
PATERSON PUBLIC SCHOOLS



Preparing All Children for College and Career

Comprehensive Annual Financial Report

For the Fiscal Year Ending June 30, 2017

**Paterson Public Schools
90 Delaware Avenue
Paterson, NJ 07503**

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

of the

Paterson Public Schools

Paterson, New Jersey

For The Fiscal Year Ended June 30, 2017

Prepared by

**Paterson Public Schools
Business Office**

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INTRODUCTORY SECTION



Richard Leon Matthews
School Business Administrator
Email: rlmattews@paterson.k12.nj.us

Eileen F. Shafer, M.Ed.
Acting State District Superintendent

November 27, 2017

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

Dear Commissioner Irving and Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the Paterson Public School District (the "District") for the fiscal year ended June 30, 2017, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position 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 are included.

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

SECTION 1 – REPORT FORMAT

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

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

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

- **Single Audit Section**—The District is required to undergo an annual single audit in conformity with the provisions of the Federal Single Audit Act and applicable US Office of Management and Budget Circulars; and the applicable State of New Jersey OMB Circulars.

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

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

SECTION 2 - PROFILE OF THE GOVERNMENT

Paterson Public School District

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

The Paterson Public School District is also one of 31 statewide districts that are now referred to as "SDA Districts" based on the requirement for the state to cover all costs for school building and renovation projects under the supervision of the New Jersey Schools Development Authority. The school system has nearly 30,000 students who speak 25 different languages. The school system currently has 54 schools with almost 5,000 full and part-time employees and a 2016-17 budgeted per pupil expenditure of \$15,219.

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 education programs including an approved adult high school, various programs of evening adult courses, supplemental educational services under the auspices of No Child Left Behind and several summer school offerings.

On August 7, 1991 the Paterson Public Schools became a State Operated School District in accordance with NJSA 18A:7A-34, with full State intervention. The Paterson Public Schools was the second New Jersey school district to be removed from local autonomy. The District remained under state operation during the 2016-17 school year, its twenty six (26th) year of state control.

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

Resident Enrollment

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

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

The Paterson Public School District sends students to state approved charter schools, the Passaic County Technical Institute and special education, public & private placements. Sending students represents a cost item in the annual budget but is reflective of the lack of capacity to house these students in the school buildings owned and/or operated by the Paterson Public Schools. Charter School appropriations for 2016-17 are \$34,021,842 for 2,679 pupils enrolled.

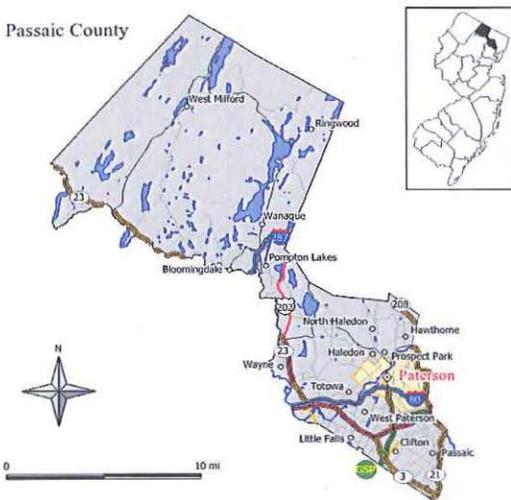
School Year	Charter School Pupils Enrolled
2007-08	451
2008-09	458
2009-10	988
2010-11	1,012
2011-12	1,166
2012-13	1,809
2013-14	2,270
2014-15	2,369
2015-16	2,375
2016-17	2679

The District has appropriated \$19,329,228 in its 2016-17 budget to educate 1,580 students at the Passaic County Technical Institute (PCTI). The appropriations for PCTI tuition has decreased since the 2009-10 school year.

School Year	Regular Students	SPED Students	Total Students Enrolled
2005-06	1,673	75	1,748
2006-07	1,717	75	1,792
2007-08	1,880	76	1,956
2008-09	2,151	81	2,232
2009-10	2,090	99	2,189
2010-11	2,083	81	2,164
2011-12	2,083	75	2,158
2012-13	2,003	61	2,064
2013-14	1,850	65	1,915
2014-15	1,704	62	1,766
2015-16	1,622	47	1,669
2016-17	1,580	52	1,632

City of Paterson

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



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

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

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

The City of Paterson has managed to make use of its former industrial buildings, which are enjoying new life as historical sites. This includes the district's own Hinchliffe Stadium, home to "Negro League Baseball Teams in the 20th Century", that was designated as a national historic landmark on March 11, 2013 and celebrated with the unveiling of a plaque marking the national historic landmark designation on April 16, 2014.

The S.U.M. historic district has become a national historic landmark, with many of the buildings converted to a variety of other uses; the Rogers Locomotive Erecting Shop has become the Paterson Museum, which highlights the city's industrial history and is known for its Native

American relics and collection of New Jersey minerals. The City of Paterson's 2010-2014 Consolidated Plan states: "while appreciating its past, Paterson is in the process of transitioning to being a service provider to the East Coast municipalities within its reach; finance, sales, and healthcare are all areas of new economic growth for the former textile powerhouse."

One of the elements of the School Funding Reform Act formula is the amount of taxes a municipality contributes toward funding its public school system. The City of Paterson's fair share of school taxes has been identified as \$83.6 million; however, due to the City's ongoing economic distress, its actual local levy contribution in 2016-17 to the school district was \$41,455,956.

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

District Factor Groupings (DFGs)

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

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

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

MAJOR INITIATIVES

Brighter Futures: The Strategic Plan for Paterson Public Schools 2014-2019

During the summer and fall of 2014 State District Superintendent, Dr. Donnie W. Evans, engaged his staff and the broader Paterson community in a process that led to the development of the District's strategic plan – Brighter Futures. This process sought to ensure that all internal and external stakeholders had an opportunity to provide significant input and feedback. The steps taken in this process were:

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

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

Vision Statement: To be the leader in educating New Jersey's urban youth.

Mission Statement: To prepare each student to be successful in the college/university of their chosen career.

Strategic Plan—District Priorities:

Priority I: Effective Academic Programs

Priority II: Creating and Maintaining Healthy School Cultures

Priority III: Family and Community Engagement

Priority IV: Efficient and Responsive Operations

District Initiatives and Transformation Strategies for 2016-17

In the 2016-17 school year, the Paterson Public School District continued to make progress in its implementation of school improvement initiatives designed to transform the Paterson Public School System from a lower performing District to one that is a “leader in educating New Jersey’s urban youth.”

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

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

INTERNAL ACCOUNTING CONTROLS

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

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

As part of the District’s single audit described earlier, tests are made to determine the adequacy of the system of internal control, including that portion related to federal awards and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

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

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

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

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

BUDGETARY CONTROLS

Paterson Public Schools' 2016-17 budget was prepared consistent with District Fiscal Policy # 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the District's *Brighter Futures: The Strategic Plan for Paterson Public Schools 2014-19*. The budget development was also consistent with the New Jersey Department of Education *Budget Guidelines 2016-17 Budget Statement*.

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

District also maintains a Position Control Roster System, which provides budgetary control on all contractual personnel positions within the District.

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 re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reserved fund balance at June 30, 2017.

During the 2016-17 fiscal year, Paterson continued its efforts to improve its audit status and operational processes and procedures, correcting deficiencies identified in previous audits and reviews. The independent auditors, the public accounting firm of Lerch, Vinci & Higgins, has been engaged as the district's Auditor of Record. Throughout 2016-17 the District has been working diligently to continue the audit progress, concentrating specifically on reducing and eliminating the occurrence of repeat audit findings and on maintaining general compliance with sound fiscal practices.

ACCOUNTING SYSTEM AND REPORTS

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

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

DEBT ADMINISTRATION

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

CASH MANAGEMENT

The investment policy of the District is guided in large part by State Statute as detailed in the notes to the financial statements. The District has adopted a cash management plan, which requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from a loss of funds, which are secured in accordance with the Act. The District participates in the New Jersey Cash Management Fund.

RISK MANAGEMENT

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

INDEPENDENT AUDIT

State Statutes require an annual audit by Independent Certified Public Accountants or Registered Municipal Accountants. The accounting firm of Lerch Vinci & Higgins, LLP, was reappointed by the State District Superintendent to complete the 2016-17 fiscal audit. In addition to meeting the requirements set forth in State Statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and the U.S. Uniform Guidance and New Jersey OMB Circular 15-08 "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.

