4,150	-	-	-	\$ 4,150
<b>Total Facilities Acquisition and Const. Serv.</b>	<u>4,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,150</u>
 Sub-Total Expenditures	 <u>418,424</u>	 <u>\$ 9,960</u>	 <u>\$ 683,651</u>	 <u>\$ 129,737</u>	 <u>\$ 344,321</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Contribution to School Based Budgets	-	-	-	-	-
<b>Sub-Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Total Outflows</b>	 <u>418,424</u>	 <u>9,960</u>	 <u>683,651</u>	 <u>129,737</u>	 <u>344,321</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	 <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, 2010**

	Total Brought Forward (Ex. E-1k)	Non Public Nursing	Nonpublic Handicapped Services Ch. 193			Rutger's Honorarium	Total Carried Forward
			Examination & Classification	Corrective Speech	Supplemental Instruction		
<b>REVENUES</b>							
Local Sources	\$ 55,998					\$ 477	\$ 56,475
State Sources	-	\$ 115,568	\$ 106,938	\$ 51,919	\$ 87,524	-	361,949
Federal Sources	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>55,998</b>	<b>115,568</b>	<b>106,938</b>	<b>51,919</b>	<b>87,524</b>	<b>477</b>	<b>418,424</b>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
Salaries of Teachers	-						-
Other Salaries for Instruction	-						-
Purchased Professional and Technical Services	-						-
Other Purchased Services (400-500 series)	-						-
General Supplies	51						51
Textbooks	-						-
Tuition	-						-
Other Objects	316	-	-	-	-	-	316
<b>Total Instruction</b>	<b>367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>367</b>
<b>Support Services:</b>							
Salaries of Other Professional Staff	-						-
Salaries of Supervisors of Instruction	-						-
Salaries of Secretarial and Clerical Asst.	-						-
Other Salaries	9,553						9,553
Personal Services - Employee Benefits	-						-
Purchased Educational Services - Contracted Pre-K	-						-
Purchased Professional - Educational Services	150		106,938	51,919	87,524		246,531
Other Purchased Professional Services	15,160	115,568					130,728
Purchased Technical Services	-						-
Purchase Property Services	-						-
Contr. Serv.-Trans. (Field Trips)	228						228
Travel	-						-
Other Purchased Services (400-500 series)	-						-
Supplies & Materials	19,909						19,909
Indirect Costs	-						-
Other Objects	6,481	-	-	-	-	477	6,958
<b>Total Support Services</b>	<b>51,481</b>	<b>115,568</b>	<b>106,938</b>	<b>51,919</b>	<b>87,524</b>	<b>477</b>	<b>413,907</b>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Total Brought Forward (Ex. E-1k)	Non Public Nursing	Nonpublic Handicapped Services Ch. 193			Rutger's Honorarium	Total Carried Forward
			Examination & Classification	Corrective Speech	Supplemental Instruction		
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Const. Serv.:</b>							
Instructional Equipment	-						-
Noninstructional Equipment	\$ 4,150	-	-	-	-	-	\$ 4,150
<b>Total Facilities Acquisition and Const. Serv.</b>	<u>4,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,150</u>
<b>Sub-Total Expenditures</b>	<u>55,998</u>	<u>\$ 115,568</u>	<u>\$ 106,938</u>	<u>\$ 51,919</u>	<u>\$ 87,524</u>	<u>\$ 477</u>	<u>418,424</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to School Based Budgets	-	-	-	-	-	-	-
<b>Sub-Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>55,998</u>	<u>115,568</u>	<u>106,938</u>	<u>51,919</u>	<u>87,524</u>	<u>477</u>	<u>418,424</u>
<b>Excess (Deficiency) of Revenues Over (Under)</b>							
<b>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, 2010**

	<u>Total Brought Forward (Ex. E-11)</u>	<u>Delta Dental Program 1</u>	<u>Delta Dental Program 2</u>	<u>Oral Health Initiative</u>	<u>Target Grant JFK</u>	<u>Rutger's Univ. Various Sch</u>	<u>Total Carried Forward</u>
<b>REVENUES</b>							
Local Sources	\$ 7,675	\$ 44,075	\$ 264	\$ 2,808	\$ 544	\$ 632	\$ 55,998
State Sources	-						-
Federal Sources	-						-
<b>Total Revenues</b>	<u>7,675</u>	<u>44,075</u>	<u>264</u>	<u>2,808</u>	<u>544</u>	<u>632</u>	<u>55,998</u>
<b>EXPENDITURES</b>							
<b>Instruction:</b>							
Salaries of Teachers	-						-
Other Salaries for Instruction	-						-
Purchased Professional and Technical Services	-						-
Other Purchased Services (400-500 series)	-						-
General Supplies	-					51	51
Textbooks	-						-
Tuition	-						-
Other Objects	-				316	-	316
<b>Total Instruction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>316</u>	<u>51</u>	<u>367</u>
<b>Support Services:</b>							
Salaries of Other Professional Staff	-						-
Salaries of Supervisors of Instruction	-						-
Salaries of Secretarial and Clerical Asst.	-						-
Other Salaries	-	9,553					9,553
Personal Services - Employee Benefits	-						-
Purchased Educational Services - Contracted Pre-K	-						-
Purchased Professional - Educational Services	-	150					150
Other Purchased Professional Services	-	15,160					15,160
Purchased Technical Services	-						-
Purchased Property Services	-						-
Contr. Serv.-Trans. (Field Trips)	-				228		228
Travel	-						-
Other Purchased Services (400-500 series)	-						-
Supplies & Materials	1,904	15,062	54	2,808		81	19,909
Indirect Costs	-						-
Other Objects	5,771	-	210	-	-	500	6,481
<b>Total Support Services</b>	<u>7,675</u>	<u>39,925</u>	<u>264</u>	<u>2,808</u>	<u>228</u>	<u>581</u>	<u>51,481</u>

continued



**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Total Brought Forward (Ex. E-11)</u>	<u>Delta Dental Program 1</u>	<u>Delta Dental Program 2</u>	<u>Oral Health Initiative</u>	<u>Target Grant JFK</u>	<u>Rutger's Univ. Various Sch</u>	<u>Total Carried Forward</u>
<b>EXPENDITURES (CONT'D):</b>							
<b>Facilities Acquisition and Const. Serv.:</b>							
Instructional Equipment	-						-
Noninstructional Equipment	-	\$ 4,150	-	-	-	-	\$ 4,150
<b>Total Facilities Acquisition and Const. Serv.</b>	<u>-</u>	<u>4,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,150</u>
<b>Sub-Total Expenditures</b>	<u>\$ 7,675</u>	<u>44,075</u>	<u>\$ 264</u>	<u>\$ 2,808</u>	<u>\$ 544</u>	<u>\$ 632</u>	<u>\$ 55,998</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to School Based Budgets	-	-	-	-	-	-	-
<b>Sub-Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>7,675</u>	<u>44,075</u>	<u>264</u>	<u>2,808</u>	<u>544</u>	<u>632</u>	<u>55,998</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, 2010**

	<u>Reading Is Fundamental</u>	<u>NJPIRC Grant School # 03</u>	<u>Vending Machine Commission</u>	<u>Total Carried Forward</u>
Local Sources	\$ 500	\$ 293	\$ 6,882	\$ 7,675
State Sources	-	-	-	-
Federal Sources	-	-	-	-
<b>Total Revenues</b>	<u>500</u>	<u>293</u>	<u>6,882</u>	<u>7,675</u>
<b>Instruction:</b>				
Salaries of Teachers				-
Other Salaries for Instruction				-
Purchased Professional and Technical Services				-
Other Purchased Services (400-500 series)				-
General Supplies				-
Textbooks				-
Tuition				-
Other Objects	-	-	-	-
<b>Total Instruction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support Services:</b>				
Salaries of Other Professional Staff				-
Salaries of Supervisors of Instruction				-
Salaries of Secretarial and Clerical Asst.				-
Other Salaries				-
Personal Services - Employee Benefits				-
Purchased Educational Services - Contracted Pre-K				-
Purchased Professional - Educational Services				-
Other Purchased Professional Services				-
Purchased Technical Services				-
Rentals				-
Contr. Serv.-Trans. (Field Trips)				-
Travel				-
Other Purchased Services (400-500 series)				-
Supplies & Materials	500		1,404	1,904
Indirect Costs				-
Other Objects	-	293	5,478	5,771
<b>Total Support Services</b>	<u>500</u>	<u>293</u>	<u>6,882</u>	<u>7,675</u>

continued

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Reading Is Fundamental</u>	<u>NJPIRC Grant School # 03</u>	<u>Vending Machine Commission</u>	<u>Total Carried Forward</u>
<b>Facilities Acquisition and Const. Serv.:</b>				
Instructional Equipment	-	-	-	-
Noninstructional Equipment	-	-	-	-
<b>Total Facilities Acquisition and Const. Serv.</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Sub-Total Expenditures</b>	 <u>\$ 500</u>	 <u>\$ 293</u>	 <u>\$ 6,882</u>	 <u>\$ 7,675</u>
 Contribution to School Based Budgets	 -	 -	 -	 -
<b>Sub-Total Other Financing Sources (Uses)</b>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <b>Total Outflows</b>	 <u>500</u>	 <u>293</u>	 <u>6,882</u>	 <u>7,675</u>
 <b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

233

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES  
PRESCHOOL - ALL PROGRAMS  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**District-Wide Total**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of Teachers	\$ 565,801		\$ 565,801	\$ 382,861	\$ 182,940
Other Salaries for Instruction	282,888		282,888	227,766	55,122
Other Purchased Services (400-500 series)	1,800		1,800	1,280	520
General Supplies	195,000	-	195,000	184,085	10,915
<b>Total Instruction</b>	<b>1,045,489</b>	<b>-</b>	<b>1,045,489</b>	<b>795,992</b>	<b>249,497</b>
<b>Support Services:</b>					
Salaries of Program Directors	110,240		110,240	106,000	4,240
Salaries of Supervisors of Instruction	367,262		367,262	310,859	56,403
Salaries of Other Professional Staff	2,085,005		2,085,005	1,978,497	106,508
Salaries of Secr. And Clerical Assistants	186,262		186,262	186,262	
Other Salaries	291,204		291,204	285,041	6,163
Salaries of Community Parent Involvement Spec.	101,764		101,764	83,125	18,639
Salaries of Master Teachers	1,635,357		1,635,357	1,279,726	355,631
Personal Services - Employee Benefits	946,065		946,065	946,065	
Purchased Educational Services - Contracted Pre-K	39,468,970		39,468,970	35,760,062	3,708,908
Purchased Professional - Educational Services	80,000		80,000	39,807	40,193
Other Purchased Professional Services	58,000		58,000	14,226	43,774
Cleaning, Repair and Maintenance Services	6,000		6,000	3,782	2,218
Contr. Serv.-Trans. (Field Trips)	4,950		4,950	1,803	3,147
Travel	18,000		18,000	647	17,353
Supplies & Materials	55,630		55,630	55,594	36
<b>Total Support Services</b>	<b>45,414,709</b>	<b>-</b>	<b>45,414,709</b>	<b>41,051,496</b>	<b>4,363,213</b>
<b>Facilities Acquisition and Cont. Serv:</b>					
Noninstructional Equipment	20,000	-	20,000	19,175	825
<b>Total Facilities Acquisition and Cont. Serv:</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>19,175</b>	<b>825</b>
<b>Contribution to School Based Budgets</b>	<b>1,300,000</b>	<b>-</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>-</b>
<b>Total Program Expenditures</b>	<b>\$ 47,780,198</b>	<b>\$ -</b>	<b>\$ 47,780,198</b>	<b>\$ 43,166,663</b>	<b>\$ 4,613,535</b>

**CALCULATION OF BUDGET & CARRYOVER**

Total 2009-10 Preschool Education Aid Allocation	\$ 46,480,198
Add: Actual ECPA/PEA Carryover (June 30, 2009)	5,661,834
Add: Budgeted Transfer from General Fund 2009-10	-
Total Preschool Education Aid Funds Available for 2009-10 Budget	52,142,032
Less: 2009-10 Budgeted Preschool Education Aid (Including Prior year budgeted carryover)	(47,780,198)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2010	4,361,834
Add: Cancelled Prior Year Reserved for Encumbrances	73
Add: June 30, 2010 Unexpended Preschool Education Aid	4,613,535
2009-10 Carryover - Preschool Education Aid Programs	<b>\$ 8,975,442</b>

2009-10 Preschool Education Aid Carryover Budgeted for Preschool Programs in 2010-011 **\$ 1,400,000**

**PATERSON PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF PRESCHOOL EDUCATION AID**  
**PRESCHOOL - FULL DAY 3 YR. & 4 YR. - REGULAR BUDGETARY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

Program: Preschool/Regular 3 & 4 Yr. Olds.