SECTION 4: ACKNOWLEDGEMENTS

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

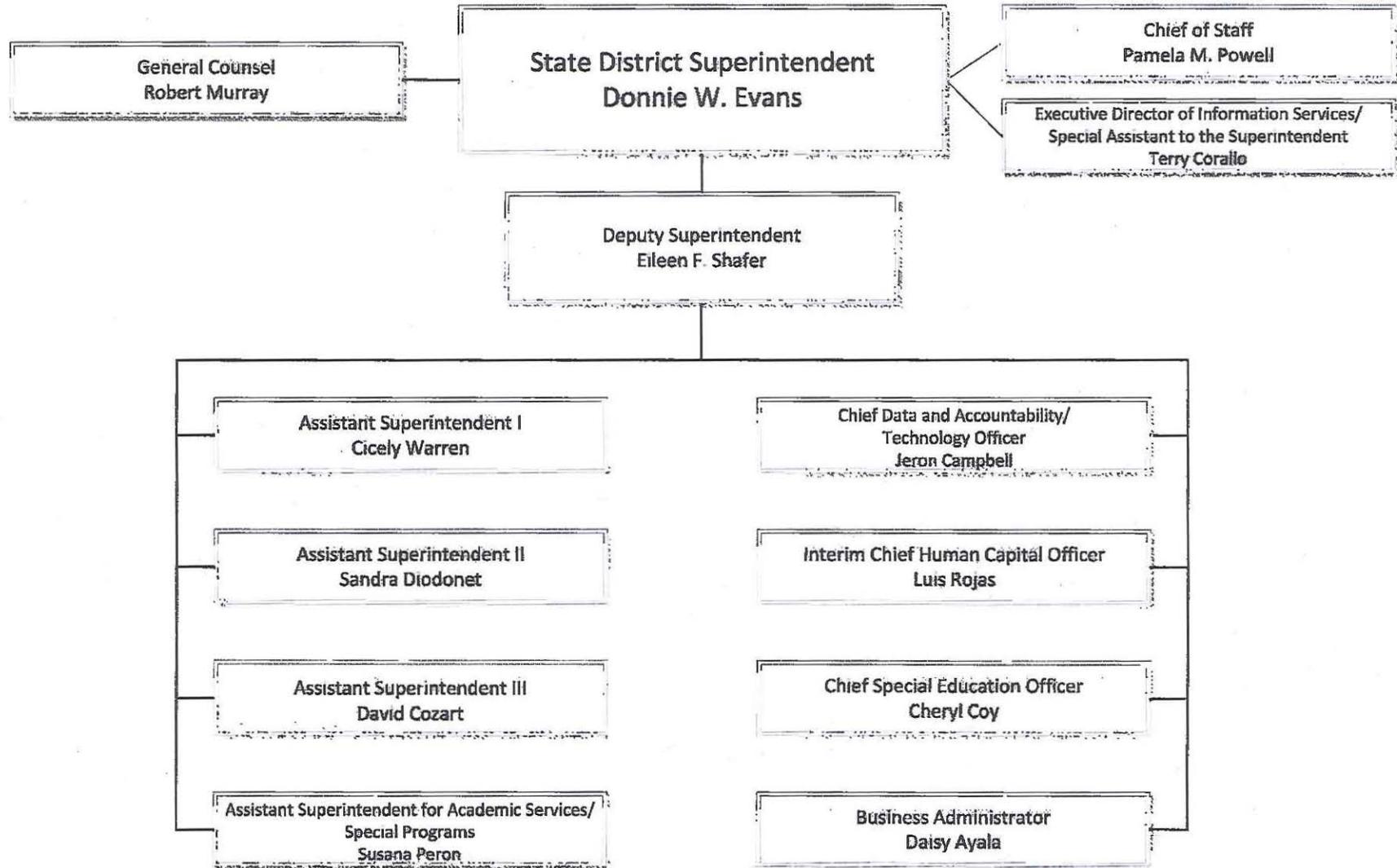
A special note of appreciation is extended to the Office of Business Services and to all of the business operations staff members for their untiring efforts to improve processes, procedures and audit outcomes. Their contributions in support of the students and staff of the Paterson School District are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

Respectfully submitted,

A handwritten signature in cursive script that reads "Richard L. Matthews". The signature is written in dark ink and is positioned above the typed name.

Mr. Richard L. Matthews
School Business Administrator

ORGANIZATION CHART (2016-2017)



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PATERSON PUBLIC SCHOOLS

JUNE 30, 2017

BOARD MEMBERS

TERM EXPIRES

Mr. Christopher Irving, President	January 2020
Ms. Chrystal Cleaves, Vice President	January 2018
Mr. Emanuel Capers	January 2020
Ms. Oshin Castillo	January 2019
Dr. Jonathan Hodges	January 2018
Mr. Manuel Martinez, Jr.	January 2020
Dr. Lilisa Mimms	January 2018
Ms. Nakima Redmon	January 2019
Mr. Flavio Rivera	January 2020

PATERSON PUBLIC SCHOOLS

DISTRICT OFFICIALS

JUNE 30, 2017

Dr. Donnie W. Evans

State District Superintendent

Superintendent's Cabinet

Ms. Daisy Ayala

School Business Administrator

Mr. Jeron Campbell

Chief Data and Accountability Officer

Ms. Terry Corallo

Executive Director of Information Services

Ms. Cheryl Coy

Acting Chief Special Education Officer

Mr. David Cozart

Assistant Superintendent (Unit III)

Ms. Sandra Diodonet

Assistant Superintendent (Unit II)

Ms. Susana Peron

Assistant Superintendent for Academic Services and
Special Programs

Ms. Pamela Powell

Chief of Staff

Mr. Luis Rojas

Interim Chief Human Resource Officer

Ms. Eileen Shafer

Deputy Superintendent

Ms. Cicely Warren

Assistant Superintendent (Unit I)

PATERSON PUBLIC SCHOOLS

Consultants and Advisors

JUNE 30, 2017

Architects of Record

LAN Associates
445 Goodwin Avenue
Midland Park, NJ 07432

EI Associates

8 Ridgedale Avenue
Cedar Knoll, NJ 07927

Fletcher Thompson Architect Eng.

27 School house Road
Somerset, NJ 08873

Auditor of Record

Lerch, Vinci & Higgins, LLP
17-17 Route 208
Fair Lawn, NJ 07410

Legal Counsel

Robert Murray, Esq.
621 Shrewsbury Avenue
Shrewsbury, NJ 07702

Official Depository

TD Bank
100 Hamilton Plaza
Paterson, NJ 07505

FINANCIAL SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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

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MARK SACO, CPA
SHERYL M. NICOLosi, CPA, PSA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2017 and the related notes to the financial statements, which collectively comprise the Paterson Public Schools' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to 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, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Paterson Public Schools' basic financial statements. The introductory section, combining fund financial statements, financial schedules, statistical section, schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Paterson Public Schools.

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

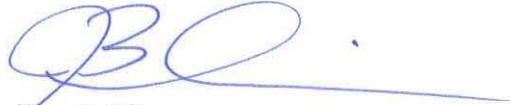
The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 27, 2017 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 effectiveness of the Paterson Public Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Paterson Public Schools' internal control over financial reporting and compliance.

Lerch, Vinci & Higgins, LLP

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



Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
November 27, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

PATERSON PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED JUNE 30, 2017

This section of Paterson Public Schools ("School District or "District") comprehensive annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2017. We encourage readers to consider the information presented here in conjunction with the transmittal letter at the front of this report and the District's financial statements and notes to the financial statements, which immediately follows this section.

Financial Highlights

Key financial highlights for the 2016-2017 fiscal year are as follows:

- The assets and deferred outflows of resources of the Paterson Public Schools exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$180,935,110 (net position).
- Net position decreased \$18,179,223, or 9% from 2016.
- Overall general revenues of \$425,746,495 accounted for 60 percent of all revenues and overall program revenues of \$282,746,121 accounted for 40 percent of total revenues of \$708,492,616.
- The School District had \$726,671,839 in overall expenses of which \$282,746,121 were offset by program specific charges for services, grants or contributions. General revenues of \$425,746,495 helped offset these expenses.
- The School District had \$707,050,081 in expenses for governmental activities; only \$263,478,407 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted state aid and property taxes) of \$425,746,495 were adequate to provide for these programs.
- At June 30, 2017, the District's governmental funds reported a combined fund deficit of \$8,550,634, a decrease in the deficit of \$1,781,660 when compared to the previous year ending fund deficit of \$10,332,294 at June 30, 2016.
- The General Fund unassigned fund deficit at June 30, 2017 was \$33,014,513, a decrease in the deficit of \$1,109,195 when compared with the ending fund deficit of \$34,123,708 at June 30, 2016.
- The General Fund unassigned budgetary fund balance at June 30, 2017 was \$10,511,839, which represents an increase of \$2,311,095 when compared to the ending unassigned budgetary fund balance of \$8,200,744 at June 30, 2016.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

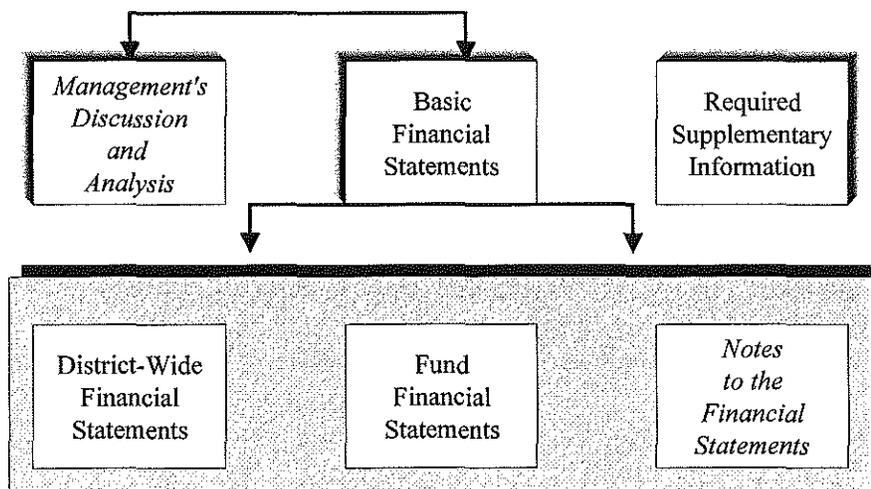
FISCAL YEAR ENDED JUNE 30, 2017

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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2017

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 payroll agency and student activity funds.
Required financial statements	Statement of Net Position Statement of Activities	Balance Sheet, Statement of Revenues Expenditures and Changes in Fund Balances	Statement of Net Position, Statement of Revenue, Expenses and Changes in Fund Net Position Statement of Cash Flows	Statements of Fiduciary Net Position, Statement of Changes in Fiduciary Net Position
Accounting Basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset, liability and deferred inflow/outflow information	All asset, liabilities and deferred outflows/inflows of resources both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets, liabilities and deferred outflows/inflows of resources, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/out flow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions and dedications during the year, regardless of when cash is received or paid.