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of Teachers	\$ 565,801		\$ 565,801	\$ 382,861	\$ 182,940
Other Salaries for Instruction	282,888		282,888	227,766	55,122
Other Purchased Services (400-500 series)	1,800		1,800	1,280	520
General Supplies	195,000	-	195,000	184,085	10,915
<b>Total Instruction</b>	<b>1,045,489</b>	<b>-</b>	<b>1,045,489</b>	<b>795,992</b>	<b>249,497</b>
<b>Support Services:</b>					
Salaries of Program Directors	110,240		110,240	106,000	4,240
Salaries of Supervisors of Instruction	367,262		367,262	310,859	56,403
Salaries of Other Professional Staff	2,085,005		2,085,005	1,978,497	106,508
Salaries of Secr. And Clerical Assistants	186,262		186,262	186,262	-
Other Salaries	291,204		291,204	285,041	6,163
Salaries of Community Parent Involvement Spec.	101,764		101,764	83,125	18,639
Salaries of Master Teachers	1,635,357		1,635,357	1,279,726	355,631
Personal Services - Employee Benefits	946,065		946,065	946,065	-
Purchased Educational Services - Contracted Pre-K	39,468,970		39,468,970	35,760,062	3,708,908
Purchased Professional - Educational Services	80,000		80,000	39,807	40,193
Other Purchased Professional Services	58,000		58,000	14,226	43,774
Cleaning, Repair and Maintenance Services	6,000		6,000	3,782	2,218
Contr. Serv.-Trans. (Field Trips)	4,950		4,950	1,803	3,147
Travel	18,000		18,000	647	17,353
Supplies & Materials	55,630		55,630	55,594	36
<b>Total Support Services</b>	<b>45,414,709</b>	<b>-</b>	<b>45,414,709</b>	<b>41,051,496</b>	<b>4,363,213</b>
<b>Facilities Acquisition and Cont. Serv:</b>					
Noninstructional Equipment	20,000	-	20,000	19,175	825
<b>Total Facilities Acquisition and Cont. Serv:</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>19,175</b>	<b>825</b>
<b>Contribution to School Based Budgets</b>	<b>1,300,000</b>	<b>-</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>-</b>
<b>Total Program Expenditures</b>	<b>\$ 47,780,198</b>	<b>\$ -</b>	<b>\$ 47,780,198</b>	<b>\$ 43,166,663</b>	<b>\$ 4,613,535</b>

Exhibit E-2b

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES  
PRESCHOOL - SPECIAL EDUCATION INCLUSION CLASSROOM COSTS  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

Not Applicable

Exhibit E-2c

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES  
PRESCHOOL - SPECIAL EDUCATION SELF CONTAINED & OTHER SPECIAL EDUCATION COSTS  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

Not Applicable

Exhibit E-2d

**PATERSON PUBLIC SCHOOLS  
SPECIAL REVENUE FUND  
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES  
PRESCHOOL - OTHER  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

Not Applicable

**CAPITAL PROJECTS FUND**

**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SUMMARY STATEMENT OF PROJECT EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

<u>Issue/Project Title</u>	<u>Appropriation</u>	<u>Expenditures to Date</u>		<u>Balance, June 30, 2010</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Schools Development Authority (On Behalf)	\$ 320,377,606	\$ 304,207,195	\$ 16,170,411	
Schools Development Authority (Direct)				
Dale Ave Intercom System	22,325		20,295	\$ 2,030
JFK Water Infiltration	15,000			15,000
School #19 Retaining Walls	15,000		13,950	1,050
School #21 Courtyard Stormdrain	15,000		10,080	4,920
School #27 P.A. System	37,638		34,216	3,422
MLK Exterior Doors	120,530		117,062	3,468
School #9 Roofing	15,000		14,890	110
EHS Water Infiltration	15,000			15,000
NRC HVAC Control System	15,000			15,000
School #5 Repair Building Envelope	15,000		15,000	
JFK HS Elevator Replacement	122,577		116,740	5,837
	<u>\$ 320,785,676</u>	<u>\$ 304,207,195</u>	<u>\$ 16,512,644</u>	<u>\$ 65,837</u>

Reconciliations to GAAP Basis

Project Balance, June 30, 2010	\$ 65,837
Add: Reserve for Obligations Under Capital Leases	<u>99,639</u>
Fund Balance, June 30, 2010-Budgetary Basis	165,476
Less: Deferred Revenue (Unearned SDA Grants)	<u>(65,837)</u>
Fund Balance, June 30, 2010-GAAP Basis	<u>\$ 99,639</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, 2010**

**Revenues and Other Financing Sources**

State Sources - SDA Grant	
On-Behalf	\$ 16,170,411
Direct	288,070
Local Sources - Interest on Investments	<u>16,219</u>
 Total Revenues	 <u>16,474,700</u>

**Expenditures and Other Financing Uses****Capital Outlay**

Direct District Expenditures	
Purchased Professional and Technical Services	68,382
Construction	273,851
On Behalf SDA Construction Services	<u>16,170,411</u>
 Total Expenditures	 <u>16,512,644</u>

Excess of Revenue Over Expenditures	(37,944)
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## Other Financing Sources (Uses)

Operating Transfer Out - Debt Service Fund	(203,960)
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Fund Balance, July 1, 2009	<u>407,380</u>
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Fund Balance, June 30, 2010	<u>\$ 165,476</u>
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**Reconciliation to GAAP Basis**

Fund Balance, June 30, 2010 - Budgetary Basis	\$ 165,476
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Less: Deferred Revenue (Unearned SDA Grants)	<u>(65,837)</u>
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Fund Balance, June 30, 2010 - GAAP Basis	<u>\$ 99,639</u>
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**PATERSON PUBLIC SCHOOLS  
CAPITAL PROJECTS FUND  
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE  
AND PROJECT STATUS - BUDGETARY BASIS  
DALE AVENUE ELEMENTARY SCHOOL INTERCOMMUNICATIONS SYSTEM  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<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	\$ 7,325	\$ 22,325	\$ 22,325
 Total Revenues and Other Financing Sources	 <u>15,000</u>	 <u>7,325</u>	 <u>22,325</u>	 <u>22,325</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services				15,000
Construction Services	-	20,295	20,295	7,325
 Total Expenditures and Other Financing Uses	 <u>-</u>	 <u>20,295</u>	 <u>20,295</u>	 <u>22,325</u>
 Excess (Deficit) of Revenue Over Expenditures	 <u>\$ 15,000</u>	 <u>\$ (12,970)</u>	 <u>\$ 2,030</u>	 <u>\$ -</u>

**Additional Project Information:**

SDA Project Number	4010-045-08-OHAB
SDA Grant Number	GB-0146
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	\$ 7,325
Revised Authorized Cost	\$ 22,325
Percentage Increase Over Original Authorized Cost	148.83%
Percentage Completion	90.91%
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  
J.F. KENNEDY ELEMENTARY SCHOOL, WATER INFILTRATION SYSTEM  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<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
 Total Revenues and Other Financing Sources	 <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
 Total Expenditures and Other Financing Uses	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>15,000</u>
 Excess (Deficit) of Revenue Over Expenditures	 <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, 2010**

	<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
 Total Revenues and Other Financing Sources	<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
 Total Expenditures and Other Financing Uses	<u>-</u>	<u>13,950</u>	<u>13,950</u>	<u>15,000</u>
 Excess (Deficit) of Revenue Over Expenditures	<u>\$ 15,000</u>	<u>\$ (13,950)</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	93.00%
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, 2010**

	<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
 Total Revenues and Other Financing Sources	 15,000	 -	 15,000	 15,000
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	-	\$ 10,080	10,080	15,000
 Total Expenditures and Other Financing Uses	 -	 10,080	 10,080	 15,000
 Excess (Deficit) of Revenue Over Expenditures	 \$ 15,000	 \$ (10,080)	 \$ 4,920	 -

**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	\$ -
Revised Authorized Cost	\$ 15,000
 Percentage Increase Over Original Authorized Cost	 0.00%
Percentage Completion	67.20%
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. 27 ELEMENTARY SCHOOL, PA SYSTEM PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<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	\$ 22,638	\$ 37,638	\$ 37,638
 Total Revenues and Other Financing Sources	 <u>15,000</u>	 <u>22,638</u>	 <u>37,638</u>	 <u>37,638</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services				15,000
Construction Services	-	34,216	34,216	22,638
 Total Expenditures and Other Financing Uses	 <u>-</u>	 <u>34,216</u>	 <u>34,216</u>	 <u>37,638</u>
 Excess (Deficit) of Revenue Over Expenditures	 <u>\$ 15,000</u>	 <u>\$ (11,578)</u>	 <u>\$ 3,422</u>	 <u>-</u>

**Additional Project Information:**

SDA Project Number	4010-300-08-OHAF
SDA Grant Number	GB-0150
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	\$ 22,638
Revised Authorized Cost	\$ 37,638
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	90.91%
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, 2010**

	<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	\$ 105,530	\$ 120,530	\$ 120,530
 Total Revenues and Other Financing Sources	<u>15,000</u>	<u>105,530</u>	<u>120,530</u>	<u>120,530</u>
 <b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services		14,462	14,462	15,000
Construction Services	-	102,600	102,600	105,530
 Total Expenditures and Other Financing Uses	<u>-</u>	<u>117,062</u>	<u>117,062</u>	<u>120,530</u>
 Excess (Deficit) of Revenue Over Expenditures	<u>\$ 15,000</u>	<u>\$ (11,532)</u>	<u>\$ 3,468</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
 Percentage Increase Over Original Authorized Cost	 703.53%
Percentage Completion	97.12%
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. 9 ELEMENTARY SCHOOL, ROOF REPAIR PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<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
 Total Revenues and Other Financing Sources	 15,000	 -	 15,000	 15,000
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	-	\$ 14,890	14,890	15,000
 Total Expenditures and Other Financing Uses	 -	 14,890	 14,890	 15,000
 Excess (Deficit) of Revenue Over Expenditures	 \$ 15,000	 \$ (14,890)	 \$ 110	 -

**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	\$ -
Revised Authorized Cost	\$ 15,000
 Percentage Increase Over Original Authorized Cost	 0.00%
Percentage Completion	99.27%
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  
EASTSIDE HIGH SCHOOL, WATER INFILTRATION AND STORM DRAINAGE PROJECT  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<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
 Total Revenues and Other Financing Sources	 15,000	 -	 15,000	 15,000
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	-	-	-	15,000
 Total Expenditures and Other Financing Uses	 -	 -	 -	 15,000
 Excess (Deficit) of Revenue Over Expenditures	 \$ 15,000	 \$ -	 \$ 15,000	 -

**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, 2010**

	<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
 Total Revenues and Other Financing Sources	 -	 15,000	 15,000	 15,000
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	-	-	-	15,000
 Total Expenditures and Other Financing Uses	 -	 -	 -	 15,000
 Excess (Deficit) of Revenue Over Expenditures	 -	 \$ 15,000	 \$ 15,000	 -

**Additional Project Information:**

SDA Project Number	4010-N02-08-OHAO
SDA Grant Number	GB-0199
Grant Date	1/11/2010
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  
SCHOOL # 5 RFEPAIR BUILDING ENVELOPE  
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<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
 Total Revenues and Other Financing Sources	 -	 15,000	 15,000	 15,000
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	-	15,000	15,000	15,000
 Total Expenditures and Other Financing Uses	 -	 15,000	 15,000	 15,000
Excess (Deficit) of Revenue Over Expenditures	-	\$ -	\$ -	-

**Additional Project Information:**

SDA Project Number	4010-090-08-OHAL
SDA Grant Number	GB-0200
Grant Date	1/11/2010
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, 2010**

	<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	 -	 122,577	 122,577	 122,577
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services				15,000
Construction Services	-	116,740	116,740	107,577
 Total Expenditures and Other Financing Uses	 -	 116,740	 116,740	 122,577
 Excess (Deficit) of Revenue Over Expenditures	 -	 \$ 5,837	 \$ 5,837	 -

**Additional Project Information:**

SDA Project Number	4010-030-09-OYAW
SDA Grant Number	GB-0197
Grant Date	8/31/2009
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	95.24%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PROPRIETARY FUNDS**

**PATERSON PUBLIC SCHOOLS  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF NET ASSETS  
AS OF JUNE 30, 2010**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

**COMBINING STATEMENTS OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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, 2010**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-6.

**FIDUCIARY FUNDS**

**PATERSON PUBLIC SCHOOLS**  
**FIDUCIARY FUNDS**  
**COMBINING STATEMENT OF AGENCY NET ASSETS**  
**JUNE 30, 2010**

	<u>Agency</u>		
	<u>Student</u>	<u>Payroll</u>	<u>Total</u>
	<u>Activity</u>		
<b>ASSETS</b>			
Cash	\$ 293,039	\$ 2,641,645	\$ 2,934,684
Total Assets	<u>\$ 293,039</u>	<u>\$ 2,641,645</u>	<u>\$ 2,934,684</u>
<b>LIABILITIES</b>			
Payroll Deductions and Withholdings		\$ 2,618,280	\$ 2,618,280
Summer Payment Plan Deposits		14,635	14,635
Due to Student Groups	\$ 293,039		293,039
Due to Other Funds	<u>-</u>	<u>8,730</u>	<u>8,730</u>
Total Liabilities	<u>\$ 293,039</u>	<u>\$ 2,641,645</u>	<u>\$ 2,934,684</u>



PATERSON PUBLIC SCHOOLS  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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, 2010**

	Balance, <u>July 1, 2009</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Balance, <u>June 30, 2010</u>
<b>High School</b>				
Eastside High School	\$ 68,570	\$ 122,809	\$ 114,517	\$ 76,862
Garrett Morgan	1,297	1,197	1,695	799
HARP Academy	13,620	36,751	44,401	5,970
International High School	10,288	75,844	84,124	2,008
John F. Kennedy	59,900	154,562	151,159	63,303
MPACT (Metro Paterson Academy for Communications and Technology)	4,769	2,419	7,188	
Panther Academy	5,822	9,944	11,892	3,874
Paterson Pre-Collegiate (Monclair Academy)	3,878	17,660	17,048	4,490
Rosa Parks	26,945	47,348	38,228	36,065
Silk City	1,224	6,401	6,588	1,037
Sports Business/Public Safety Academy	547	20,243	19,734	1,056
Stars Academy	905	11,010	9,283	2,632
	<u>197,765</u>	<u>506,188</u>	<u>505,857</u>	<u>198,096</u>
<b>Total High School</b>				
<b>Elementary Schools</b>				
1	2,984	18,234	18,978	2,240
2	1,623	8,412	8,427	1,608
3	1,934	14,898	15,526	1,306
4	3,472	13,915	17,231	156
5	9,355	26,934	27,783	8,506
6	6,311	3	6,314	
7	675	20,837	19,488	2,024
8	4,518	6,768	9,762	1,524
9	10,452	46,842	47,432	9,862
11	2,826	34		2,860
12	1,956	15,200	17,279	(123)
15	1,256	31,398	32,654	
17	49		49	
20	181	15,492	10,748	4,925
21	30	16,133	14,227	1,936
25	1,656			1,656
26	17,770	37,472	34,386	20,856
27	281	89,323	89,490	114
28	8,560	7,427	6,398	9,589
Academy of Performing Arts	2,759	3,734	6,493	
Academy of Performing Arts (School #6)		20,372	19,847	525
Alexander Hamilton Academy	2,288	351	2,164	475
B.U.I.L.D Academy	197	13,862	13,765	294
Edward W. Kilpatrick	840	4,310	1,564	3,586
Martin Luther King	18,845	4,936	18,876	4,905
Roberto Clemente	3,793	5,393	4,684	4,502
	<u>104,611</u>	<u>422,280</u>	<u>443,565</u>	<u>83,326</u>
<b>Total Elementary Schools</b>				
<b>Athletic Associations</b>				
Eastside Athletic Association	7,878	26,943	29,264	5,557
JFK Athletic Association	6,183	52,686	52,809	6,060
	<u>14,061</u>	<u>79,629</u>	<u>82,073</u>	<u>11,617</u>
<b>Total Athletic Associations</b>				
	<u>\$ 316,437</u>	<u>\$ 1,008,097</u>	<u>\$ 1,031,495</u>	<u>\$ 293,039</u>