District-Wide Statements

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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2017

District-Wide Statements (Continued)

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

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

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

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

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

Fund Financial Statements

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

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

The District has three kinds of funds:

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

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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2017

Notes to the financial statements

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

Other Information

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

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

FINANCIAL ANALYSIS OF THE DISTRICT

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

Net position. The District's combined net position for governmental activities and business-type activities were \$180,935,110 on June 30, 2017 and \$199,114,333 on June 30, 2016.

Net Position
as of June 30, 2017 and 2016

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Assets						
Current and Other Assets	\$ 24,746,305	\$ 31,123,213	\$ 3,517,485	\$ 4,251,295	\$ 28,263,790	\$ 35,374,508
Capital Assets	351,650,020	354,533,835	548,072	427,366	352,198,092	354,961,201
Total Assets	<u>376,396,325</u>	<u>385,657,048</u>	<u>4,065,557</u>	<u>4,678,661</u>	<u>380,461,882</u>	<u>390,335,709</u>
Deferred Outflows of Resources	<u>70,822,046</u>	<u>26,638,920</u>	-	-	<u>70,822,046</u>	<u>26,638,920</u>
Total Assets and Deferred Outflows of Resources	<u>447,218,371</u>	<u>412,295,968</u>	<u>4,065,557</u>	<u>4,678,661</u>	<u>451,283,928</u>	<u>416,974,629</u>
Liabilities						
Long-Term Liabilities	236,136,333	172,630,311			236,136,333	172,630,311
Other Liabilities	33,321,539	41,487,674	863,567	1,147,734	34,185,106	42,635,408
Total Liabilities	<u>269,457,872</u>	<u>214,117,985</u>	<u>863,567</u>	<u>1,147,734</u>	<u>270,321,439</u>	<u>215,265,719</u>
Deferred Inflows of Resources	<u>-</u>	<u>2,592,305</u>	<u>27,379</u>	<u>2,272</u>	<u>27,379</u>	<u>2,594,577</u>
Total Liabilities and Deferred Inflows of Resources	<u>269,457,872</u>	<u>216,710,290</u>	<u>890,946</u>	<u>1,150,006</u>	<u>270,348,818</u>	<u>217,860,296</u>
Net Position						
Net Investment in Capital Assets	348,068,245	349,862,450	548,072	427,366	348,616,317	350,289,816
Restricted	4,079,263	5,997,356			4,079,263	5,997,356
Unrestricted	(174,387,009)	(160,274,128)	2,626,539	3,101,289	(171,760,470)	(157,172,839)
Total Net Position	<u>\$ 177,760,499</u>	<u>\$ 195,585,678</u>	<u>\$ 3,174,611</u>	<u>\$ 3,528,655</u>	<u>\$ 180,935,110</u>	<u>\$ 199,114,333</u>

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2017

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

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

The following table presents the changes in net position for the fiscal years ended June 30, 2017 and 2016, a decrease of \$18,179,223 and an increase of \$5,497,880, respectively.

**Change in Net Position
For the Fiscal Years Ended June 30, 2017 and 2016**

Revenues	Governmental		Business-Type		Total	
	2017	2016	2017	2016	2017	2016
Program Revenues						
Charges for Services	\$ 821,317	\$ 775,102	\$ 138,743	\$ 29,724	\$ 960,060	\$ 804,826
Operating Grants and Contributions	252,105,852	219,569,711	19,128,971	18,697,771	271,234,823	238,267,482
Capital Grants and Contribution	10,551,238	35,957,764		47,200	10,551,238	36,004,964
General Revenues						
Property Taxes	41,962,319	39,460,146			41,962,319	39,460,146
State and Federal Formula Aid	377,863,663	376,598,750			377,863,663	376,598,750
Other	5,920,513	4,630,929	-	-	5,920,513	4,630,929
Total Revenues	689,224,902	676,992,402	19,267,714	18,774,695	708,492,616	695,767,097
Expenses						
Instruction	464,554,188	425,388,123			464,554,188	425,388,123
Support Services						
Student and Instruction Related Services	105,998,478	102,661,749			105,998,478	102,661,749
General Administrative Services	8,699,816	10,418,828			8,699,816	10,418,828
School Administrative Services	35,546,487	31,102,033			35,546,487	31,102,033
Central and Other Support Services	11,898,397	13,432,838			11,898,397	13,432,838
Plant Operation and Maintenance	59,224,010	63,915,194			59,224,010	63,915,194
Pupil Transportation	20,920,582	24,900,384			20,920,582	24,900,384
Food Service			19,621,758	18,192,968	19,621,758	18,192,968
Interest on Long Term Debt	208,123	257,100	-	-	208,123	257,100
Total Expenses	707,050,081	672,076,249	19,621,758	18,192,968	726,671,839	690,269,217
Changes in Net Position	(17,825,179)	4,916,153	(354,044)	581,727	(18,179,223)	5,497,880
Net Position, Beginning of Year	195,585,678	190,669,525	3,528,655	2,946,928	199,114,333	193,616,453
Net Position, End of Year	\$ 177,760,499	\$ 195,585,678	\$ 3,174,611	\$ 3,528,655	\$ 180,935,110	\$ 199,114,333

PATERSON PUBLIC SCHOOLS

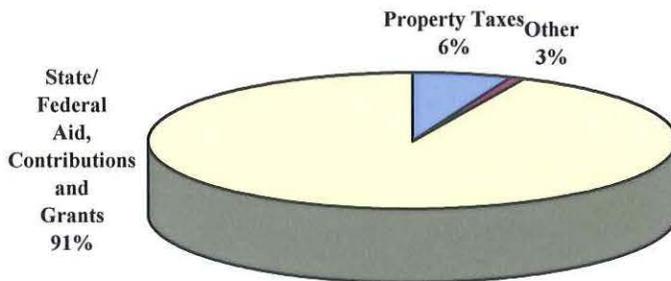
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2017

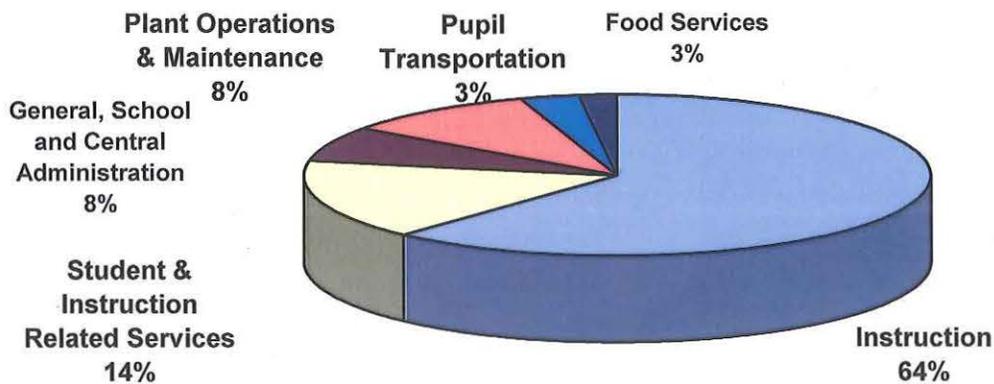
Changes in net position. The District's total revenues were \$708,492,616 and \$695,767,097 for the fiscal years ended June 30, 2017 and 2016, respectively. Property taxes in excess of \$41 and \$39 million accounted for 6% and 6% of the total revenues for the years ended June 30, 2017 and 2016, respectively. State and Federal formula aid accounted for 53% and 54%, while operating grants and contributions were 38% and 34% of total revenues for the years ended June 30, 2017 and 2016, respectively. The remaining revenues for both years were obtained from charges for services, capital grants and contributions, investment earnings and miscellaneous revenues.

The total cost of all programs and services was \$726,671,839 and \$690,269,217 for the years ended June 30, 2017 and 2016, respectively. The District's expenses are predominantly related to educating and caring for students. Instruction represented 64% and 62% of total expenses in fiscal years 2017 and 2016, respectively. The purely administrative activities of the District accounted for only 8% and 8% of total costs for the fiscal years ended June 30, 2017 and 2016, respectively.

**Sources of Revenues
For Fiscal Year 2017**



**Sources of Expenses
For Fiscal Year 2017**



PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2017

Governmental Activities

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

- Net position for governmental activities decreased \$17,825,179 and increased \$4,916,153 for the fiscal years ended June 30, 2017 and 2016, respectively.
- The total revenue earned from all governmental activities was \$689,224,902 and \$676,992,402 for the fiscal years ended June 30, 2017 and 2016, respectively.
- The cost of all governmental activities was \$707,050,081 and \$672,076,249 for the years ended June 30, 2017 and 2016.
- After applying program revenues, derived from operating grants and contributions of \$252,105,852 and \$219,569,711, capital grants and contribution of \$10,551,238 and \$35,957,764, and charges for services of \$821,317 and \$775,102 for the years ended June 30, 2017 and 2016, respectively; the net cost of services of the District were \$443,571,674 and \$415,773,672 for the fiscal years ended June 30, 2017 and 2016.
- The amount that taxpayers paid for these activities through property taxes was only \$41,962,319 and \$39,460,146 for fiscal years 2017 and 2016, respectively. Unrestricted State and Federal aid provided \$377,863,663 and \$376,598,750 in fiscal years 2017 and 2016 to fund the District programs.