**PAYROLL AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Balance, July 1, <u>2009</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Balance, June 30, <u>2010</u>
Payroll Deductions and Withholdings	\$ 1,912,344	\$ 142,097,184	\$ 141,391,248	\$ 2,618,280
Accrued Salaries and Wages		165,749,774	165,749,774	
Summer Payment Plan Deposits	14,808	10,779,561	10,779,734	14,635
Other Liabilities	32,344		32,344	
Due to Other Funds	4,076	11,490	6,836	8,730
	<u>\$ 1,963,572</u>	<u>\$ 318,638,009</u>	<u>\$ 317,959,936</u>	<u>\$ 2,641,645</u>

**LONG-TERM DEBT**

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF SERIAL BONDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

THIS SCHEDULE IS NOT APPLICABLE

**PATERSON PUBLIC SCHOOLS**  
**SCHEDULE OF OBLIGATIONS UNDER LEASE PURCHASE AGREEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

<u>Series</u>	<u>Interest Rate</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2010</u>
Capital Improvements	Var.	\$ 16,000,000	\$ 730,000		\$ 730,000	
Refunding	3.25%-4.00%	11,070,000	<u>10,930,000</u>	\$ -	<u>150,000</u>	<u>\$ 10,780,000</u>
			<u>\$ 11,660,000</u>	<u>\$ -</u>	<u>\$ 880,000</u>	<u>\$ 10,780,000</u>

**PATERSON PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE  
DEBT SERVICE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Local Sources					
Property Tax Levy	\$ 365,829		\$ 365,829	\$ 365,829	
State Sources:					
Debt Service Aid	943,238	-	943,238	943,238	-
Total Revenues	<u>1,309,067</u>	<u>-</u>	<u>1,309,067</u>	<u>1,309,067</u>	<u>-</u>
<b>EXPENDITURES:</b>					
Regular Debt Service:					
Principal Payments-Comm. Approved Lease Purch. Agrm.	880,000		880,000	880,000	-
Interest for Comm. Approved Lease Purch. Agrm.	429,900		429,900	429,900	-
Total Regular Debt Service	<u>1,309,900</u>	<u>-</u>	<u>1,309,900</u>	<u>1,309,900</u>	<u>-</u>
Total Expenditures	<u>1,309,900</u>	<u>-</u>	<u>1,309,900</u>	<u>1,309,900</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(833)</u>	<u>-</u>	<u>(833)</u>	<u>(833)</u>	<u>-</u>
Other Financing Sources (Uses)					
Operating Transfers In - Capital Projects Fund	-	203,960	203,960	203,960	-
Total Other Financing Sources	<u>-</u>	<u>203,960</u>	<u>203,960</u>	<u>203,960</u>	<u>-</u>
Net Change in Fund Balance	(833)	203,960	203,127	203,127	-
Fund Balance, Beginning of Year	934	-	934	934	-
Fund Balance, End of Year	<u>\$ 101</u>	<u>\$ 203,960</u>	<u>\$ 204,061</u>	<u>\$ 204,061</u>	<u>\$ -</u>

## STATISTICAL SECTION

This part of the Paterson Public School District's 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 ASSETS BY COMPONENT**  
**LAST NINE FISCAL YEARS**  
(Unaudited)  
*(accrual basis of accounting)*

	Fiscal Year Ended June 30,								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Governmental Activities</b>									
Invested In Capital Assets, Net Of Related Debt	\$ 33,533,747	\$ 94,041,454	\$ 215,046,291	\$ 250,129,321	\$ 247,723,923	\$ 260,109,196	\$ 268,572,972	\$ 279,041,539	\$ 286,086,922
Restricted	8,892,985	981,796	986,039	675,903	843,767	615,294	142,789	1,934	7,205,061
Unrestricted	6,847,234	(21,677,140)	(19,651,863)	(8,298,573)	(8,442,627)	(11,146,490)	1,275,034	(8,061,760)	(22,804,551)
<b>Total Governmental Activities Net Assets</b>	<u>\$ 49,273,966</u>	<u>\$ 73,346,110</u>	<u>\$ 196,380,467</u>	<u>\$ 242,506,651</u>	<u>\$ 240,125,063</u>	<u>\$ 249,578,000</u>	<u>\$ 269,990,795</u>	<u>\$ 270,981,713</u>	<u>\$ 270,487,432</u>
<b>Business-Type Activities</b>									
Invested In Capital Assets, Net Of Related Debt	\$ 1,552,532	\$ 1,431,548	\$ 1,188,909	\$ 1,126,828	\$ 899,534	\$ 668,856	\$ 438,178	\$ 207,500	\$ 244,303
Restricted									
Unrestricted	(437,391)	(1,170,934)	(2,323,123)	(3,745,429)	(5,258,802)	(5,775,579)	(530,757)	857,774	2,637,508
<b>Total Business-Type Activities Net Assets</b>	<u>\$ 1,115,141</u>	<u>\$ 260,614</u>	<u>\$ (1,134,214)</u>	<u>\$ (2,618,601)</u>	<u>\$ (4,359,268)</u>	<u>\$ (5,106,723)</u>	<u>\$ (92,579)</u>	<u>\$ 1,065,274</u>	<u>\$ 2,881,811</u>
<b>District-Wide</b>									
Invested In Capital Assets, Net Of Related Debt	\$ 35,086,279	\$ 95,473,002	\$ 216,235,200	\$ 251,256,149	\$ 248,623,457	\$ 260,778,052	\$ 269,011,150	\$ 279,249,039	\$ 286,331,225
Restricted	8,892,985	981,796	986,039	675,903	843,767	615,294	142,789	1,934	7,205,061
Unrestricted	6,409,843	(22,848,074)	(21,974,986)	(12,044,002)	(13,701,429)	(16,922,069)	744,277	(7,203,986)	(20,167,043)
<b>Total District Net Assets</b>	<u>\$ 50,389,107</u>	<u>\$ 73,606,724</u>	<u>\$ 195,246,253</u>	<u>\$ 239,888,050</u>	<u>\$ 235,765,795</u>	<u>\$ 244,471,277</u>	<u>\$ 269,898,216</u>	<u>\$ 272,046,987</u>	<u>\$ 273,369,243</u>

25  
08  
Note:  
GASB requires that ten years of statistical data be presented. However, since the District implemented the new reporting model contained in GASB No. 34 in fiscal year 2002 only nine years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

PATERSON PUBLIC SCHOOLS  
 CHANGES IN NET ASSETS  
 LAST NINE FISCAL YEARS  
 (Unaudited)  
 (accrual basis of accounting)

	Fiscal Year Ended June 30,								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Expenses</b>									
<b>Governmental Activities</b>									
Instruction									
Regular	\$ 131,152,784	\$ 175,906,297	\$ 175,187,978	\$ 192,734,945	\$ 216,582,273	\$ 259,183,283	\$ 255,122,347	\$ 256,994,641	\$ 254,366,135
Special Education	15,995,892	38,051,967	44,496,676	46,636,713	52,069,053	70,341,236	70,084,366	68,430,395	64,509,076
Other Instruction	18,698,396	25,618,562	24,331,891	26,721,973	23,819,124	18,113,165	17,462,236	18,820,529	42,449,059
School Sponsored Activities & Athletics	1,347,256	1,217,285	19,198,705	1,290,263	1,757,994	2,170,105	2,257,183	2,172,552	2,100,779
Community Services	333,628	1,679,037	737,620	644,092	514,165	728,209	826,034	452,133	421,444
Support Services:									
Tuition	29,895,370								
Student and Instruction Related Services	45,806,685	86,916,398	90,841,710	99,647,501	108,692,275	80,946,621	85,459,346	87,926,747	86,441,146
General Administration	6,783,654	8,292,890	7,951,531	9,349,912	6,757,530	6,225,738	4,905,662	4,980,890	5,375,949
School Administrative Services	14,328,767	18,918,335	20,823,185	21,444,444	17,511,990	21,386,437	19,914,209	20,327,769	19,069,149
Central and Other Support Services	3,780,988	4,619,264	7,568,909	11,243,004	9,494,472	9,574,963	10,644,531	11,020,862	11,438,546
Plant Operations And Maintenance	29,547,167	37,575,807	39,359,549	52,910,590	60,454,891	56,910,426	50,367,780	56,154,208	52,189,121
Pupil Transportation	10,481,663	11,063,200	11,905,718	12,919,494	13,865,230	15,162,363	16,924,685	17,230,058	17,183,312
Employee Benefits	46,702,055								
Special Schools	1,405,778								
Charter Schools	2,171,325								
Interest On Long-Term Debt	832,392	1,447,138	776,790	754,470	712,683	724,134	575,996	530,731	499,112
Unallocated Depreciation	2,344,054								
<b>Total Governmental Activities Expenses</b>	<b>361,607,854</b>	<b>411,306,180</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>
Business-Type Activities:									
Food Service	10,108,149	10,522,559	10,870,515	11,949,870	12,320,672	11,924,109	11,399,418	10,526,895	10,744,204
Other Non-Major		28,798							
Child Care	16,873		23,938	10,466					
<b>Total Business-Type Activities Expense</b>	<b>10,125,022</b>	<b>10,551,357</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>Total District Expenses</b>	<b>\$ 371,732,876</b>	<b>\$ 421,857,537</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>Program Revenues</b>									
<b>Governmental Activities:</b>									
Charges for Services:									
Instruction (Tuition)						\$ 2,400	\$ 13,685	\$ 182,207	\$ 162,205
Special Education	\$ 91,197	\$ 85,601	\$ 39,571	\$ 42,172					
Operating Grants And Contributions	97,340,318	104,052,148	86,186,498	102,061,809	\$ 64,796,036	136,252,762	137,337,870	122,807,585	197,357,086
Capital Grants And Contributions		48,834,994	127,032,070	46,263,823	10,257,651	25,734,756	20,241,436	24,503,096	16,571,075
<b>Total Governmental Activities Program Revenues</b>	<b>97,431,515</b>	<b>152,972,743</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>

259

**PATERSON PUBLIC SCHOOLS  
CHANGES IN NET ASSETS  
LAST NINE FISCAL YEARS  
(Unaudited)  
(accrual basis of accounting)**

	Fiscal Year Ended June 30,								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Business-Type Activities:</b>									
Charges For Services									
Food Service	\$ 541,388	\$ 533,105	\$ 637,578	\$ 742,863	\$ 749,964	\$ 698,432	\$ 490,252	\$ 443,215	\$ 330,222
Child Care	11,674	27,773	23,938	10,466					
Operating Grants And Contributions	8,932,438	9,123,669	8,838,109	9,722,620	9,830,041	10,406,123	10,768,371	11,226,668	12,206,055
Capital Grants And Contributions									20,590
<b>Total Business Type Activities Program Revenues</b>	<b>9,485,500</b>	<b>9,684,547</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>Total District Program Revenues</b>	<b>\$ 106,917,015</b>	<b>\$ 162,657,290</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>Net (Expense)/Revenue</b>									
Governmental Activities	\$ (264,176,339)	\$ (258,333,437)	\$ (229,922,123)	\$ (327,929,597)	\$ (437,177,993)	\$ (379,476,762)	\$ (376,951,384)	\$ (397,548,627)	\$ (341,952,462)
Business-Type Activities	(639,522)	(866,810)	(1,394,828)	(1,484,387)	(1,740,667)	(819,554)	(140,795)	1,142,988	1,812,663
<b>Total District-Wide Net Expense</b>	<b>\$ (264,815,861)</b>	<b>\$ (259,200,247)</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>General Revenues And Other Changes In Net Assets</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	\$ 36,016,971	\$ 36,016,971	\$ 37,457,650	\$ 38,955,956
Property Taxes Levied For Debt Service			372,719	49,857	372,005	371,965	374,285	326,508	365,829
Federal And State Aid - Unrestricted	228,918,318	240,514,840	314,212,102	332,221,218	395,150,707	327,173,707	339,631,121	345,165,227	289,042,114
Federal And State Aid - Restricted	6,700,774					20,396,585	22,154,994	8,068,737	7,865,913
State Aid Restricted For Debt Service Principal	478,524					450,052	510,351	537,561	631,969
Investment Earnings	868,871	388,329	6,347	502,836	30,813	1,637,514	1,325,169	525,364	258,142
Capital Asset Donations		3,359,937					24,990		
Miscellaneous Income	2,103,501	1,414,234	2,348,341	3,514,899	2,114,215	2,987,439	2,433,031	6,458,498	4,338,258
Loss on Sale of Assets		(7,572)							
Special Item - Refund of Lease Purchase and BDA Loan Proceeds	(305,004) (5,199)								
Transfers		(1,025)			202,374		(5,106,723)	-	-
<b>Total Governmental Activities</b>	<b>274,776,756</b>	<b>281,685,714</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>
Business-Type Activities:									
Investment Earnings	72,137	11,258				72,099	48,216	14,865	3,874
Transfers	5,199	1,025					5,106,723		
<b>Total Business-Type Activities</b>	<b>77,336</b>	<b>12,283</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>Total District-Wide</b>	<b>\$ 274,854,092</b>	<b>\$ 281,697,997</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>Change In Net Assets</b>									
Governmental Activities	\$ 10,600,417	\$ 23,352,277	\$ 123,034,357	\$ 44,376,184	\$ (3,290,908)	\$ 9,557,471	\$ 20,412,805	\$ 990,918	\$ (494,281)
Business-Type Activities	(562,185)	(854,527)	(1,394,828)	(1,484,387)	(1,740,667)	(747,455)	5,014,144	1,157,853	1,816,537
<b>Total District</b>	<b>\$ 10,038,231</b>	<b>\$ 22,497,750</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>

Note:  
GASB requires that ten years of statistical data be presented. However, since the District implemented the new reporting model contained in GASB No. 34 in fiscal year 2002 only nine years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