**Total and Net Cost of Governmental Activities
For the Fiscal Years Ended June 30, 2017 and 2016**

Function/Program:	Total Cost of Services		Net Cost (Income) of Services	
	2017	2016	2017	2016
Instruction	\$ 464,554,188	\$ 425,388,123	\$ 279,363,366	\$ 266,566,906
Support Services				
Student and Instruction Related Services	105,998,478	102,661,749	63,983,482	64,847,250
General Administrative Services	8,699,816	10,418,828	8,363,252	9,598,474
School Administrative Services	35,546,487	31,102,033	25,044,305	23,010,785
Central and Other Support Services	11,898,397	13,432,838	11,898,397	13,409,391
Plant Operations and Maintenance	59,224,010	63,915,194	37,249,948	16,560,633
Pupil Transportation	20,920,582	24,900,384	17,565,037	21,654,545
Interest on Long Term Debt	208,123	257,100	103,887	125,688
Total	\$ 707,050,081	\$ 672,076,249	\$ 443,571,674	\$ 415,773,672

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2017

Business-Type Activities

The cost of Business-Type activities for the fiscal year ended June 30, 2017 and 2016 was \$19,621,758 and \$18,192,968, respectively. These expenses relate to the operation of the District's school breakfast, lunch, snack and summer food programs. These costs were funded in 2017 and 2016 by operating and capital grants of \$19,128,971 (99%) and \$18,744,971 (100%) and charges for services of \$138,743 (1%) and \$29,724, respectively.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund deficit of \$8,550,634 for the year ended June 30, 2017 compared to a fund deficit of \$10,332,294 for the year ended June 30, 2016, a decrease in the deficit of \$1,781,660 for the current year.

Revenues for the District's governmental funds were \$601,856,152 and \$620,256,647, while total expenditures were \$600,074,492 and \$631,921,885 for the fiscal years ended June 30, 2017 and 2016, 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.

	Fiscal Year Ended June 30,		Amount of Increase (Decrease)	Percent Change
	<u>2017</u>	<u>2016</u>		
Local Sources:				
Property Taxes	\$ 41,455,956	\$ 38,955,956	\$ 2,500,000	6%
Interest Earnings	111,169	135,267	(24,098)	-18%
Other	6,630,661	5,270,764	1,359,897	26%
State Sources	456,714,749	448,488,375	8,226,374	2%
Federal Sources	1,090,491	1,825,996	(735,505)	-40%
Total Revenues	\$ 506,003,026	\$ 494,676,358	\$ 11,326,668	2%

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2017

GENERAL FUND (Continued)

Total General Fund revenues increased by \$11,326,668, or 2%, from the previous year. Local property taxes increased \$2,500,000, or 6%, from the previous year. Overall state and federal aid increased \$7,490,869 or 2%.

The following schedule presents a comparison of General Fund expenditures:

	<u>Fiscal Year Ended</u> <u>June 30,</u>		<u>Amount of</u> <u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
	<u>2017</u>	<u>2016</u>		
Instruction	\$ 332,972,126	\$ 321,648,101	\$ 11,324,025	4%
Support Services	179,933,260	194,022,579	(14,089,319)	-7%
Capital Outlay	<u>2,167,748</u>	<u>1,574,856</u>	<u>592,892</u>	38%
Total General Fund Expenditures	<u>\$ 515,073,134</u>	<u>\$ 517,245,536</u>	<u>\$ (2,172,402)</u>	0%

The general fund expenditures decreased by \$2,172,402 or less than 1% from 2016.

In fiscal year 2017, General Fund expenditures exceeded revenues by \$9,070,108. In addition, certain Federal Grants funded the individual school based budgets. This transfer of approximately \$13.4 million assisted in offsetting certain expenditures. The total general fund deficit decreased by \$1,781,660 to a fund deficit of \$8,550,634 at June 30, 2017. After deducting restricted and assigned fund balances, the unassigned fund deficit at June 30, 2017 was \$33,014,513 a decrease in the deficit of \$1,109,195 when compared with the ending unassigned fund deficit of \$34,123,708 at June 30, 2016. Restricted fund balances (capital reserve, emergency reserve and reserved excess surplus) increased \$1,876,360 from the previous year to a balance of \$8,873,716 at June 30, 2017. Assigned fund balances (encumbrances and amount designated for subsequent year's budget) decreased \$1,203,895 from the previous year to a balance of \$15,590,163 at June 30, 2017.

General Fund Budgetary Highlights

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

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

General Fund budgetary revenues and other financing sources exceeded budgetary expenditures and other financing uses increasing budgetary fund balance \$2,983,560 over the previous year. After deducting reserved and assigned fund balances, the unassigned budgetary fund balance increased \$2,311,095 from \$8,200,744 at June 30, 2016 to \$10,511,839 at June 30, 2017.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2017

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 \$84,039,146 for the fiscal year ended June 30, 2017. State sources accounted for \$53,475,128 or 64% of the total. Federal sources accounted for \$30,416,936 or 36% of the total. The remaining \$147,082 was received from local contributions and donations.

Revenues from State sources decreased \$181,247, or less than 1%, while federal sources decreased \$3,971,758, or 12%. Private and local sources decreased by \$195,303.

Expenditures of the Special Revenue Fund totaled \$73,187,378 for the fiscal year ended June 30, 2017. Expenditures for instruction (71%) and student and instruction related support services (28%) were \$73,004,193 or approximately 99% of the total for the fiscal year ended June 30, 2017. Expenditures decreased \$4,296,135, or 6%, from the prior year.

During the year, the Special Revenue Fund transferred \$13,388,351 to the General Fund to finance expenditures under the School Based Budget model. In addition, the General Fund transferred \$2,536,583 to the Special Revenue Fund to finance expenditures related to the District's preschool education program.

At June 30, 2017 the Special Revenue Fund reported unearned revenue of \$4,626,147. This amount represents funds that were received during the 2016/17 school year but were not expended as of June 30, 2017. 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 reported in the fund financial statements were the result of on-behalf transaction representing the capital dollars the SDA spent for school facility improvements on the District's behalf. For the fiscal year ended June 30, 2017, the amount recorded as on-behalf was \$10,508,680.

PROPRIETARY FUNDS

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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2017

CAPITAL ASSETS

At June 30, 2017, the District had invested in excess of \$352 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 \$15 million. No depreciation is recorded on construction in progress until such facilities are placed into service.

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

Capital Assets at June 30, 2017 and 2016

	Governmental		Business- Type		Total	
	Activities		Activities			
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Land	\$ 9,006,387	\$ 9,006,387			\$ 9,006,387	\$ 9,006,387
Construction in Progress	114,811,325	104,142,347			114,811,325	104,142,347
Buildings and Improvements	428,431,820	426,611,394	\$ 1,352,656	\$ 1,352,656	429,784,476	427,964,050
Machinery and Equipment	24,700,564	24,470,982	3,015,156	2,771,076	27,715,720	27,242,058
Less: Accumulated Depreciation	<u>(225,300,076)</u>	<u>(209,697,275)</u>	<u>(3,819,740)</u>	<u>(3,696,366)</u>	<u>(229,119,816)</u>	<u>(213,393,641)</u>
Total	<u>\$ 351,650,020</u>	<u>\$ 354,533,835</u>	<u>\$ 548,072</u>	<u>\$ 427,366</u>	<u>\$ 352,198,092</u>	<u>\$ 354,961,201</u>

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

Construction – Next Five Years

Over the next five years major construction and renovation projects will be completed throughout the District. The Long Range Facilities Plan identifies the needs of school construction in Paterson. The Schools Development Authority (SDA), formerly known as the School Construction Corporation (SCC), was established to provide and fund all major construction and improvement projects for the District. 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 facilities 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.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2017

Long-Term Liabilities

At year-end, the District has \$236,136,333 in long-term liabilities; the District had \$3,683,254 in outstanding certificates of participation (COPS) under a lease-purchase agreement, net of unamortized discount, \$225,502,446 in net pension liability, \$4,957,975 in employee compensated absences payable and \$1,992,658 in a judgement for a recovery of prior year state aid. More detailed financial information about the District's long-term liabilities is presented in Notes to the Financial Statements.

Long-Term Liabilities as of June 30, 2017 and 2016

	Governmental Activities		
	<u>2017</u>	<u>2016</u>	<u>Percentage Change</u>
Obligations Under Lease-Purchase Agreements, Net	\$ 3,683,254	\$ 4,815,425	-24%
Net Pension Liability	225,502,446	161,232,270	40%
Compensated Absences Payable	4,957,975	4,589,958	8%
Judgement - State Aid Recovery	<u>1,992,658</u>	<u>1,992,658</u>	0%
Total	<u>\$ 236,136,333</u>	<u>\$ 172,630,311</u>	37%

FACTORS BEARING ON THE DISTRICT'S FUTURE

While many factors influence the District's future student enrollment, the availability of state aid, availability of fund balances, 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 2017-18 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing salary and related benefit costs and contributions to charter schools.

These indicators were considered when adopting the budget for fiscal year 2017-2018. Budgeted expenditures in the General Fund decreased slightly (less than 1%) to \$467,819,293 for fiscal year 2017-2018. Budgeted expenditures in the Special Revenue Fund decreased 5% to \$83,462,105 for fiscal year 2017-2018.

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 POSITION
JUNE 30, 2017

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 15,829,105	\$ 1,149,674	\$ 16,978,779
Receivables, net			
Receivables from Other Governments	6,529,693	3,605,987	10,135,680
Other	871,714		871,714
Internal Balances	1,515,793	(1,515,793)	
Inventory		277,617	277,617
Capital Assets, Not Being Depreciated	123,817,712		123,817,712
Capital Assets, Being Depreciated, Net	<u>227,832,308</u>	<u>548,072</u>	<u>228,380,380</u>
Total Assets	<u>376,396,325</u>	<u>4,065,557</u>	<u>380,461,882</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount on Net Pension Liability	70,720,567		70,720,567
Deferred Amount on Refunding of Debt	<u>101,479</u>	<u>-</u>	<u>101,479</u>
Total Deferred Outflows of Resources	<u>70,822,046</u>	<u>-</u>	<u>70,822,046</u>
Total Assets and Deferred Outflows of Resources	<u>447,218,371</u>	<u>4,065,557</u>	<u>451,283,928</u>
LIABILITIES			
Accounts Payable and Other Current Liabilities	28,352,443	863,567	29,216,010
Payable to Other Governments	75,728		75,728
Unearned Revenue	4,868,768		4,868,768
Accrued Interest Payable	24,600		24,600
Noncurrent Liabilities			
Due Within One Year	3,078,532		3,078,532
Due Beyond One Year	<u>233,057,801</u>	<u>-</u>	<u>233,057,801</u>
Total Liabilities	<u>269,457,872</u>	<u>863,567</u>	<u>270,321,439</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Commodities Revenue	<u>-</u>	<u>27,379</u>	<u>27,379</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>27,379</u>	<u>27,379</u>
Total Liabilities Deferred Inflows of Resources	<u>269,457,872</u>	<u>890,946</u>	<u>270,348,818</u>
NET POSITION			
Net Investment in Capital Assets	348,068,245	548,072	348,616,317
Restricted for:			
Capital Projects	4,079,263		4,079,263
Unrestricted	<u>(174,387,009)</u>	<u>2,626,539</u>	<u>(171,760,470)</u>
Total Net Position	<u>\$ 177,760,499</u>	<u>\$ 3,174,611</u>	<u>\$ 180,935,110</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, 2017**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Governmental Activities							
Instruction							
Regular	\$ 324,501,932	\$ 821,317	\$ 126,426,933	\$ 13,794	\$ (197,239,888)		\$ (197,239,888)
Special Education	111,648,814		54,445,001		(57,203,813)		(57,203,813)
Other Instruction	24,752,066		3,483,777		(21,268,289)		(21,268,289)
School Sponsored Activities and Athletics	2,740,733				(2,740,733)		(2,740,733)
Community Services	910,643				(910,643)		(910,643)
Support Services							
Student and Instruction Related Svcs.	105,998,478		41,986,232	28,764	(63,983,482)		(63,983,482)
General Administrative Services	8,699,816		336,564		(8,363,252)		(8,363,252)
School Administrative Services	35,546,487		10,502,182		(25,044,305)		(25,044,305)
Central and Other Support Services	11,898,397				(11,898,397)		(11,898,397)
Plant Operations and Maintenance	59,224,010		11,465,382	10,508,680	(37,249,948)		(37,249,948)
Pupil Transportation	20,920,582		3,355,545		(17,565,037)		(17,565,037)
Interest on Long-Term Debt	208,123		104,236		(103,887)		(103,887)
Total Governmental Activities	<u>707,050,081</u>	<u>821,317</u>	<u>252,105,852</u>	<u>10,551,238</u>	<u>(443,571,674)</u>	<u>-</u>	<u>(443,571,674)</u>
Business-Type Activities							
Food Service	<u>19,621,758</u>	<u>138,743</u>	<u>19,128,971</u>			\$ (354,044)	<u>(354,044)</u>
Total Business-Type Activities	<u>19,621,758</u>	<u>138,743</u>	<u>19,128,971</u>	<u>-</u>	<u>-</u>	<u>(354,044)</u>	<u>(354,044)</u>
Total Primary Government	<u>\$726,671,839</u>	<u>\$ 960,060</u>	<u>\$ 271,234,823</u>	<u>\$ 10,551,238</u>	<u>(443,571,674)</u>	<u>(354,044)</u>	<u>(443,925,718)</u>

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

**PATERSON PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes	\$ 41,455,956		\$ 41,455,956
Property Taxes, Levied for Debt Service	506,363		506,363
State Aid - Unrestricted	370,680,611		370,680,611
Federal Grants for School Based Budgets	6,488,351		6,488,351
State Aid for Debt Service Principal	694,701		694,701
Investment Earnings	111,169		111,169
Miscellaneous Income	5,809,344		5,809,344
	425,746,495	-	425,746,495
Total General Revenues			
Change in Net Position	(17,825,179)	\$ (354,044)	(18,179,223)
Net Position, Beginning of Year	195,585,678	3,528,655	199,114,333
Net Position, End of Year	\$ 177,760,499	\$ 3,174,611	\$ 180,935,110

FUND FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 11,906,198	\$ 3,922,907			\$ 15,829,105
Receivables, Net					
Receivables From Other Governments	1,604,610	4,375,195	\$ 549,888		6,529,693
Accounts	828,142	2,906			831,048
Due From Other Funds	1,831,344	-	-	-	1,831,344
Total Assets	<u>\$ 16,170,294</u>	<u>\$ 8,301,008</u>	<u>\$ 549,888</u>	<u>\$ -</u>	<u>\$ 25,021,190</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 17,311,193	\$ 3,446,156	\$ 39,132		\$ 20,796,481
Accrued Salaries and Wages	1,217,453	146,227			1,363,680
Due to Other Funds		6,750	268,135		274,885
Payable to State Government		75,728			75,728
Claims and Judgments Payable	4,511,266				4,511,266
Accrued Liability for Insurance Claims	301,001				301,001
Compensated Absences Payable	1,380,015				1,380,015
Unearned Revenue	-	4,626,147	242,621		4,868,768
Total Liabilities	<u>24,720,928</u>	<u>8,301,008</u>	<u>549,888</u>	<u>-</u>	<u>33,571,824</u>
Fund Balances (Deficits)					
Restricted					
Capital Reserve	1,879,263				1,879,263
Capital Reserve-Designated for Subsequent Year's Expenditures	2,200,000				2,200,000
Emergency Reserve	1,000,000				1,000,000
Excess Surplus	3,794,453				3,794,453
Assigned					
Year End Encumbrances	138,370				138,370
Designated for Subsequent Year's Expenditures	15,451,793				15,451,793
Unassigned	<u>(33,014,513)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,014,513)</u>
Total Fund Balances	<u>(8,550,634)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,550,634)</u>
Total Liabilities and Fund Balances	<u>\$ 16,170,294</u>	<u>\$ 8,301,008</u>	<u>\$ 549,888</u>	<u>\$ -</u>	<u>\$ 25,021,190</u>

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

**PATERSON PUBLIC SCHOOLS
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2017**

Total Fund Balances (Deficits) - Governmental Funds (Exhibit B-1) **\$ (8,550,634)**

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$576,950,096 and the accumulated depreciation is \$225,300,076.

351,650,020

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

101,479

Certain amounts resulting from the measurement of the net pension liability are reported as either deferred inflows of resources or deferred outflows of resources on the statement of net position and amortized over future years.

Deferred Outflows of Resources

70,720,567

The District has financed capital assets through the issuance of serial bonds and long-term lease obligations. The interest accrual at year end is:

(24,600)

Long-term liabilities, including lease-purchase agreements 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 the following:

Obligations Under Lease Purchase (COPS), Net	(3,683,254)
Judgement - State Aid Recovery	(1,992,658)
Compensated Absences	(4,957,975)
Net Pension Liability	<u>(225,502,446)</u>

(236,136,333)

Net Position of Governmental Activities (Exhibit A-1) **\$ 177,760,499**

The accompanying Notes to the Financial Statements are an Integral Part of this Statement.

PATERSON PUBLIC SCHOOLS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local Sources					
Property Tax Levy	\$ 41,455,956			\$ 506,363	\$ 41,962,319
Tuition Charges	821,317				821,317
Interest Earnings	111,169				111,169
Miscellaneous	5,809,344	\$ 147,082		-	5,956,426
Total - Local Sources	48,197,786	147,082	-	506,363	48,851,231
State Sources	456,714,749	53,475,128	\$ 10,508,680	798,937	521,497,494
Federal Sources	1,090,491	30,416,936	-	-	31,507,427
Total Revenues	506,003,026	84,039,146	10,508,680	1,305,300	601,856,152
EXPENDITURES					
Current					
Instruction					
Regular Instruction	224,603,262	48,346,923			272,950,185
Special Education Instruction	84,082,253	2,998,322			87,080,575
Other Instruction	21,201,940	861,116			22,063,056
School Sponsored Activities and Athletics	2,273,438				2,273,438
Community Services	811,233				811,233
Support Services					
Student and Instruction Related Services	68,302,234	20,797,832			89,100,066
General Administrative Services	7,491,745	54,439			7,546,184
School Administrative Services	27,148,871				27,148,871
Central and Other Support Services	9,630,091				9,630,091
Plant Operations and Maintenance	46,644,074	12,716			46,656,790
Pupil Transportation	20,716,245	73,472			20,789,717
Debt Service					
Principal				1,135,000	1,135,000
Interest and Other Charges				170,300	170,300
Capital Outlay	2,167,748	42,558	10,508,680		12,718,986
Total Expenditures	515,073,134	73,187,378	10,508,680	1,305,300	600,074,492
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,070,108)	10,851,768	-	-	1,781,660
OTHER FINANCING SOURCES (USES)					
Transfers In	13,388,351	2,536,583	-		15,924,934
Transfers Out	(2,536,583)	(13,388,351)	-		(15,924,934)
Total Other Financing Sources and Uses	10,851,768	(10,851,768)	-	-	-
Net Change in Fund Balances	1,781,660	-	-	-	1,781,660
Fund Balance (Deficit), Beginning of Year	(10,332,294)	-	-	-	(10,332,294)
Fund Balance (Deficit), End of Year	\$ (8,550,634)	\$ -	\$ -	\$ -	\$ (8,550,634)

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, 2017

Total net change in fund balances - governmental funds (Exhibit B-2) **\$ 1,781,660**

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

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

Capital Outlays	\$ 12,718,986	
Depreciation Expense	<u>(15,602,801)</u>	
		(2,883,815)

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

Principal Repayment on Lease Purchase (COPS)		1,135,000
Amortization of Original Issue Discount	(2,829)	
Amortization of Deferred Amount on Refunding	<u>(42,561)</u>	
		(45,390)

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	7,567	
Increase in Pension Expenses	(17,452,184)	
Increase in Compensated Absences	<u>(368,017)</u>	
		<u>(17,812,634)</u>