**PATERSON PUBLIC SCHOOLS**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST NINE FISCAL YEARS**  
(Unaudited)  
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund									
Reserved	\$ 7,541,815	\$ 1,431,756	\$ 422,803	\$ 9,589,544	\$ 20,986,950	\$ 2,883,421	\$ 3,739,424	\$ 13,284,804	\$ 23,123,100
Unreserved	16,861,509	(5,385,663)	(6,675,383)	(4,062,617)	(11,566,298)	5,657,450	7,387,687	(13,371,019)	(30,682,906)
Total General Fund	<u>\$ 24,403,324</u>	<u>\$ (3,953,907)</u>	<u>\$ (6,252,580)</u>	<u>\$ 5,526,927</u>	<u>\$ 9,420,652</u>	<u>\$ 8,540,871</u>	<u>\$ 11,127,111</u>	<u>\$ (86,215)</u>	<u>\$ (7,559,806)</u>
All Other Governmental Funds									
Reserved	\$ 688,951	\$ 324,486	\$ 324,386			\$ 30,813	\$ 272,666	\$ 287,380	\$ 99,639
Unreserved	662,219	38,421	(916,174)	\$ 93,572	\$ (933,597)	(2,396,543)	(440,542)	934	204,061
Total All Other Governmental Funds	<u>\$ 1,351,170</u>	<u>\$ 362,907</u>	<u>\$ (591,788)</u>	<u>\$ 93,572</u>	<u>\$ (933,597)</u>	<u>\$ (2,365,730)</u>	<u>\$ (167,876)</u>	<u>\$ 288,314</u>	<u>\$ 303,700</u>

261

Note:  
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**PATERSON PUBLIC SCHOOLS**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST NINE FISCAL YEARS**  
**(Unaudited)**  
*(modified accrual basis of accounting)*

	Fiscal Year Ended June 30,								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Revenues</b>									
Property Tax Levy	\$ 36,016,971	\$ 36,016,971	\$ 36,389,690	\$ 36,066,828	\$ 36,388,976	\$ 36,388,936	\$ 36,391,256	\$ 37,784,158	\$ 39,321,785
Tuition Charges	91,197	85,601				2,400	13,685	182,207	162,205
Interest Earnings	868,871	388,330				1,637,514	1,325,169	525,364	258,142
Miscellaneous	2,299,731	4,918,412	3,741,344	5,667,880	2,145,028	3,246,890	3,177,974	6,578,298	4,447,254
State Sources	312,475,053	368,393,698	497,615,240	452,853,344	442,332,564	479,398,391	491,210,799	470,972,414	413,794,991
Federal Sources	20,766,651	24,864,043	28,454,286	26,085,534	27,871,810	30,350,020	28,474,279	29,989,992	97,564,170
Other									
<b>Total Revenue</b>	<b>372,518,474</b>	<b>434,667,055</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>Expenditures</b>									
<b>Instruction</b>									
Regular Instruction	131,152,784	175,525,809	173,776,894	190,635,417	212,300,964	255,652,429	257,248,697	255,850,796	253,045,031
Special Education Instruction	15,995,892	38,031,661	44,299,856	46,269,946	54,061,727	71,209,920	71,461,791	68,572,096	64,406,128
Other Special Instruction	18,698,396	25,536,531	24,118,755	26,414,365	24,534,515	22,717,966	17,152,745	18,448,462	42,163,148
School Sponsored Activities And Athletics	1,347,256	1,203,772	19,178,560	1,276,610	1,743,722	2,153,485	2,256,749	2,110,992	2,058,599
Community Services	333,628	1,679,126	725,755	637,077	512,076	727,682	840,656	452,133	421,264
<b>Support Services</b>									
Tuition	29,895,370								
Student and Inst. Related Services	45,806,685	86,546,952	90,071,008	98,579,137	107,903,065	77,550,771	85,128,193	85,487,696	84,625,373
General Administration	6,783,654	8,232,294	7,845,225	9,244,584	6,759,677	6,125,622	4,586,349	4,529,115	5,057,257
School Administrative Services	14,328,767	18,842,814	20,592,137	21,157,091	17,327,122	21,238,767	19,874,599	19,845,535	18,687,525
Central and Other Support Services	3,780,988	4,502,173	7,403,787	11,013,372	9,283,298	9,370,506	10,100,741	10,171,307	10,848,827
Plant Operations And Maintenance	29,547,167	35,359,165	37,075,137	38,721,808	44,491,498	42,838,856	42,576,923	46,247,316	44,781,867
Pupil Transportation	10,481,663	11,059,866	11,900,022	12,909,677	13,858,099	15,155,595	16,913,401	17,203,918	17,164,184
Employee Benefits	44,373,276								
Special Schools	1,405,778								
Charter Schools	2,171,325								
Capital Outlay	14,047,161	50,637,354	127,215,142	47,004,671	11,919,717	26,002,560	21,316,317	26,562,901	18,437,649
<b>Debt Service</b>									
Principal	498,626	5,338,623	4,477,108	3,578,048	3,096,496	1,849,846	660,000	835,000	880,000
Interest And Other Charges	838,520	1,497,384	792,542	766,916	739,165	742,060	1,530,806	472,302	429,900
<b>Total Expenditures</b>	<b>371,486,936</b>	<b>463,993,524</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>556,789,569</b>	<b>563,006,752</b>
<b>Excess (Deficiency) Of Revenues</b>									
Over (Under) Expenditures	1,031,538	(29,326,469)	(3,271,368)	12,464,867	207,237	(2,311,914)	8,945,195	(10,757,136)	(7,458,205)

262

**PATERSON PUBLIC SCHOOLS**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST NINE FISCAL YEARS**  
**(Unaudited)**  
*(modified accrual basis of accounting)*

	Fiscal Year Ended June 30,								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Other Financing Sources (Uses)</b>									
Proceed from Textbook Lease Purchase	\$ 7,500,000								
Refund - EDA Loan Balances	(229,824)								
Refund of Lease Purchase Proceeds	(75,180)								
Proceeds from Lease Refunding							\$ 11,070,000		
Original Issue Discount							(44,378)		
Payment to Refunded Lease Escrow Agent							(10,080,000)		
Transfers In	53,072	\$ 374,256		\$ 19,491,464	\$ 22,878,963	\$ 20,396,585	25,882,197	\$ 12,013,238	\$ 8,069,873
Transfers Out	(58,271)	(375,281)	-	(19,491,464)	(22,878,963)	(20,396,585)	(30,988,920)	(12,013,238)	(8,069,873)
<b>Total Other Financing Sources (Uses)</b>	<u>7,189,797</u>	<u>(1,025)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,161,101)</u>	<u>-</u>	<u>-</u>
<b>Net Change In Fund Balances</b>	<u>\$ 8,221,335</u>	<u>\$ (29,327,494)</u>	<u>\$ (3,271,368)</u>	<u>\$ 12,464,867</u>	<u>\$ 207,237</u>	<u>\$ (2,311,914)</u>	<u>\$ 4,784,094</u>	<u>\$ (10,757,136)</u>	<u>\$ (7,458,205)</u>
<b>Debt Service As A Percentage Of</b>									
Noncapital Expenditures	0.37%	1.65%	1.19%	0.94%	0.77%	0.49%	0.41%	0.25%	0.24%

\* Noncapital expenditures are total expenditures less capital outlay.

Note:

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

<u>Fiscal Year Ended June 30,</u>	<u>Tuition</u>	<u>Interest on Investments</u>	<u>Refund of Prior Year Expenditures</u>	<u>Cancelled Prior Year Payables</u>	<u>State Dated Checks</u>	<u>Utility Refunds</u>	<u>Settlements</u>	<u>Private Grants</u>	<u>Miscellaneous</u>	<u>Total</u>
2001	\$ 119,195	\$ 1,482,651			\$ 61,428	\$ 173,757	\$ 2,487,285	\$ 269,354	\$ 905,122	\$ 5,498,792
2002	91,197	816,361			139,057	550,465	545,552	196,230	1,128,781	3,467,643
2003	85,601	298,472				422,425	72,572	144,241	4,279,174	5,302,485
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		1,153,600	4,592,245
2008	13,685	1,311,246	\$ 886,422	\$ 870,443					1,230,415	4,312,211
2009	182,207	510,650	379,135	1,027,603		2,980,723			2,071,037	7,151,355
2010	162,205	241,923	789,808	1,946,502	54,618				1,547,330	4,742,386

**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>
2001	\$ 9,548,230	\$ 362,027,303	\$ 121,165,899	\$ 49,375,268	\$ 38,583,728	\$ 580,700,428	\$ 2,660,406	\$ 583,360,834	\$3,088,199,227	6.175
2002	9,037,320	361,484,357	120,548,219	48,561,148	38,868,128	578,499,172	2,522,426	581,021,598	3,368,241,148	6.205
2003	9,482,620	362,806,710	120,124,999	46,731,868	38,615,928	577,762,125	2,418,703	580,180,828	3,745,518,580	6.247
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

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	Total Direct School Tax Rate		Overlapping Rates			Total Direct and Overlapping Tax Rate
	Paterson Public Schools		City of Paterson	County of Passaic	Passaic County Open Space	
2001	\$ 6.175	\$ 12.170	\$ 3.081	\$ 0.054	\$ 21.480	
2002	6.205	12.376	3.470	0.059	22.110	
2003	6.247	12.984	3.674	0.065	22.970	
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	

Source: County Abstract of Ratables

(1) : The City underwent a revaluation which became effective in 2007.

**PATERSON PUBLIC SCHOOLS  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO  
(Unaudited)**

Taxpayer	2010		2001	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
297 Paterson, LLC	\$ 24,093,700	0.26%		
Beckwith Paterson Joint Venture	21,974,500	0.23%		
Rt 20 Retail Center, LLC	21,449,000	0.23%		
Paterson Plaza LLC	20,357,400	0.22%	\$ 905,300	0.16%
Okonite Co.	18,403,700	0.20%	855,600	0.15%
Great Falls Realty Associates, LLC	16,500,000	0.18%	1,774,000	0.30%
HDI Realty, LLC	16,255,200	0.17%	2,394,300	0.41%
Riverview Towers I, LLC	15,742,900	0.17%		
Park East Terrace	14,998,200	0.16%		
The Realty Associates Fund VII, LP	14,187,100	0.15%	2,660,406	0.46%
R. Green			2,119,720	0.36%
Par Realty			1,983,125	0.34%
NJ Bell Tax Administrator			1,687,879	0.29%
Rt. 80 Mineik Mills Inc.			935,000	0.16%
Bascom Foods	-	-	909,800	0.16%
	<u>\$ 183,961,700</u>	<u>1.97%</u>	<u>\$ 10,295,930</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	
2001	36,016,971	36,016,971	100.00%	N/A
2002	36,016,971	36,016,971	100.00%	N/A
2003	36,016,971	36,016,971	100.00%	N/A
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

**PATERSON PUBLIC SCHOOLS**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST NINE 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			
2002		\$ 30,499,037		\$ 30,499,037	149,700	\$ 204
2003		25,168,471		25,168,471	148,998	169
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	145,834 *	74

Source: District records

\* - Estimated

Note:

GASB requires that ten years of statistical data be presented. However, since the District implemented the new reporting model contained in GASB No. 44 in fiscal year 2006 only nine years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

**PATERSON PUBLIC SCHOOLS**  
**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING**  
**LAST NINE FISCAL YEARS**  
**(Unaudited)**

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value <sup>a</sup> of Property	Per Capita <sup>b</sup>
	Certificates of Participation	Deductions			
2002	\$ 30,499,037		\$ 30,499,037	5.25%	\$ 204
2003	25,168,471		25,168,471	4.34%	169
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

Source: District records

Notes:

a See Exhibit J-6 for property tax data.

b See Exhibit J-14 for population data.

Note:

GASB requires that ten years of statistical data be presented. As a result of the implementation of GASB No. 44 in fiscal year 2006 only nine years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

**PATERSON PUBLIC SCHOOLS**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF JUNE 30, 2010**  
**(Unaudited)**

	<u>Total Debt</u>
Municipal Debt: (1)	
City of Paterson	\$ 88,993,572
City of Paterson - Type I School Debt	2,328,273
Paterson Public Schools - COPS	<u>10,780,000</u>
	<u>102,101,845</u>
 Other Debt	
County of Passaic (2)	55,548,105
Passaic County Utilities Authority (2)	9,652,262
Passaic Valley Water Commission (4)	75,923,850
Passaic Valley Sewerage Commission (3)	21,302,196
North Jersey District Water Supply Commission (3)	<u>6,703,769</u>
	<u>169,130,182</u>
 Total Direct and Overlapping Debt	 <u>\$ 271,232,027</u>

## Source:

- (1) City of Paterson's June 30, 2010 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 MARTIN INFORMATION  
 LAST NINE FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2010

	Equalized Valuation Basis	
	2007	8,434,466,349
	2008	8,873,648,176
	2009	8,856,507,771
		<u>\$ 26,164,622,296</u>
Average Equalized Valuation of Taxable Property		<u>\$ 8,721,540,765</u>
Debt Limit (6 % of average equalization value)		523,292,446
Total Net Debt Applicable to Limit		<u>2,328,273</u>
Legal Debt Margin		<u>\$ 520,964,173</u>

	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt limit	\$ 187,707,020	\$ 203,662,438	\$ 227,615,218	\$ 259,751,062	\$ 203,647,277	\$ 242,415,999	\$ 432,849,896	\$ 346,162,291	\$ 523,292,446
Total net debt applicable to limit	<u>11,670,126</u>	<u>9,938,276</u>	<u>8,379,571</u>	<u>6,765,254</u>	<u>5,063,973</u>	<u>3,932,715</u>	<u>3,410,048</u>	<u>2,875,296</u>	<u>2,328,273</u>
Legal debt margin	<u>\$ 176,036,894</u>	<u>\$ 193,724,162</u>	<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>\$ 520,964,173</u>
Total net debt applicable to the limit as a percentage of debt limit	6.22%	4.88%	3.68%	2.60%	2.49%	1.62%	0.79%	0.83%	0.44%

Source: Equalized valuation bases were obtained from the Annual Report of the State of New Jersey, Department of Treasury, Division of Taxation

Note:  
 GASB requires that ten years of statistical data be presented. However, since the District implemented the new reporting model contained in GASB No. 44 in fiscal year 2006 only nine years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

272

**PATERSON PUBLIC SCHOOLS  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS  
(Unaudited)**

Year	Population	County Per Capita Personal Income	Unemployment Rate
2001	149,668	31,746	8.80%
2002	149,700	32,313	11.60%
2003	148,998	32,807	11.90%
2004	147,912	33,721	8.80%
2005	146,922	35,699	8.60%
2006	145,903	38,392	8.60%
2007	145,113	40,845	8.30%
2008	144,961	42,354	10.60%
2009	145,834	not available	16.30%
2010	145,834 *	not available	not available

Source: New Jersey State Department of Education

\* - Estimated



PATERSON PUBLIC SCHOOLS  
 PRINCIPAL EMPLOYERS  
 CURRENT YEAR AND TEN YEARS AGO  
 (Unaudited)