Change in net position of governmental activities (Exhibit A-2) **\$ (17,825,179)**

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

PROPRIETARY FUNDS

**PATERSON PUBLIC SCHOOLS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2017**

	Business-Type Activities - Enterprise Fund
	Food Service
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 1,149,674
Intergovernmental Accounts Receivable	3,605,987
Inventory	277,617
Total Current Assets	5,033,278
Capital Assets	
Facility Improvements	1,352,656
Machinery and Equipment	3,015,156
Less Accumulated Depreciation	(3,819,740)
Total Capital Assets	548,072
Total Assets	5,581,350
LIABILITIES	
Current Liabilities	
Accounts Payable	790,746
Accrued Salaries and Wages	72,821
Due to Other Funds	1,515,793
Total Current Liabilities	2,379,360
Total Liabilities	2,379,360
DEFERRED INFLOWS OF RESOURCES	
Deferred Commodities Revenue	27,379
Total Deferred Inflows of Resources	27,379
Total Liabilities and Deferred Inflows of Resources	2,406,739
NET POSITION	
Investment in Capital Assets	548,072
Unrestricted	2,626,539
Total Net Position	\$ 3,174,611

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

**PATERSON PUBLIC SCHOOLS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Business-Type Activities - Enterprise Fund
	Food Service
OPERATING REVENUES	
Charges for services	
Daily Sales - Non-Reimbursable Programs	\$ 22,570
Special Functions - Non-Reimbursable Programs	29,082
Miscellaneous	87,091
	138,743
OPERATING EXPENSES	
Cost of Sales - Reimbursable Programs	9,599,135
Cost of Sales - Non-Reimbursable Programs	21,754
Salaries and Payroll Taxes	6,027,927
Employee Benefits	2,517,871
Repairs and Maintenance	429,456
Purchased Services	104,631
Other Expenses	718,736
Supplies and Materials	78,874
Depreciation	123,374
	19,621,758
Total Operating Expenses	19,621,758
Operating Loss	(19,483,015)
NONOPERATING REVENUES	
State Sources	
State School Lunch Program	180,862
Federal Sources	
Fresh Fruit and Vegetable Program	301,355
School Breakfast Program	6,466,750
National School Lunch Program	10,654,422
U.S.D.A. Commodities	958,841
After School Snack Program	216,651
Summer Food Program	350,090
	19,128,971
Total Nonoperating Revenues	19,128,971
Change in Net Position	(354,044)
Net Position, Beginning of Year	3,528,655
Net Position, End of Year	\$ 3,174,611

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, 2017**

	Business-Type Activities - Enterprise Funds
	Food Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Receipts from Customers	\$ 138,743
Cash Payments for Employees Salaries, Payroll Taxes and Benefits	(8,524,231)
Cash Payments to Suppliers for Goods and Services	(10,127,559)
Net Cash Used For Operating Activities	(18,513,047)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Cash Payments to Other Funds	454,510
Cash Receipts from State and Federal Subsidy	17,997,720
Net Cash Provided By Non-Capital Financing Activities	18,452,230
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Capital Assets	(244,080)
Net Cash Used for Capital and Related Financing Activities	(244,080)
Net Decrease in Cash and Cash Equivalents	(304,897)
Cash and Cash Equivalents—Beginning of Year	1,454,571
Cash and Cash Equivalents—End of Year	\$ 1,149,674
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:	
Operating Loss	\$ (19,483,015)
Adjustments to Reconcile Operating Loss to Net Cash Used For Operating Activities	
Depreciation	123,374
Non-Cash Federal Assistance - Food Distribution Program	958,841
Changes in Assets, Liabilities and Deferred Inflows of Resources:	
(Increase) Decrease in Inventories	146,813
Increase (Decrease) in Accounts Payable	(305,734)
Increase (Decrease) in Accrued Salaries and Wages	21,567
Increase (Decrease) in Deferred Commodities Revenue	25,107
Total Adjustments	969,968
Net Cash Used For Operating Activities	\$ (18,513,047)
Non-Cash Investing, Capital and Financing Activities:	
Value Received - Food Distribution Program	\$ 983,948

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

FIDUCIARY FUNDS

PATERSON PUBLIC SCHOOLS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2017

	<u>Unemployment Compensation Trust Fund</u>	<u>Private-Purpose Scholarship Trust Fund</u>	<u>Agency Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 4,039,684	\$ 44,605	\$ 3,430,320
Total Assets	<u>4,039,684</u>	<u>44,605</u>	<u>\$ 3,430,320</u>
LIABILITIES			
Intergovernmental Payable - State	201,031		
Payroll Deductions and Withholdings			\$ 2,563,466
Accrued Salaries and Wages			25,543
Summer Payment Plan Deposits			433,270
Payable To Student Groups			367,375
Due To Other Funds			40,666
Total Liabilities	<u>201,031</u>	<u>-</u>	<u>\$ 3,430,320</u>
NET POSITION			
Held In Trust For Unemployment Claims and Other Purposes	<u>\$ 3,838,653</u>	<u>\$ 44,605</u>	

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

PATERSON PUBLIC SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>Unemployment Compensation Trust Fund</u>	<u>Private Purpose Scholarship Trust Fund</u>
ADDITIONS		
Contributions		
Employees	\$ 589,634	\$ 2,029
Total Additions	<u>589,634</u>	<u>2,029</u>
DEDUCTIONS		
Unemployment Claims and Contributions	1,076,852	
Scholarship Awards		<u>2,500</u>
Total Deductions	<u>1,076,852</u>	<u>2,500</u>
Change in Net Position	(487,218)	(471)
Net Position, Beginning of Year	<u>4,325,871</u>	<u>45,076</u>
Net Position, End of Year	<u>\$ 3,838,653</u>	<u>\$ 44,605</u>

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

NOTES TO THE FINANCIAL STATEMENTS

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 State District Superintendent's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property. Effective July 13, 1995, an elected Board of Trustees was restored with the ability to vote on certain school matters. On September 26, 2005, the New Jersey Quality Single Accountability Continuum (NJQSAC) was enacted which repealed the section of the statute that gave voting authority to the Board. As a result, the Board of Education currently operates in an advisory capacity only.

On June 4, 2014 the New Jersey State Board of Education approved a transition plan to return the function of operations to local control. The New Jersey Department of Education, under the direction of the Commissioner of Education developed a plan to transition control of operations back to the Board of Education.

On February 10, 2016, the New Jersey State Board of Education approved a transition plan to return the functions of fiscal management and personnel to local control. The New Jersey Department of Education, under the direction of the Commissioner of Education developed a plan to transition control of fiscal management and personnel back to the Board of Education.

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

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

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards

During fiscal year 2017, the District adopted the following GASB statements:

- GASB No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability.
- GASB No. 77, *Tax Abatement Disclosures*. The requirements of this Statement will improve financial reporting by providing disclosure of information about the nature and magnitude of tax abatements that will make these transactions more transparent to financial statement users. As a result, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition.
- GASB No. 80, *Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14. *The Financial Reporting Entity, as amended*.
- GASB No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pension*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

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

- GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, will be effective beginning with the fiscal year ending June 30, 2018. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.
- GASB No. 84, *Fiduciary Activities*, will be effective with the fiscal year ending June 30, 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement established criteria for identifying fiduciary activities of all state and local governments.
- GASB No. 85, *Omnibus 2017*, will be effective with the fiscal year ending June 30, 2018. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and post-employment benefits (pensions and other post-employment benefits (OPEB)).

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards

- GASB No. 86, *Certain Debt Extinguishment Issues*, will be effective with the fiscal year ending June 30, 2018. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources – resources other than the proceeds of refunding debt are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.
- GASB No. 87, *Leases*, will be effective with the fiscal year ending June 30, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

C. Basis of Presentation - Financial Statements

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

District-Wide Financial Statements

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

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

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

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

The *debt service fund* accounts for the accumulation of resources that are restricted, committed or assigned for 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 type:

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

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

Reclassifications

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

1. Cash, Cash Equivalents and Investments

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

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

2. Receivables

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

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. *Inventories*

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

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

4. *Capital Assets*

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

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

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

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The district has two items which arise only under the accrual basis of accounting that qualify for reporting in this category. One item is the deferred amounts on refunding of debt which results from the loss on a debt refunding reported in the district-wide statement of net position. Deferred amounts on debt refunding result from the loss on the transaction when the debt's reacquisition price is greater than the carrying value of the refunded debt. These amounts are deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; (4) changes in proportion and differences between employer contributions and proportionate share of contributions; and (5) contributions made subsequent to the measurement date. These amounts are deferred and amortized over future years.

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

6. *Compensated Absences*

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

7. *Pensions*

In the district-wide financial statements, for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems sponsored and administered by the State of New Jersey and additions to/deductions from these retirement systems' fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

7. *Pensions (Continued)*

In the governmental fund financial statements, net pension liabilities represent amounts normally expected to be liquidated with expendable available financial resources for required pension contributions that are due and payable at year end. Pension expenditures are recognized based on contractual pension contributions that are required to be made to the pension plan during the fiscal year.

8. *Long-Term Obligations*

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

In the fund financial statements, governmental fund types recognize debt discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. 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.

9. *Net Position/Fund Balance*

District-Wide Statements

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

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

Governmental Fund Statements

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

9. Net Position/Fund Balance (Continued)

Governmental Fund Statements (Continued)

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

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

Capital Reserve - Designated for Subsequent Year's Budget – This designation was created to dedicate the portion of capital reserve fund balance appropriated in the adopted 2017/2018 District budget certified for taxes.

Emergency Reserve – This restriction was created in accordance with NJAC 6A:23A-14.4(A)1 to accumulate funds in accordance with State statute to finance unanticipated general fund expenditures required for a thorough and efficient education (See Note 2d.)

Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2017 audited excess surplus that is required to be appropriated in the 2018/2019 original budget certified for taxes.

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

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2017/2018 District budget certified for taxes.

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

F. Revenues and Expenditures/Expenses

1. Program Revenues

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses (Continued)

2. *Property Taxes*

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

3. *Tuition Revenues and Expenditures*

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

Tuition Expenditures - Tuition charges for the fiscal years 2015-2016 and 2016-2017 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the food service enterprise fund are charges to customers for sales and services. Operating expenses for 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.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

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 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 2016/2017. Also, during 2016/2017 the District increased the original budget by \$2,865,567. 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 certain state aid payments for budgetary purposes only and the treatment of encumbrances in the special revenue fund as described in the Notes to Required Supplementary Information (RSI). Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year end.

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

B. Deficit Fund Equity

The District has an unassigned fund deficit of \$33,014,513 in the General Fund as of June 30, 2017 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 2016/2017 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 deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$33,014,513 in the General Fund is less than the delayed state aid payments.

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Capital Reserve

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

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

The activity of the capital reserve for the fiscal year ended June 30, 2017 is as follows:

Balance, July 1, 2016	\$ 5,997,356
Increased by:	
Return of Unencumbered Capital Outlay	
Appropriation Funded by Reserve	<u>281,907</u>
	6,279,263
Withdrawals	
Approved in District Budget	<u>2,200,000</u>
Balance, June 30, 2017	<u>\$ 4,079,263</u>

At June 30, 2017, \$2,200,000 of the capital reserve balance was designated and appropriated in the 2017/2018 original budget certified for taxes. The withdrawals from the capital reserve were for use in a facilities project consistent with the District's long range facilities plan.

D. Emergency Reserve

An emergency reserve account was established by the District. The accumulation of funds will be used to finance unanticipated General Fund current expenditures required for a thorough and efficient education in subsequent fiscal years.

Funds placed in the emergency reserve are restricted to finance reasonably unforeseeable costs and shall not include additional costs due to poor planning. A District may appropriate funds into the emergency reserve 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. Withdrawals from the reserve require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health care costs in excess of four percent or the withdrawal is included in the original budget certified for taxes to finance school security improvements to school facilities pursuant to 18A:7G-6(c)1. Pursuant to NJAC 6A:23A-14.4(A), the balance in the reserve cannot at any time exceed the greater of \$250,000 or one percent of the school district's General Fund budget as certified for taxes up to a maximum of \$1,000,000.

The activity of the emergency reserve for the fiscal year ended June 30, 2017 is as follows:

Balance, July 1, 2016	<u>\$ 1,000,000</u>
Balance, June 30, 2017	<u>\$ 1,000,000</u>

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

E. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to restrict General Fund fund balance in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2017 is \$3,794,453. This amount will be appropriated in the 2018/2019 original budget certified for taxes.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

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

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. NCUSIF insures credit union accounts up to \$250,000 in the aggregate for each financial institution. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2017, the book value of the Board's deposits was \$24,493,388 and bank and brokerage firm balances of the Board's deposits amounted to \$30,066,003. The Board's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" are categorized as:

Depository Account

Insured	\$ 29,799,419
Uninsured and Collateralized	<u>266,584</u>
	<u>\$ 30,066,003</u>

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2017 the Board's bank balance of \$266,584 was exposed to custodial credit risk as follows:

Depository Account

Uninsured and Collateralized:

Collateral held by pledging financial institution's trust department but not in the District's name	<u>\$ 266,584</u>
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**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Investments

The Board is permitted to invest public funds in accordance with the types of securities authorized by N.J.S.A. 18A:20-37. Examples of the allowable investments are bonds or other obligations of the United States or obligations guaranteed by the United States of America, Government Money Market Mutual Funds, 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, 2017, the Board had no outstanding investments.

B. Receivables

Receivables as of June 30, 2017 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:					
Accounts	\$ 828,142	\$ 2,906			\$ 831,048
Intergovernmental					
Federal	11,572	4,195,388		\$ 3,569,634	7,776,594
State	788,816	179,807	\$ 374,605	36,353	1,379,581
Local	804,222	-	175,283	-	979,505
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Gross Receivables	2,432,752	4,378,101	549,888	3,605,987	10,966,728
Less: Allowance for Uncollectibles	<hr/> -	<hr/> -	<hr/> -	<hr/> -	<hr/> -
Net Total Receivables	<u>\$ 2,432,752</u>	<u>\$ 4,378,101</u>	<u>\$ 549,888</u>	<u>\$ 3,605,987</u>	<u>\$ 10,966,728</u>

C. Unearned Revenue

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

Special Revenue Fund	
Unencumbered Grant Draw Downs	\$ 4,626,147
Capital Projects Fund	
Unrealized School Facility Grants	68,190
Unrealized City Contribution	<hr/> 174,431
Total Unearned Revenue for Governmental Funds	<u>\$ 4,868,768</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2017 was as follows:

	Balance, <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	Balance, <u>June 30, 2017</u>
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 9,006,387			\$ 9,006,387
Construction in Progress	<u>104,142,347</u>	<u>\$ 10,668,978</u>	<u>-</u>	<u>114,811,325</u>
Total Capital Assets, Not Being Depreciated	<u>113,148,734</u>	<u>10,668,978</u>	<u>-</u>	<u>123,817,712</u>
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	426,611,394	1,820,426		428,431,820
Machinery and Equipment	<u>24,470,982</u>	<u>229,582</u>	<u>-</u>	<u>24,700,564</u>
Total Capital Assets Being Depreciated	<u>451,082,376</u>	<u>2,050,008</u>	<u>-</u>	<u>453,132,384</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(192,880,061)	(14,417,968)		(207,298,029)
Machinery and Equipment	<u>(16,817,214)</u>	<u>(1,184,833)</u>	<u>-</u>	<u>(18,002,047)</u>
Total Accumulated Depreciation	<u>(209,697,275)</u>	<u>(15,602,801)</u>	<u>-</u>	<u>(225,300,076)</u>
Total Capital Assets, Being Depreciated, Net	<u>241,385,101</u>	<u>(13,552,793)</u>	<u>-</u>	<u>227,832,308</u>
Governmental Activities Capital Assets, Net	<u>\$ 354,533,835</u>	<u>\$ (2,883,815)</u>	<u>\$ -</u>	<u>\$ 351,650,020</u>
Business-Type Activities:				
Capital Assets, Being Depreciated:				
Facilities Improvements	\$ 1,352,656			\$ 1,352,656
Machinery and Equipment	<u>2,771,076</u>	<u>\$ 244,080</u>	<u>-</u>	<u>3,015,156</u>
Total Capital Assets Being Depreciated	<u>4,123,732</u>	<u>244,080</u>	<u>-</u>	<u>4,367,812</u>
Less Accumulated Depreciation for:				
Facilities Improvements	(1,352,656)			(1,352,656)
Machinery and Equipment	<u>(2,343,710)</u>	<u>(123,374)</u>	<u>-</u>	<u>(2,467,084)</u>
Total Accumulated Depreciation	<u>(3,696,366)</u>	<u>(123,374)</u>	<u>-</u>	<u>(3,819,740)</u>
Total Capital Assets, Being Depreciated, Net	<u>427,366</u>	<u>120,706</u>	<u>-</u>	<u>548,072</u>
Business-Type Activities Capital Assets, Net	<u>\$ 427,366</u>	<u>\$ 120,706</u>	<u>\$ -</u>	<u>\$ 548,072</u>

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

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

Governmental Activities:

Instruction	
Regular	\$ 1,671,597
Special Education	97,641
Other Instruction	353,756
School Sponsored Activities and Athletics	<u>56,992</u>
 Total Instruction	 <u>2,179,986</u>
 Support Services	
Student and Instruction Related Services	2,456,521
General Administrative Services	400,148
School Administrative Services	511,382
Central and Other Support Services	813,869
Plant Operations and Maintenance	9,214,895
Student Transportation	<u>26,000</u>
 Total Support Services	 <u>13,422,815</u>
 Total Governmental Funds	 <u>15,602,801</u>
 Total Depreciation Expense - Governmental Activities	 <u>\$ 15,602,801</u>
 Business-Type Activities:	
Food Service Fund	<u>\$ 123,374</u>

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2017, is as follows:

Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$ 6,750
General Fund	Capital Projects Fund	268,135
General Fund	Food Service Fund	1,515,793
General Fund	Payroll Agency Fund *	<u>40,666</u>
Total		<u>\$ 1,831,344</u>

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

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

Interfund Transfers

	<u>Transfer In:</u>		<u>Total</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	
Transfer Out:			
General Fund		\$ 2,536,583	\$ 2,536,583
Special Revenue Fund	<u>\$ 13,388,351</u>	<u>-</u>	<u>13,388,351</u>
Total Transfers Out	<u>\$ 13,388,351</u>	<u>\$ 2,536,583</u>	<u>\$ 15,924,934</u>

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

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases

Lease Purchase Agreements

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

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

There are no unexpended proceeds from the sale of the certificates remaining on deposit with the respective fiscal agent

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

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

Governmental Activities:

<u>Fiscal Year Ended June 30,</u>	<u>Certificates of Participation</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2018	\$ 1,180,000	\$ 124,000	\$ 1,304,000
2019	1,230,000	75,800	1,305,800
2020	<u>1,280,000</u>	<u>25,600</u>	<u>1,305,600</u>
	<u>\$ 3,690,000</u>	<u>\$ 225,400</u>	<u>\$ 3,915,400</u>

G. Long-Term Debt

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2017 was as follows:

6% of Equalized Valuation Basis (Municipal)	\$ 381,249,355
Less: Net Debt (Type I School Debt)	<u>-</u>
Remaining Borrowing Power	<u>\$ 381,249,355</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

H. Other Long-Term Liabilities

Judgement – State Aid Recovery

The State Department of Education Office of Fiscal Accountability and Compliance (OFAC) issued a report of review to the Paterson Public Schools (the District) pertaining to enrollment data used for the Application for State School Aid (ASSA) and the District Report of Transported Resident Students (DRTRS) as of October 15, 2012. The report was sent to the district on June 10, 2015. The OFAC also issued a report dated June 10, 2015 covering an audit verification of FY 2012-13 Extraordinary Special Education Aid (EXAID) pertaining to educational and special education services for residential students.