	2010		2001	
	Employees	Percentage of Total Municipal Employment	Employees	Percentage of Total Municipal Employment
<u>Employer</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>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Instruction										
Regular	2,262	2,446	2,508	2,736	2,762	2,759	2,510	2,064	2,082	1,476
Special Education	235	233	278	310	311	317	682	703	614	594
Other Instruction	27	29	31	30	31	33	120	175	161	132
Nonpublic School Programs	32	34	33	36	34	17	-	-	-	-
Adult/Continuing Education Programs						16	17	10	9	4
Support Services:										
Student & Instruction Related Services	412	447	479	521	540	561	362	349	375	373
General Administration	7	9	9	9	9	12	191	219	216	188
School Administrative Services	40	44	43	46	47	46	212	189	188	193
Other Administration Services	44	41	45	47	48	51	106	20	10	26
Central Services	66	66	79	74	66	69	80	91	78	78
Administrative Information Technology				11	14	20	10	10	11	12
Plant Operations and Maintenance	17	19	24	68	64	67	165	201	193	183
Pupil Transportation	5	5	5	5	7	7	7	6	6	5
Other Support Services	3	3	3	3	7	12				
Special Schools	17	23	47	54	60	68				
Food Service	80	107	104	311	282	282	419	304	165	147
Child Care	127	191	265	455	479	513				
<b>Total</b>	<u>3,374</u>	<u>3,697</u>	<u>3,953</u>	<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>

Source: District Personnel Records

275

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 Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior				
2001	24,989	322,824,082	12,919	8.35%	2,968	N/A	N/A	N/A	24,490	22,610	1.16%	92.32%
2002	25,891	357,248,897	13,798	6.81%	3,189	N/A	N/A	N/A	25,373	23,508	3.61%	92.65%
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%

Sources: District records

276

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)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Early Learning Center</b>										
660 14th Ave.										
Square Feet							14,001	14,001	14,001	14,001
Capacity (students)							126	127	135	136
Students on Roll										
Rutland Early Childhood Ctr. (1914)										
Square Feet							10,373	10,373	10,373	10,373
Capacity (students)										
Students on Roll							250			
<b>Elementary</b>										
School 1 (2002)										
Square Feet							24,418	24,418	24,418	24,418
Capacity (students)							291	308	293	294
Students on Roll										
School 2 (1921, 1998)										
Square Feet					70,573	70,573	98,697	98,697	98,697	98,697
Capacity (students)										
Students on Roll	707	716	712	669	665	647	639	602	610	619
School 3 (1879)										
Square Feet							41,908	41,908	41,908	41,908
Capacity (students)										
Students on Roll	478	456	485	450	463	459	452	431	449	447
School 4 (1922)										
Square Feet							112,391	112,391	112,391	112,391
Capacity (students)										
Students on Roll	543	610	610	593	546	451	423	391	372	619
School 5 (1939)										
Square Feet							108,886	108,886	108,886	108,886
Capacity (students)										
Students on Roll	1,103	1,135	1,130	1,136	1,068	1,057	1,111	1,019	1,042	957
School 6 (1921)										
Square Feet							97,075	97,075	97,075	97,075
Capacity (students)										
Students on Roll	789	724	662	564	561	521	522	427	576	519
School 7 (1919)										
Square Feet							48,835	48,835	48,835	48,835
Capacity (students)										
Students on Roll	275	287	272	267	247	233	253	276	288	264
School 8 (1926)										
Square Feet							95,106	95,106	95,106	95,106
Capacity (students)										
Students on Roll	634	685	655	626	614	575	538	564	538	547
School 9 (1988)										
Square Feet							123,768	123,768	123,768	123,768
Capacity (students)										
Students on Roll	1,175	1,207	1,169	1,169	1,156	1,156	1,188	1,223	1,239	1,272
School 10 (1921)										
Square Feet							83,572	83,572	83,572	83,572
Capacity (students)										
Students on Roll	895	860	779	822	772	740	701	689	589	593

**PATERSON PUBLIC SCHOOLS  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(Unaudited)**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
School 11 (1905)										
Square Feet							35,446	35,446	35,446	35,446
Capacity (students)										
Students on Roll	324	278	255	272	264	247	309	196	173	179
School 12 (1913)										
Square Feet							72,686	72,686	72,886	72,886
Capacity (students)										
Students on Roll	691	732	727	703	642	608	611	481	529	530
School 13 (1926)										
Square Feet							94,091	94,091	94,091	94,091
Capacity (students)										
Students on Roll	754	793	761	728	714	664	783	635	611	549
School 14 (1887)										
Square Feet							16,422	16,422	16,422	16,422
Capacity (students)										
Students on Roll	230	208	217	204	202	179	190	245	228	220
School 15 (1923)										
Square Feet							147,502	147,502	147,502	147,502
Capacity (students)										
Students on Roll	1,043	1,067	1,063	1,008	974	952	896	830	802	762
School 16 (1891)										
Square Feet							18,803	18,803	18,803	18,803
Capacity (students)										
Students on Roll	285	287	306	304	291	300	290	-	-	-
School 17 (1891)										
Square Feet							17,250	17,250	17,250	17,250
Capacity (students)										
Students on Roll	168	170	139	148	150	150	165	167	-	-
School 18 (1939)										
Square Feet							102,086	102,086	102,086	102,086
Capacity (students)										
Students on Roll	1,045	1,099	1,108	1,097	1,095	1,090	1,229	983	1,009	1,063
School 19 (1896)										
Square Feet							37,269	37,269	37,269	37,269
Capacity (students)										
Students on Roll	375	368	376	375	405	384	385	372	350	377
School 20 (1898)										
Square Feet							83,064	83,064	83,064	83,064
Capacity (students)										
Students on Roll	611	617	567	584	542	536	517	462	507	489
School 21 (1905)										
Square Feet							119,516	119,516	119,516	119,516
Capacity (students)										
Students on Roll	833	795	860	828	790	815	751	700	691	695
School 24 (1909)										
Square Feet							100,800	100,800	100,800	100,800
Capacity (students)										
Students on Roll	717	721	721	737				418	564	686

**PATERSON PUBLIC SCHOOLS  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(Unaudited)**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
School 25 (1932)										
Square Feet							76,596	75,564	75,564	75,564
Capacity (students)										
Students on Roll	688	650	710	739	732	669	687	612	667	684
School 26 (1952)										
Square Feet		103,460					58,001	58,001	58,001	58,001
Capacity (students)										
Students on Roll	778	790	836	886	906	841	570	549	599	617
School 27 (1956)										
Square Feet							108,198	108,198	108,198	108,198
Capacity (students)										
Students on Roll	831	913	915	892	884	829	875	970	930	899
School 28 (1956)										
Square Feet							104,417	104,417	104,417	104,417
Capacity (students)										
Students on Roll	520	588	521	527	471	489	481	493	488	527
School 29 (1924)										
Square Feet							24,000	24,000	24,000	24,000
Capacity (students)										
Students on Roll	288	296	302	317	339	226	335	303	333	330
School 30 MLK										
Square Feet							107,168	107,168	107,168	107,168
Capacity (students)										
Students on Roll	883	894	869	863	830	783	1,085	858	910	886
New Roberto Clemente (2005)										
Square Feet					97,048		124,834	124,834	124,834	124,834
Capacity (students)										
Students on Roll					755	754	785	811	813	829
Norman S. Weir (1891)										
Square Feet							67,943	67,943	67,943	67,943
Capacity (students)										
Students on Roll	297	299	301	300	293	291	268	270	249	266
Roberto Clemente (1920)										
Square Feet							35,000	35,000	35,000	35,000
Capacity (students)										
Students on Roll	392	363	362	323	312	297	306	340	335	347
Edward Kilpatrick										
Square Feet							51,527	51,527	52,527	52,527
Capacity (students)										
Students on Roll	377	377	365	359	344	404	446	412	421	431
Dale Ave.										
Square Feet							61,500	61,500	61,500	61,500
Capacity (students)										
Students on Roll	338	414	395	385	360	352	365	383	442	388

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>High School</b>										
Eastside High School (1870)										
Square Feet							291,180	291,180	291,180	291,180
Capacity (students)										
Students on Roll	1,787	1,976	1,975	1,998	2,025	1,957	2,851	1,731	1,738	1,729
JFK High School (1963)										
Square Feet							329,210	329,210	329,210	329,210
Capacity (students)										
Students on Roll	1,851	20,421	2,273	2,219	2,347	2,252	2,708	1,932	2,035	2,044
Rosa Parks High School (1986)										
Square Feet							46,945	46,945	46,945	46,945
Capacity (students)										
Students on Roll	247	235	234	241	252	243	224	203	226	234
International HS										
Square Feet							181	121,275	121,275	121,275
Capacity (students)										
Students on Roll							182	388	388	359
<b>Academies</b>										
Panther (2004)										
Square Feet							27,785	27,845	57,845	57,845
Capacity (students)				20,546						
Students on Roll		80	131	163	233	203	212	196	224	231
Silk City (1908)										
Square Feet							31,113	31,113	31,113	31,113
Capacity (students)										
Students on Roll	68	73	72	68	69	69	81	68	85	88
Academy of Performing Arts										
Square Feet							14,240	14,240	14,240	14,240
Capacity (students)										
Students on Roll										

**PATERSON PUBLIC SCHOOLS  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(Unaudited)**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Alexander Hamilton Academy-Lease							63,600	63,600	63,600	63,600
Square Feet										
Capacity (students)										
Students on Roll							199			
Urban Leadership Academy-Lease (A)										
Square Feet							194			
Capacity (students)										
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
Capacity (students)										
Students on Roll										
Paterson Pre-Collegiate Academy-Lease										
Square Feet							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
Capacity (students)										
Students on Roll										
Garrett Morgan Academy - Lease										
Square Feet							12,000	12,000	12,000	12,000
Capacity (students)										
Students on Roll										
HARP, IMPACT, STARS Academy-Lease										
Square Feet							58,507	58,507	58,507	58,507
Capacity (students)										
Students on Roll										
Alternative Middle School-Boys & Girls Club-Lease										
Square Feet							23,507	23,507	23,507	23,507
Capacity (students)										
Students on Roll										



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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Other</b>										
Administration Building - 33 and 35 Church St. Square Feet							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
New Administration Building-90 Delaware Ave Square Feet									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	
Wharehouse-Sheridan Ave-Lease Square Feet							55,525	55,525	55,525	55,525

Number of Schools at June 30, 2010  
 Early Learning Center = 2  
 Elementary/Middle = 34  
 High School = 4  
 Academies = 10  
 Other = 4

Note: Year of original construction is shown in parenthesis. Enrollment is based on the annual October district count.

(A) : No longer leased-Academy now located in PS 17  
 (B) : No longer leased-now located at 90 Delaware Ave

**PATERSON PUBLIC SCHOOLS**  
**GENERAL FUND**  
**SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES**  
**LAST EIGHT FISCAL YEARS**  
**(Unaudited)**

School Facilities	SQ Footage	2003	2004	2005	2006	2007	2008	2009	2010
School 2	70,573	\$ 169,770	\$ 143,329	\$ 129,865	\$ 108,591	\$ 100,186	\$ 104,291	\$ 141,134	\$ 144,818
School 3	34,302	82,517	69,665	63,121	52,781	48,695	50,690	50,764	52,089
School 3 Trailers	4,608			8,479	7,090	6,542	6,810	9,163	9,402
School 4	94,020	226,174	190,948	173,012	144,669	133,471	138,940	160,716	164,911
School 5	106,915	257,194	217,137	196,740	164,511	151,777	157,996	155,704	159,768
Old School No. 5	35,000	84,196	71,083	64,406	53,855	49,686	51,722	62,111	63,732
School 6	88,487	212,864	179,711	162,830	136,155	125,616	130,763	138,814	142,438
School 7	50,095	120,508	101,740	92,183	77,081	71,115	74,029	69,833	71,656
School 8	68,474	164,721	139,066	126,003	105,361	97,206	101,189	135,999	139,549
School 9	123,768	297,736	251,365	227,753	190,443	175,701	182,901	176,985	181,605
School 10	83,572	201,041	169,729	153,786	128,593	118,639	123,500	119,505	122,625
School 11	35,997	86,594	73,108	66,240	55,389	51,101	53,195	50,687	52,010
School 12	67,595	162,606	137,281	124,385	104,009	95,958	99,890	104,225	106,946
School 13	83,948	201,945	170,493	154,478	129,171	119,173	124,056	134,547	138,060
School 14	16,281	39,166	33,066	29,960	25,052	23,113	24,060	23,483	24,096
School 15	110,104	264,866	223,614	202,609	169,418	156,304	162,708	210,923	216,430
School 15 Trailers	6,144			11,306	9,454	8,722	9,079		
School 16	16,166	38,889	32,832	29,748	24,875	22,949	23,890	26,888	27,590
School 17	17,824	42,877	36,199	32,799	27,426	25,303	26,340	24,667	25,311
School 18	87,487	210,458	177,680	160,990	134,617	124,197	129,286	127,662	130,995
School 18 Trailers	2,112			3,886	3,250	2,998	3,121	18,318	18,796
School 19	31,261	75,201	63,489	57,525	48,101	44,378	46,197	53,294	54,685
School 20	77,260	185,856	156,910	142,171	118,880	109,678	114,173	118,779	121,880
School 21	101,267	243,608	205,667	186,347	155,820	143,759	149,649	170,904	175,366
School 24	75,281	181,096	152,891	138,529	115,835	106,869	111,248	144,141	147,904
School 25	73,557	176,949	149,389	135,356	113,183	104,422	108,700	108,054	110,875
School 1 & 26	98,248	236,345	199,535	180,792	151,175	139,473	145,188	117,857	120,933
School 26 Trailers****	791			1,456	1,217	1,123	1,169	18,318	18,796
School 27	82,469	198,387	167,489	151,756	126,896	117,073	121,870	148,611	152,491
School 27 Trailers****	791			1,456	1,217	1,123	1,169	6,109	6,268
School 28	100,770	242,412	204,657	185,433	155,055	143,053	148,915	149,313	153,211
School 29	25,992	62,526	52,788	47,829	39,994	36,898	35,466	34,319	35,215
Martin Luther King	106,835	257,002	216,975	196,593	164,388	151,663	157,878	153,247	157,248
East Side HS/Bauerite Field	290,489	698,799	589,964	534,545	446,977	412,379	429,276	410,261	420,971
East Side Trailers	9,680			17,813	14,895	13,742	14,305	15,272	15,671
JF Kennedy HS	324,244	780,000	658,518	596,660	498,916	460,298	479,158	458,543	470,513
JFK Trailers	7,744			14,250	11,916	10,993	11,444	12,218	12,537
Rosa Parks HS	49,317	118,637	100,160	90,751	75,884	70,011	72,879	67,130	68,882
Roberto Clemente	40,193	96,688	81,629	73,961	61,845	57,058	59,396	50,045	51,356
660 14th Avenue	12,000	28,867	24,371	22,082	18,464	17,035	17,733	20,021	20,544
Silk City 2000 Academy - Sage	30,871	74,263	62,697	56,807	47,501	43,825	45,620	44,491	45,652
The Mall	20,000	48,112	40,619	36,803	30,774	28,392	86,460	83,663	85,847
137 Ellison	30,000	72,168	60,928	55,205	46,161	42,588	38,392	37,151	38,120
Academy of the Performing Arts	25,000	60,140	50,773	46,004	38,468	35,490	36,944	20,363	20,894
Norman S. Weir	55,212	132,818	112,132	101,599	84,955	78,379	81,591	97,156	99,693
Temple Emanuel/Urban Leadership	13,438	32,326	27,292	24,728	20,677	19,077			
Clinton Street	12,465	29,986	25,316	22,938		17,695	18,420		
Academy for Urban Leadership	6,700	16,118	13,607	12,329	10,309	9,511	9,901	9,581	
Dale Avenue	54,070	130,071	109,813	99,497	83,198	76,758	79,903	87,943	90,239
Edward Kilpatrick #33	57,715	138,839	117,215	106,205	88,806	81,932	85,290	75,112	77,073
Alexander Hamilton	43,660	105,028	88,671	80,341	67,180	61,980	64,519	90,946	93,320
Department of Facilities (Warehouse)	55,000	132,308	111,701	101,209	84,629	78,078	82,053	79,399	81,472
Coit Street	5,100	12,269	10,358	9,385	7,847	7,240			
Early Childhood Trailers	13,728			25,262	21,123	19,488	20,287		
Superintendent Office	7,130		14,481	13,120	10,971	10,122	42,486	41,742	
Board of Education Office	23,716	57,051	48,166	43,641	36,492	33,667	35,047	34,937	

PATERSON PUBLIC SCHOOLS  
GENERAL FUND  
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES  
LAST EIGHT FISCAL YEARS  
(Unaudited)

School Facilities	SQ Footage	2003	2004	2005	2006	2007	2008	2009	2010
Gorney & Gorney	3,000	\$ 7,217	\$ 6,093	\$ 5,520		\$ 4,259			
Don Bosco	110,000	264,616	223,403	202,417	\$ 169,258	156,156	\$ 162,555	91,004	93,379
Rutland	9,604	23,103	19,505	17,673	14,778	13,634	14,193	14,833	15,220
Young Parent Program (133 Ellison)	6,000	14,434	12,186	11,041	9,232	8,518	11,126	10,767	
Great Falls Academy (Alabama Ave.)	12,750	30,671	25,894	23,462	19,619	18,100	18,842		
Boys and Girls Club	15,000		30,464	27,602	23,081	21,294	34,738	33,614	34,492
Garrett Morgan Academy	12,000		24,371	22,082	18,464	17,035	17,733	17,160	17,608
Hinchliffe Stadium	15,168	36,488	30,805	27,912	23,339	21,533	22,415	21,690	22,256
John Raad	4,800	11,547	9,748	8,833		6,814			
Ward Street	6,600	15,877	13,404	12,145	10,155	9,369	9,753	9,438	
Panther Academy	28,000		56,866	51,524	43,084	39,749	41,378	82,202	84,348
The New Roberto Clemente	115,450				177,644	163,893	170,609	178,509	183,169
Boris Kroll Sports/Business Acad.**	12,500		25,387	23,002	19,234	17,745	28,817	27,884	28,612
408 Grand St.	1,250						1,846	1,717	
St. Anthony's-Urban Leadership	20,500						30,292	29,314	
New International High School (2008)	121,275							173,434	177,947
90 Delaware - New Admin. Offices.	113,385	-	-	-	-	-	-	-	166,460
<b>Total School Facilities</b>		<b>\$ 7,891,945</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>

\* School facilities as defined under EFCFA (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 & ESH 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

**PATERSON PUBLIC SCHOOLS  
INSURANCE SCHEDULE  
JUNE 30, 2010  
(unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
<b>Property Special/Replacement Cost</b>		
Blanket Building, Personal Property	\$ 500,000,000	50,000
Boiler & Machinery	500,000	
Business Income	2,000,000	
Music Instr.	485,100	5000
Valuable Papers	5,000,000	
EDP Equipment	25,000,000	
Terrorism	200,000,000	
Earthquake	25,000,000	50,000
Flood	\$25,000,000/5,000,000	500,000/50,000
<b>Bonds</b>		
Anthony Zambrano	1,600,000	
Betty Shabazz	1,405,000	
Dr. Donnie W. Evans	85,000	
<b>General Liability Package</b>		
Auto & General Liability Aggregate	20,000,000	
Auto & General Liability Per Occurance	10,000,000	
SIR \$250,000		
<b>Crime Employee Dishonesty</b>		
Forgery & Alteration	100,000	
TDD Inside/Outside	25,000	
<b>Auto Liability CSL Garage Keepers</b>		
Physical Damage Deductible	2,500	
<b>Workers Comp.</b>		
SIR \$350,000	Statutory	
<b>School Board Legal Liab. Aggr.</b>	5,000,000	50k/25k

Source: District Records

**SINGLE AUDIT**

# LERCH, VINCI & HIGGINS, LLP

EXHIBIT K-1

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

17 - 17 ROUTE 208

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## 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

Honorable President and Members  
of the Board of Trustees  
Paterson Public Schools  
Paterson, New Jersey

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, 2010, which collectively comprise the Paterson Public Schools' basic financial statements and have issued our report thereon dated October 22, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Paterson Public Schools' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Paterson Public Schools' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools' internal control over financial reporting.

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 Paterson Public Schools' financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting described in the accompanying schedule of findings and questioned costs as item 2010-1 that we consider to be a significant deficiency in internal control over financial reporting. 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.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Paterson Public Schools' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by Division of Finance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as items 2010-1 through 2010-3.

We also noted certain matters that we reported to management of the Paterson Public Schools in a separate report entitled, "Auditors' Management Report on Administrative Findings – Financial, Compliance and Performance" dated October 22, 2010

Paterson Public Schools' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Paterson Public Schools' response and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Board of Trustees, management, the New Jersey State Department of Education and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*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  
October 22, 2010

# LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

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## REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04

Honorable President and Members  
of the Board of Trustees  
Paterson Public Schools  
Paterson, New Jersey

### Compliance

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 Paterson Public Schools' major federal and state programs for the fiscal year ended June 30, 2010. 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. Compliance with the requirement of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the Paterson Public Schools' management. Our responsibility is to express an opinion on Paterson Public Schools' compliance based on our audit.

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 Division of Finance, Department of Education, State of New Jersey; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 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 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. Our audit does not provide a legal determination on Paterson Public Schools' compliance with those requirements.



In our opinion, Paterson Public Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04 and which are described in the accompanying schedule of findings and questioned costs as items 2010-4 thru 2010-6.

### Internal Control Over Compliance

Management of Paterson Public Schools is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Paterson Public Schools' internal control over compliance with requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with 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 District's internal control over compliance.

A deficiency in internal control over compliance 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 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2010-5. 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.

Paterson Public Schools' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Paterson Public Schools' responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Board of Trustees, management, the New Jersey State Department of Education and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*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  
October 22, 2010

PATERSON PUBLIC SCHOOLS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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, 2009	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2010			MEMO GAAP Receivable
				From	To							Accounts Receivable	Deferred Revenue	Due to Grantor	
<b>U.S. Department of Education</b>															
General Fund:															
Equalization Aid-ARRA GSF	84.397	10-495-034-5120-078	\$ 2,199,633	7/1/2009	6/30/2010			\$ 2,199,633	\$ (2,199,633)						
Equalization Aid-ARRA ESF	84.394	10-495-034-5120-078	56,821,186	7/1/2009	6/30/2010			56,821,186	(56,821,186)						
Special Education Medicaid Reimbursement	93.778	N/A	1,056,632	7/1/2008	6/30/2009	\$ (78,706)		78,706							
Special Education Medicaid Reimbursement	93.778	N/A	798,562	7/1/2009	6/30/2010			618,938	(798,563)			\$ (179,625)			\$ 179,624
Total General Fund						(78,706)		59,718,463	(59,819,382)			(179,625)			179,624
<b>U.S. Department of Education</b>															
Passed-through State Department of Education															
Special Revenue Fund:															
Title I, Part A	84.010	NCLB4010010	15,069,614	9/1/2009	8/31/2010		\$ 1,277,107	9,302,154	(14,444,350)			(5,767,460)	\$ 1,902,371		3,865,089
Title I, Part A	84.010	NCLB401009	15,265,152	9/1/2008	8/31/2009	(3,964,401)	(1,277,107)	5,681,793	(622,659)	\$ 182,374	A				
ARRA, Title I Part A	84.389	NCLB	12,238,807	9/1/2008	8/31/2010			4,451,763	(6,193,096)			(7,787,044)	6,045,711		1,741,333
Title I, SIA	84.010	NCLB4010010	1,064,878	9/1/2008	8/31/2010				(25,425)			(1,064,878)	1,039,453		25,425
Title I, SIA	84.010	NCLB401009	857,815	9/1/2008	8/31/2009	129,750		627,824	(757,574)						
Title I, SIA Part G	84.010	SIA401009	1,000,000	9/1/2008	8/31/2009	(552,507)		442,452	(514,221)	286,522	A	(557,548)	219,794		337,754
ARRA, Title I - SIA	84.389	NCLB	641,228	9/1/2009	8/31/2010			243,211	(310,054)			(398,017)	331,174		66,843
Title 11, Part A	84.349	NCLB4010010	2,705,083	9/1/2008	8/31/2010		298,706	1,702,161	(2,618,138)			(1,002,922)	385,651		617,271
Title 11, Part A	84.349	NCLB401009	2,702,360	9/1/2008	8/31/2009	(591,234)	(298,706)	1,054,524	(164,584)						
Title 11, Part D	84.318	NCLB4010010	150,477	9/1/2009	8/31/2010		55,984	29,977	(125,434)			(120,500)	81,027		39,473
Title 11, Part D	84.318	NCLB401009	126,867	9/1/2008	8/31/2009	(10,872)	(55,984)	66,856							
Title 11, Part A	84.365	NCLB4010010	1,112,613	9/1/2009	8/31/2010		270,554	551,117	(1,024,742)			(561,496)	358,425		203,071
Title 11, Part A	84.365	NCLB401009	1,120,693	9/1/2008	8/31/2009	(147,108)	(270,554)	527,406	(109,744)						
Title IV	84.358	NCLB4010010	208,675	9/1/2009	8/31/2010		46,559	134,236	(213,399)			(74,439)	41,835		32,604
Title IV	84.358	NCLB401009	220,939	9/1/2008	8/31/2009	(41,786)	(46,559)	101,183	(12,838)						
Title V	84.298	NCLB401009	83,998	9/1/2008	8/31/2009	26,118		26,118	(26,118)						
IDEA Part B, Basic	84.027	IDEA4010010	6,169,161	9/1/2009	8/31/2010		2,233,774	2,148,773	(6,562,256)	25,279	A	(3,995,109)	1,840,679		2,154,430
IDEA Part B, Basic	84.027	IDEA401009	6,403,124	9/1/2008	8/31/2009	(1,328,673)	(2,233,774)	4,372,582	(810,135)						
ARRA, IDEA PART B, Basic	84.391	IDEA	7,576,628	9/1/2009	8/31/2010				(1,240,489)			(7,576,628)	6,336,139		1,240,489
IDEA, Preschool	84.173	IDEA4010010	174,894	9/1/2009	8/31/2010		31,908	95,956	(198,857)	42	A	(78,896)	7,945		70,951
IDEA, Preschool	84.173	IDEA401009	177,682	9/1/2008	8/31/2009	(31,096)	(31,908)	63,886	(882)						
ARRA, IDEA Preschool	84.392	IDEA	272,022	9/1/2009	8/31/2010				(144,384)			(272,022)	127,638		144,384
ARRA, Educational Technology	84.386A	10-100-034-5060-105-H30C	2,299,948	9/1/2009	8/31/2010			89,667	(1,146,387)			(2,210,281)	1,153,561		1,056,720
Adult Education Basic Skills	84.002	N/A	576,600	7/1/2009	6/30/2010			568,520	(576,600)			(8,080)			8,080
Adult Education Basic Skills	84.002	N/A	602,000	7/1/2008	6/30/2009	(114,126)		114,126							
Carl D. Perkins Vac. Educ. Act	84.048	PERK601010	158,334	7/1/2009	6/30/2010			108,560	(144,131)	415	A	(49,359)	14,203		35,156
Carl D. Perkins Vac. Educ. Act	84.048	PERK601009	196,208	7/1/2008	6/30/2009	(190,749)		190,749							
Carl D. Perkins Vac. Educ. Act	84.048	PERK601008	246,424	7/1/2007	6/30/2008			1,061							
Paterson Comm. After School Learning Center	84.287C	100.034.5060.075-H400	490,205	7/1/2008	6/30/2009	(43,317)		42,647		2,918	A	(1,061)		\$ 2,248	
Quality Intensive Early Literacy Spec. Ed.	84.027A	N/A	180,000	7/1/2009	6/30/2010			156,750	(153,062)					3,688	
Quality Intensive Early Literacy Spec. Ed.	84.027A	N/A	182,784	7/1/2008	6/30/2009	(10,584)		14,470				(3,886)			
Alexander Hamilton Fellowship	84.215X	N/A	332,816	7/1/2005	9/30/2008			66,766							
Career & Technical Education	84.243	N/A	97,359	7/1/2008	6/30/2009	(12,326)		12,326							
Garrett A. M organ Technology (GAMITTEP)	84.000	DTFH61-08-G-00019	95,875	9/1/2009	8/31/2010			21,587	(95,875)			(74,288)			74,288
Garrett A. M organ Technology (GAMITTEP)	84.000	DTFH61-07-G-00019	100,900	9/1/2007	8/31/2008	(27,230)		27,230							
HIV Prevention ASSIST Program	93.917	N/A	3,000	7/1/2009	6/30/2010			1,500	(1,836)			(336)			336
CHIRPA Outreach Grant	N/A	N/A	76,000	9/1/2009	8/31/2010			28,000					28,000		
Sub-total U.S. Department of Education						(6,975,846)		33,040,752	(38,237,270)	497,550	(4,947)	(31,599,303)	19,913,606	5,936	11,713,697

PATERSON PUBLIC SCHOOLS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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, 2009	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2010			MEMO GAAP Receivable
				From	To							Accounts Receivable	Deferred Revenue	Due to Grantor	
<b>U.S. Department of Labor</b>															
Passed-through State Department of Education															
Special Revenue Fund															
New Jersey Youth Corps	17.245.50	N/A	262,160	7/1/2009	6/30/2010			\$ 213,499	\$ (259,751)	\$ 8 A		\$ (46,244)			\$ 46,244
New Jersey Youth Corps	17.245.50	N/A	225,124	7/1/2008	6/30/2009	\$ (68,554)	-	68,554	-	-	-	-	-	-	-
Sub-Total U.S. Dept of Labor						(68,554)	-	282,053	(259,751)	8	-	(46,244)	-	-	46,244
Total Special Revenue Fund						(7,044,400)	-	33,322,805	(38,497,021)	497,558	\$ (4,947)	(31,645,547)	\$ 19,913,606	\$ 5,936	11,759,941
Enterprise Fund:															
ARRA Food Service Equipment	10.000	N/A	20,590	7/1/2009	6/30/2010			20,590	(20,590)						
After School Snack Program	10.550	N/A	177,065	7/1/2009	6/30/2010			154,696	(177,065)			(22,369)			22,369
After School Snack Program	10.550	N/A	251,929	7/1/2008	6/30/2009	(30,247)		30,247							
Summer Food Program	10.559	N/A	750,617	7/1/2009	6/30/2010			750,617	(750,617)						
School Breakfast Program	10.553	N/A	1,759,993	7/1/2009	6/30/2010			1,373,984	(1,759,993)			(386,009)			386,009
School Breakfast Program	10.553	N/A	1,762,858	7/1/2008	6/30/2009	(381,234)		381,234							
National School Lunch Program	10.555														
Cash Assistance		N/A	8,258,437	7/1/2009	6/30/2010	-		6,444,317	(8,258,437)			(1,814,120)			1,814,120
Cash Assistance		N/A	8,216,429	7/1/2008	6/30/2009	(1,600,387)		1,600,387							
Non Cash Assistance		N/A	842,292	7/1/2009	6/30/2010			842,292	(838,118)				4,174		
Non Cash Assistance		N/A	635,205	7/1/2008	6/30/2009	3,716		-	(3,716)						
Total Enterprise Fund						(2,008,152)	-	11,598,364	(11,808,536)	-	-	(2,222,498)	4,174	-	2,222,498
Total Federal Financial Awards						\$ (9,131,258)	\$ -	\$104,639,632	\$ (110,124,939)	\$ 497,558	\$ (4,947)	\$ (34,047,670)	\$ 19,917,780	\$ 5,936	\$14,162,063

A Prior year encumbrances and accounts payable cancelled.

**PATERSON PUBLIC SCHOOLS**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2009					Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2010			MEMO		
			From	To	Deferred Revenue (Accs Receivable)	Due to Grantor	Carryover Amount	Cash Received	Budgetary Expenditures		(Accounts Receivable)	Deferred Revenue	Due to Grantor	GAAP Receivable	Cumulative Total Expenditures	
<b>State Department of Education</b>																
<b>General Fund:</b>																
Equalization Aid	10-495-034-5120-078	\$ 266,259,414	7/1/2009	6/30/2010				\$ 234,204,798	\$ (266,259,414)		\$ (32,054,616)				\$ 266,259,414	
Equalization Aid	09-495-034-5120-078	315,955,349	7/1/2008	6/30/2009	\$ (30,857,188)			30,857,188								
Security Aid	10-495-034-5120-084	9,974,760	7/1/2009	6/30/2010				8,773,912	(9,974,760)		(1,200,848)			9,974,760		
Security Aid	09-495-034-5120-084	9,616,794	7/1/2008	6/30/2009	(939,206)			939,206								
Special Education Categorical Aid	09-495-034-5120-089	13,122,932	7/1/2008	6/30/2009	(1,281,626)			1,281,626								
Special Education Aid Categorical Aid	10-495-034-5120-089	13,376,859	7/1/2009	6/30/2010				11,766,437	(13,376,859)		(1,610,422)			13,376,859		
Transportation Aid	09-495-034-5120-014	2,886,325	7/1/2008	6/30/2009	(281,887)			281,887								
Transportation Aid	10-495-034-5120-014	3,740,215	7/1/2009	6/30/2010				3,289,936	(3,740,215)		(450,279)			3,740,215		
Adult & Post Grad Aid	10-495-034-5120-077	350,426	7/1/2009	6/30/2010				308,239	(350,426)		(42,187)			350,426		
Adult & Post Grad Aid	09-495-034-5120-077	1,155,060	7/1/2008	6/30/2009	(112,807)			112,807								
Adjustment Aid	10-495-034-5120-085	25,059,135	7/1/2009	6/30/2010				22,042,299	(25,059,135)		(3,016,836)			25,059,135		
Adjustment Aid	09-495-034-5120-085	43,417,538	7/1/2008	6/30/2009	(1,937,829)			1,937,829								
Demonstrably Effective Program Aid	08-495-034-5061-002	11,616,627	7/1/2007	6/30/2008	21,298						\$ 21,298					
Internal Audit State Aid Reimbursement	09-495-034-5120-028	226,975	7/1/2008	6/30/2009	(46,101)			46,101								
Internal Audit State Aid Reimbursement	10-495-034-5120-028	222,561	7/1/2009	6/30/2010				162,433	(222,561)		(60,127)		\$ 60,127	222,561		
Non Public Transportation Reimb. Aid	N/A	139,609	7/1/2008	6/30/2009	(136,609)			136,609								
Non Public Transportation Reimb. Aid	N/A	75,842	7/1/2009	6/30/2010					(75,842)		(75,842)		75,842	75,842		
Extraordinary Aid	10-100-034-5120-473	1,028,889	7/1/2009	6/30/2010					(3,410,975)		(3,410,975)			3,410,975		
Extraordinary Aid	09-100-034-5120-473	3,880,553	7/1/2008	6/30/2009	(3,880,553)			3,880,553								
On Behalf TPAF Pension Contributions	10-495-034-5095-006	711,137	7/1/2009	6/30/2010				711,137	(711,137)					711,137		
On Behalf TPAF Post Retirement Contributions	10-495-034-5095-001	13,356,158	7/1/2009	6/30/2010				13,356,158	(13,356,158)					13,356,158		
Reimbursed TPAF Social Security Contributions	09-495-034-5095-002	14,749,591	7/1/2008	6/30/2009	(1,465,450)			1,465,450								
Reimbursed TPAF Social Security Contributions	10-495-034-5095-002	15,613,242	7/1/2009	6/30/2010				14,829,480	(15,613,242)		(783,762)		783,762	15,613,242		
<b>Total General Fund</b>					<b>(40,917,958)</b>			<b>350,384,085</b>	<b>(352,150,724)</b>		<b>(42,705,894)</b>	<b>21,298</b>		<b>919,731</b>	<b>352,150,724</b>	
<b>Special Revenue Fund:</b>																
Preschool Education Aid	09-495-034-5120-086	43,587,267	7/1/2008	6/30/2009	1,303,107		\$ (5,661,834)	4,358,727								
Preschool Education Aid	10-495-034-5120-086	46,480,198	7/1/2009	6/30/2010			5,661,834	41,832,178	(43,166,663)	\$ 73	(4,648,020)	8,975,442		43,166,663		
<b>N.J. Nonpublic Aid:</b>																
Textbook Aid	09-100-034-5120-064	100,882	7/1/2008	6/30/2009			\$ 9,180			(9,180)						
Textbook Aid	10-100-034-5120-064	97,456	7/1/2009	6/30/2010				97,456	(97,013)			\$ 443		97,013		
Nursing Services Aid	10-100-034-5120-070	115,568	7/1/2009	6/30/2010				115,568	(115,568)					115,568		
Technology Initiative	09-100-034-5120-373	70,560	7/1/2008	6/30/2009						(7,386)						
<b>Auxiliary Services:</b>																
Compensatory Education	09-100-034-5120-067	1,386,495	7/1/2008	6/30/2009		576,459				(576,459)						
Compensatory Education	10-100-034-5120-067	1,120,926	7/1/2009	6/30/2010				1,120,926	(683,651)			437,275		683,651		
English as a Second Language	09-100-034-5120-067	232,435	7/1/2008	6/30/2009		51,887				(51,887)						
English as a Second Language	10-100-034-5120-067	193,775	7/1/2009	6/30/2010				193,775	(129,737)			64,038		129,737		
Transportation	10-100-034-5120-068	344,321	7/1/2009	6/30/2010				344,321	(344,321)					344,321		
Home Instruction	09-100-034-5120-067	10,710	7/1/2008	6/30/2009	(10,710)			10,710								
Home Instruction	10-100-034-5120-067	9,960	7/1/2009	6/30/2010					(9,960)		(9,960)		9,960	9,960		
<b>Handicapped Services:</b>																
Examination and Classification	09-100-034-5120-066	144,474	7/1/2008	6/30/2009			30,324			(30,324)						
Examination and Classification	10-100-034-5120-066	148,424	7/1/2009	6/30/2010				148,424	(106,938)			41,486		106,938		
Corrective Speech	09-100-034-5120-066	58,590	7/1/2008	6/30/2009			11,532			(11,532)						
Corrective Speech	10-100-034-5120-066	62,770	7/1/2009	6/30/2010				62,770	(51,919)			10,851		51,919		
Supplemental Instruction	09-100-034-5120-066	142,072	7/1/2008	6/30/2009			38,657			(38,657)						
Supplemental Instruction	10-100-034-5120-066	129,022	7/1/2009	6/30/2010				129,022	(87,524)			41,498		87,524		
<b>NJ Dept. of Labor</b>																
Family Outreach Project	FW09012	815,486	7/1/2008	6/30/2009	(28,069)			28,069								
Family Outreach Project	FW10012	814,443	7/1/2009	6/30/2010				811,877	(809,154)			2,723		809,154		
MATH-IN-CTE		6,000	7/1/2008	6/30/2009	(584) #			584								
Character Education	06-495-034-5120-053	70,803	7/1/2008	6/30/2009	2,881						2,881					
Supplemental Workforce Fund		148,200	7/1/2008	6/30/2009	(39,733)			39,733								
Workforce Learning Link		55,000	7/1/2008	6/30/2009	(19,267)			19,267								
Workforce Learning Link		55,000	7/1/2009	6/30/2010				51,256	(54,519)		(3,263)		3,263	54,519		
NJ Youth Corps	09-100-034-5062-027	483,671	7/1/2008	6/30/2009	(68,211)			68,211								
NJ Youth Corps	10-100-034-5062-027	453,671	7/1/2009	6/30/2010				417,762	(453,357)	3,913	(31,682)		31,682	453,357		
NJ Youth Corps	SMRY9N	92,371	7/1/2008	6/30/2009	494			89,042	(89,534)	135		137		89,534		
GED Testing Center (WIB)	09-999-999-9999-928	31,350	7/1/2008	6/30/2009	(23,826)			16,080			(7,746)		7,746			
GED Testing Center (WIB)	10-999-999-9999-928	61,168	7/1/2009	6/30/2010				28,367	(53,901)		(25,534)		25,534	53,901		
High Schools That Work-Eastside High	7-100-034-5062-032-H2	35,000	7/1/2008	6/30/2009	8,631						(8,631)					
High Schools That Work-John F. Kennedy	7-100-034-5062-032-H2	35,000	7/1/2008	6/30/2009	8,786						(8,786)					
<b>Total Special Revenue Fund</b>					<b>1,133,499</b>	<b>725,625</b>		<b>49,984,125</b>	<b>(46,253,759)</b>	<b>(738,921)</b>	<b>(4,726,205)</b>	<b>8,981,046</b>	<b>595,728</b>	<b>78,185</b>	<b>46,253,759</b>	
<b>Debt Service Fund:</b>																
Debt Service Aid Type II	10-495-034-5120-017	943,238	7/1/2009	6/30/2010				943,238	(943,238)					943,238		

292

PATERSON PUBLIC SCHOOLS  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2009					Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2010			MEMO		
			From	To	Deferred Revenue (Accts Receivable)	Due to Grantor	Carryover Amount	Cash Received	Budgetary Expenditures		(Accounts Receivable)	Deferred Revenue	Due to Grantor	GAAP Receivable	Cumulative Total Expenditures	
<b>NJ School Development Authority</b>																
Capital Projects Fund																
School Construction Grants (On-Behalf)	4010-XXX-XX-XXXX	16,170,411	N/A						\$ 16,170,411	\$ (16,170,411)					\$ 16,170,411	
School Construction Grants (Direct)																
Dale Ave Intercom System	4010-015-08-OHAB	22,325	N/A		\$ 15,000				4,465	(20,295)		\$ (2,860)	\$ 2,030	\$ 2,860	20,295	
JFK Water Infiltration	4010-030-08-OHAD	15,000	N/A		15,000								15,000			
School #19 Retaining Walls	4010-230-08-OHAG	15,000	N/A		15,000					(13,950)			1,050		13,950	
School #21 Courtyard Stormdrain	4010-250-08-OHAE	15,000	N/A		15,000					(10,080)			4,920		10,080	
School #27 PA System	4010-300-08-OHAF	37,638	N/A		15,000				7,528	(34,216)		(15,110)	3,422	15,110	34,216	
MLK Exterior Doors	4010-312-08-OHAK	120,530	N/A		15,000				30,132	(117,062)		(75,398)	3,468	75,398	117,062	
School #9 Roofing	4010-130-08-OHAN	15,000	N/A		15,000					(14,890)			110		14,890	
EHS Water Infiltration	4010-04-09-OJAB	15,000	N/A		15,000								15,000			
New Roberto Clemente - Control System	4010-N02-08-OHAO	15,000	N/A						15,000				15,000			
School #5 Building Envelope	4010-090-08-OHAL	15,000	N/A						15,000	(15,000)					15,000	
JFK Elevator Replacement	4010-030-09-OYAW	122,577	N/A						45,644	(116,740)		(76,933)	5,837	76,933	116,740	
Total Capital Projects Fund					120,000				16,288,180	(16,512,644)		(170,301)	65,837	170,301	16,512,644	
<b>State Department of Agriculture</b>																
Enterprise Fund:																
School Breakfast Program	10-100-010-3350-021	105,285	7/1/2009	6/30/2010					82,443	(105,285)		(22,842)			105,285	
School Breakfast Program	09-100-010-3350-021	110,329	7/1/2008	6/30/2009	(23,460)				23,460							
School Lunch Program	10-100-010-3360-067	312,824	7/1/2009	6/30/2010					244,396	(312,824)		(68,428)			312,824	
School Lunch Program	09-100-010-3360-067	300,644	7/1/2008	6/30/2009	(63,032)				63,032							
Total Enterprise Fund					(86,492)				413,331	(418,109)		(91,270)			418,109	
Total State Financial Assistance					(39,750,951)	\$ 725,625			418,012,959	(416,278,474)	\$ (738,921)	(47,693,670)	9,068,181	\$ 595,728	1,168,217	416,278,474
Less:																
On-Behalf Assistance Not Included in Single Audit and Major Program Determination																
TPAF Pension Contributions									(711,137)	711,137					(711,137)	
TPAF Post-Retirement Contributions									(13,356,158)	13,356,158					(13,356,158)	
SDA School Construction Grants									(16,170,411)	16,170,411					(16,170,411)	
Total State Financial Assistance Subject to Single Audit and Major Program Determination Calculation					\$ (39,750,951)	\$ 725,625	\$ -		\$ 387,775,253	\$ (386,040,768)	\$ (738,921)	\$ (47,693,670)	\$ 9,068,181	\$ 595,728	\$ 1,168,217	\$ 386,040,768

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**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 Board'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 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.

**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 reduction of \$2,495,067 for the general fund and a reduction of \$322,974 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	\$ 59,819,382	\$ 349,655,657	\$ 409,475,039
Special Revenue Fund	37,744,788	46,683,452	84,428,240
Capital Projects Fund		16,512,644	16,512,644
Debt Service Fund		943,238	943,238
Food Service Fund	11,808,536	418,109	12,226,645
	<u>11,808,536</u>	<u>418,109</u>	<u>12,226,645</u>
Total Financial Assistance	<u>\$ 109,372,706</u>	<u>\$ 414,213,100</u>	<u>\$ 523,585,806</u>

**PATERSON PUBLIC SCHOOLS  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**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 \$15,613,242 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the year ended June 30, 2010. The amount reported as TPAF Pension System Contributions (NCGI Premium) in the amount of \$711,137 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$13,356,158 represents the amount paid by the State on behalf of the District for the year ended June 30, 2010. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$16,170,411 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, 2010.

**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.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

*Part I – Summary of Auditor's Results*

**Financial Statement Section**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

1) Material weakness(es) identified?                      yes       X       no

2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?       X       yes                      none reported

Noncompliance material to the basic financial statements noted?                      yes       X       no

**Federal Awards Section**

Internal Control over compliance:

1) Material weakness(es) identified?                      yes       X       no

2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?                      yes       X       none reported

Type of auditor's report on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section.510(a))?       X       yes                      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>84.391</u>	<u>ARRA - IDEA Part B Basic</u>
<u>84.392</u>	<u>ARRA - IDEA Part B Preschool</u>
<u>84.010</u>	<u>Title I</u>
<u>84.389</u>	<u>ARRA - Title I</u>
<u>84.394</u>	<u>ARRA - ESF</u>
<u>84.397</u>	<u>ARRA - GSF</u>
<u>10.550</u>	<u>After School Snack</u>
<u>10.553</u>	<u>School Breakfast</u>
<u>10.555</u>	<u>National School Lunch Program</u>
<u>10.559</u>	<u>Summer Food Program</u>

Dollar threshold used to determine Type A Programs \$ 3,000,000

Auditee qualified as low-risk auditee?                      yes       X       no





**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

*Part 2 – Schedule of Financial Statement Findings*

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

**Finding 2010-1:**

Our audit of outstanding year end purchase orders revealed the following:

- Prior year accounts payable in excess of \$1.9 million were cancelled during the current year.
- Certain purchase orders were misclassified as reserved for encumbrances or accounts payable at year end.
- Certain purchase orders classified as accounts payable were overstated at year end.

**Criteria or specific requirement:**

GAAP Technical Systems Manual.

**Condition:**

See Finding.

**Questioned Costs:**

None.

**Context:**

Prior year accounts payable were cancelled as miscellaneous General Fund revenue during 2009-10 in an amount exceeding \$1.9 million. Certain purchase order balances recorded as accounts payable in the General Fund were overstated at year end. Certain purchase order balances reported as accounts payable and reserved for encumbrances were found to be misclassified in the General and Special Revenue Funds.

**Effect:**

Accounts Payable and Reserved for Encumbrances were not accurately reported in the District's year end financial records. The net effect in each fund was below the tolerable misstatement of the respective fund, therefore, audit adjustments were passed.

**Cause:**

Outstanding purchase orders at year end are not properly reviewed to determine their accuracy, validity, and classification.

**Recommendation:**

Outstanding purchase orders be reviewed at year end to determine their accuracy, validity, and classification.

**Management's Response:**

Management has reviewed this finding and has indicated it will review its procedures and systems and make appropriate revisions to ensure corrective action be taken.

PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

*Part 2 – Schedule of Financial Statement Findings*

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

**Finding 2010-2:**

Our audit indicated that the District did not provide notification to the Office of the State Comptroller of contracts awarded for amounts exceeding \$2 million in accordance with NJSA 52:15C-10.

**Criteria or specific requirement:**

NJSA 52:15C-10.

**Condition:**

Five (5) contracts were noted in which the award amount exceeded \$2 million for which notification to the Office of the State Comptroller was not made.

**Questioned Costs:**

None.

**Context:**

Notification was not made to the Office of State Comptroller as required for contracts awarded to Control Security, ABM Janitorial, Sodexo, Scholastic Bus and Pitsco/Synergistics.

**Effect:**

The District was not in compliance with state statutes regarding the Office of the State Comptroller.

**Cause:**

Procedures were not in place to notify the Office of State Comptroller of contracts awarded for amounts in excess of \$2 million.

**Recommendation:**

Notification be provided to the Office of the State Comptroller of contracts awarded by the District with exceed \$2 million in accordance with NJSA 52:15C-10.

**Management's Response:**

Management has reviewed this finding and has indicated procedures have been developed and will be implemented to ensure timely notification is made for required contract awards.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

*Part 2 – Schedule of Financial Statement Findings*

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

**Finding 2010-3:**

Our audit of contracts revealed the following:

- A contract was awarded by the District in a previous year for a project which the District chose to abandon. However, this contract was not rescinded by formal action and made part of the District minutes.
- A contract awarded by public advertisement for bids during 2009-10 was amended to reduce the original contract award amount without formal action taken by the District.

**Criteria or specific requirement:**

Public School Contracts Law

**Condition:**

A contract previously awarded by resolution was abandoned but was not formally rescinded. A contract was reduced but was not amended by formal action.

**Questioned Costs:**

None.

**Context:**

A contract for interactive mathematics and science thematic units was awarded by the District but the project was not undertaken. The contract was not formally rescinded by District action. A contract was awarded for educational modular labs at JFK and Eastside High Schools. A contract amendment was completed which reduced the amount of the original contract. This change order was not approved by formal action of the District.

**Effect:**

Contracts were amended without formal action being taken by the District and made part of the official minutes.

**Cause:**

Unknown.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

*Part 2 – Schedule of Financial Statement Findings*

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

**Finding 2010-3: (Continued)**

**Recommendation:**

All contracts rescinded and amended be approved by formal action and be made part of the District minutes in accordance with Public School Contracts Law.

**Management's Response:**

Management has reviewed this finding and has indicated it will review and revise its procedures to ensure corrective action is taken.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

*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**

**Finding 2010-4:**

Our audit revealed a certain contract was awarded as a professional services contract award without public advertising for bids for certain services included in the contract that may not have been exempt as defined in the Public School Contracts Law.

**Federal Program Information:**

Title I	84.010
Title I – ARRA	84.389

**Criteria or Specific Requirement:**

Federal Grant Compliance Supplement – Cross-Cutting – Allowable Costs/Cost Principles

**Condition:**

Certain services included as part of a contract awarded without public advertising for bids do not appear to be services exempt from the public bidding process.

**Questioned Costs:**

Unknown.

**Context:**

A consulting contract was issued as a professional services contract to provide a van and "Parent Coordinator" for a mobile parent outreach center. The contract, executed on August 12, 2009, was for a total of \$41,461, above the bid threshold of \$29,000.

**Effect:**

The District is not in compliance with the Federal procurement guidelines which requires purchases be bid in accordance with State's Public School Contracts Law.

**Recommendation:**

Greater care be exercised when awarding contracts exempt from public advertising for bids to ensure compliance with the Public School Contracts Law.

**Management's Response:**

Management has reviewed this finding and has indicated it will revise its purchasing standard operating procedures to ensure compliance with bidding requirements of the Public School Contracts Law.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

*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 2010-5**

The monthly transfer worksheet did not properly calculate the maximum transfer amount. Furthermore, the transfer report does not agree with the transfer amounts reflected on the District's budget report. We noted transfers in excess of ten percent (10%) that were not reported on the June 2010 transfer worksheet.

**State program information:**

Special Education Aid	10-495-034-5120-089
Equalization Aid	10-495-034-5120-078
Security Aid	10-495-034-5120-084
Adult and Post Graduate Ed. Aid	10-495-034-5120-039
Adjustment Aid	10-495-034-5120-085

**Criteria or specific requirement:**

NJ Department of Education – Grant Compliance Supplement

**Condition:**

Maximum transfer amounts were not calculated properly on the monthly transfer worksheet. Actual transfer amounts reported were not in agreement with amounts reflected in the District's budget report.

**Questioned Costs:**

None.

**Context:**

Original budget amounts, when added to prior year encumbrances and current year revenues added, did not agree to amounts utilized for 10% maximum transfer amount reported on the monthly transfer worksheets. Line item transfers reported on the monthly transfer worksheet were not in agreement with transfers reported on the budget report. Transfers in excess of 10% were made from the line item "Transfers to School Based Budgets". However, this transfer was not approved by the County Superintendent.

**Effect:**

The District is not in compliance with State Aid grant requirements.

**Recommendation:**

Amounts reported on the monthly transfer worksheets be calculated properly and transfers reported be in agreement with the District's budget report.

**Management's Response:**

Management has reviewed this finding and has indicated it will revise the transfer worksheet to ensure amounts reported agree with the District's budget report.

**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

*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 (Continued)**

**Finding 2010-6:**

Our audit of contract revealed the following:

- A contract was awarded by the District in a previous year for a project which the District chose to abandon. However, this contract was not rescinded by formal action and made part of the District minutes.
- A contract awarded by public advertisement for bids during 2009-10 was amended to reduce the original contract award amount without formal action taken by the District.

**Information on the state program**

Special Education Aid	10-495-034-5120-089
Equalization Aid	10-495-034-5120-078
Security Aid	10-495-034-5120-084
Adult and Post Graduate Ed. Aid	10-495-034-5120-039
Adjustment Aid	10-495-034-5120-085

**Criteria or specific requirement:**

NJ Department of Education – Grant Compliance Supplement

**Condition:**

A contract previously awarded by resolution was abandoned but was not formally rescinded. A contract was reduced but was not amended by formal action.

**Questioned Costs:**

None.

**Context:**

A contract for interactive mathematics and science thematic units was awarded by the District but the project was not undertaken. The contract was not formally rescinded by District action. A contract was awarded for educational modular labs at JFK and Eastside High Schools. A contract amendment was completed which reduced the amount of the original contract. This change order was not approved by formal action of the District.

**Effect:**

The District is not in compliance with the Public School Contracts Law or requirements for State Aid grant compliance.



**PATERSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

*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 (Continued)**

**Finding 2010-6: (Continued)**

**Recommendation:**

All contracts rescinded and amended be approved by formal action and be made part of the District minutes in accordance with Public School Contracts Law.

**Management's Response:**

Management has reviewed this finding and has indicated it will revise its purchasing standard operating procedures to ensure compliance with the Public School Contracts Law.

**PATERSON PUBLIC SCHOOLS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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 2009-1:**

Our audit of outstanding year end purchase orders revealed the following:

- Prior year open orders in excess of \$1 million were cancelled during the current year.
- Certain purchase orders classified as reserved for encumbrances were deemed invalid.
- Certain purchase orders classified as accounts payable were overstated at year end.

**Current Status**

See Finding 2010-1.

**Finding 2009-2:**

Our audit revealed that certain vendors were paid in excess of the contract award amount without proper change order approval in accordance with the Public School Contracts Law.

**Current Status**

Corrective action appears to have been taken.

**Finding 2009-3:**

Our audit of the District's contract payments revealed the following:

- With respect to the District's contract for security services, a certain rate was charged on vendor invoices for additional services which was not included in the terms of the contract.
- With respect to the District's contract for food purchases, certain per unit item amounts charged on vendor invoices were not in agreement with amounts stated in the contract bid award for the same item.

**Current Status**

Corrective action appears to have been taken.

**PATERSON PUBLIC SCHOOLS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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 (Continued)**

**Finding 2009-4:**

Our audit revealed that capital asset additions were not reconciled with expenditures reported in the District's budgetary reporting system. Furthermore, the increase in capital assets from the previous year could not be supported by the capital asset accounting and reporting system. In addition, we noted in excess of \$92 million in construction in progress at year end.

**Current Status**

Corrective action appears to have been taken.

**Finding 2009-5**

Budget appropriation transfers were made to the School Administration advertised budget line item which exceeded the statutory maximum (10%). Executive County Superintendent approval was not sought and obtained for such transfers.

**Current Status**

See Finding 2010-5.

**Finding 2009-6:**

Our audit revealed that certain vendors were paid in excess of the contract award amount without proper change order approval in accordance with the Public School Contracts Law.

**Current Status**

Corrective action appears to have been taken.

**PATERSON PUBLIC SCHOOLS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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 (Continued)**

**Finding 2009-7**

Our audit of the District's contract payments revealed the following:

- With respect to the District's contract for security services, a certain rate was charged on vendor invoices for additional services which was not included in the terms of the contract.
- With respect to the District's contract for food purchases, certain per unit item amounts charged on vendor invoices were not in agreement with amounts stated in the contract bid award for the same item.

**Current Status**

Corrective action appears to have been taken.