As a result of OFAC’s review, it was determined that a total state aid decrease of \$1,992,658 (\$1,890,824 for EXAID plus \$101,834 for ASSA/DRTRS) is due to the Department of Education for the combined ASSA/DRTRS/EXAID adjustments.

The District filed a hardship appeal to OFAC regarding the state aid recovery. OFAC approved a five-year repayment schedule of the state aid recovery based on the district’s appeal and agreed to defer the repayment schedule until fiscal year 2017-2018. The annual repayments will be deducted beginning in September 2017 from the District’s state aid payments as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amount</u>
2018	\$ 398,532
2019	398,532
2020	398,532
2021	398,531
2022	<u>398,531</u>
	<u>\$ 1,992,658</u>

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2017, was as follows:

	<u>Balance, July 1, 2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance, June 30, 2017</u>	<u>Due Within One Year</u>
Governmental Activities:					
Lease-Purchase Agreement ("COPS")	\$ 4,825,000		\$ (1,135,000)	\$ 3,690,000	\$ 1,180,000
Less: Discount	<u>(9,575)</u>	-	<u>2,829</u>	<u>(6,746)</u>	-
Total Lease - Purchase Agreements (Net)	4,815,425	-	(1,132,171)	3,683,254	1,180,000
Judgement - State Aid Recovery	1,992,658			1,992,658	398,532
Compensated Absences	4,589,958	1,514,334	(1,146,317)	4,957,975	1,500,000
Net Pension Liability	<u>161,232,270</u>	<u>71,034,273</u>	<u>(6,764,097)</u>	<u>225,502,446</u>	-
Governmental Activity Long-Term Liabilities	<u>\$ 172,630,311</u>	<u>\$ 72,548,607</u>	<u>\$ (9,042,585)</u>	<u>\$ 236,136,333</u>	<u>\$ 3,078,532</u>

For the governmental activities, the liabilities for judgement- state aid recovery, compensated absences and net pension liability are generally liquidated by the general fund.

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION

A. Risk Management

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

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$350,000 for any one accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement with Employees Reinsurance Corporation. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2017, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$4,812,267 reported at June 30, 2017 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, 2017 and 2016 are as follows:

Governmental Activities:	<u>Fiscal Year Ended</u>	
	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Unpaid Claims, Beginning of Year	\$ 3,848,040	\$ 3,345,855
Incurred Claims (Including IBNR)	2,530,417	1,708,676
Claim Payments	<u>(1,566,190)</u>	<u>(1,206,491)</u>
Unpaid Claims, End of Year	<u>\$ 4,812,267</u>	<u>\$ 3,848,040</u>

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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

<u>Fiscal Year Ended</u> <u>June 30,</u>	<u>District</u> <u>Contributions</u>	<u>Employee</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2017	None	\$ 589,634	\$ 1,076,852	\$ 3,838,653
2016	\$ 1,000,000	688,174	2,611,176	4,325,871
2015	None	763,998	1,138,784	5,248,873

B. Contingent Liabilities

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

Federal and State Awards – The Board 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 Board may be required to reimburse the grantor government. As of June 30, 2017, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board 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, 2017, the District had no estimated arbitrage earnings due to the IRS.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 Board 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 10 years of service for pension benefits and 25 years for post-retirement health care coverage. PERS is a cost sharing multi-employer defined benefit pension plan.

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. TPAF is a cost sharing plan with special funding situations.

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, certain appointed officials, and certain Board employees not eligible for enrollment in PERS or TPAF. Effective July 1, 2007 membership is mandatory for such individuals with vesting occurring after one (1) year of membership. DCRP is a defined contribution pension plan.

Other Pension Funds

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

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems but are currently suspended as a result of reform legislation.

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

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, 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.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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.

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. The financial reports may be obtained in writing to the State of New Jersey, Department of the Treasury, Division of Investment, P.O. Box 290, Trenton, New Jersey 08625-0290 or at www.state.nj/treasury/doinvest.

Funding Status and Funding Progress

As of July 1, 2015, the most recent actuarial valuation date, the aggregate funded ratio for the State administered TPAF and local PERS retirement systems, is 28 percent with an unfunded actuarial accrued liability of \$108.6 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded TPAF system is 22.33 percent and \$79.0 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS is 40.14 percent and \$29.6 billion, respectively.

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

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

Actuarial Methods and Assumptions

In the July 1, 2015 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) an investment rate of return for the retirement systems of 7.65 percent and (b) projected salary increases applied through the year 2026 of 1.65-5.15 percent based on age for the PERS and varying percentages based on experience for TPAF.

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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 7.06% for PERS, 7.06% for TPAF and 5.50% for DCRP of the employee's annual compensation.

Annual Pension Costs (APC)

Per the requirements of GASB Statement No. 27 *Accounting for Pensions by State and Local Government Employees*, for the fiscal year ended June 30, 2017 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the fiscal years ended June 30, 2017, 2016 and 2015 the Board was required to contribute for PERS and DCRP and the State of New Jersey was required to contribute for TPAF, respectively, for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Fiscal Year Ended <u>June 30,</u>	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2017	\$ 6,764,097	\$ 21,321,970	\$ 12,818
2016	6,175,006	14,722,836	23,250
2015	5,701,280	10,010,684	3,456

In addition for fiscal year 2016/2017 the District contributed \$49,392 for PERS and the State contributed \$58,928 for TPAF for Long Term Disability Insurance Premium (LTDD).

The PERS contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure. The on-behalf TPAF contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB No. 24. The DCRP contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure, as well as, the district-wide financial statements (accrual basis) as an expense.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$13,376,512 during the fiscal year ended June 30, 2017 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been recognized in the district-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as a revenue and expense/expenditure in accordance with GASB No. 24.

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS)

At June 30, 2017, the District reported in the statement of net position (accrual basis) a liability of \$225,502,446 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2016, the District's proportionate share was .76139 percent, which was an increase of .04314 percent from its proportionate share measured as of June 30, 2015 of .71825 percent.

For the fiscal year ended June 30, 2017, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$24,216,281 for PERS. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 4,193,662	
Changes of Assumptions	46,712,062	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	8,598,613	
Changes in Proportion and Differences Between Borough Contributions and Proportionate Share of Contributions	<u>11,216,230</u>	<u>\$ -</u>
Total	<u>\$ 70,720,567</u>	<u>\$ -</u>

At June 30, 2017, the amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense as follows:

Fiscal Year Ending <u>June 30,</u>	<u>Total</u>
2018	\$ 16,097,257
2019	16,097,257
2020	18,031,053
2021	15,343,406
2022	<u>5,151,594</u>
	<u>\$ 70,720,567</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The District's total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	3.08%
Salary Increases:	
Through 2026	1.65-4.15% Based on Age
Thereafter	2.65-5.15% Based on Age
Investment Rate of Return	7.65%
Mortality Rate Table	RP-2000

Assumptions for mortality improvements are based on Society of Actuaries Scale AA.

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad US Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds/Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex US	5.00%	-0.25%
REIT	5.25%	5.63%

Discount Rate

The discount rate used to measure the total pension liabilities of the PERS plan was as follows:

<u>Year</u>	<u>Measurement Date</u>	<u>Discount Rate</u>
2017	June 30, 2016	3.98%

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Discount Rate (Continued)

The following table represents the crossover period, if applicable, for the PERS defined benefit plan:

Period of Projected Benefit Payments for which the Following Rates were Applied:	
Long-Term Expected Rate of Return	Through June 30, 2034
Municipal Bond Rate *	From July 1, 2034 and Thereafter

* The municipal bond return rate used is 2.85% as of the measurement date of June 30, 2016. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the District's proportionate share of the PERS net pension liability calculated using the discount rate of 3.98%, as well as what the District's proportionate share of the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.98 percent) or 1-percentage-point higher (4.98 percent) than the current rate:

	1% Decrease (2.98%)	Current Discount Rate (3.98%)	1% Increase (4.98%)
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 276,326,927</u>	<u>\$ 225,502,446</u>	<u>\$ 183,542,430</u>

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2015. A sensitivity analysis specific to the District's net pension liability was not provided by the pension system.

Pension Plan Fiduciary Net Position

Detailed information about the PERS pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial reports may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/trasury/pensions.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF)

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

For the fiscal year ended June 30, 2017, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$108,690,720 for TPAF. This amount has been included in the district-wide statement of activities (accrual basis) as a revenue and expense in accordance with GASB No. 24.

At June 30, 2016 the State's proportionate share of the net pension liability attributable to the District is \$1,446,584,813. The nonemployer allocation percentages are based on the ratio of the State's contributions made as an employer and nonemployer towards the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF during the year ended June 30, 2016. At June 30, 2016, the state's share of the net pension liability attributable to the District was 1.83888 percent, which was a decrease of .01277 percent from its proportionate share measured as of June 30, 2015 of 1.85165 percent.

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%
Salary Increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment Rate of Return	7.65%

Assumptions for mortality rates were based on the experience of TPAF members reflecting mortality improvement on a generational bases based on a 60-year average of Social Security data from 1953 to 2013.

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Cash	5.00%	0.39%
US Government Bonds	1.50%	1.28%
US Credit Bonds	13.00%	2.76%
US Mortgages	2.00%	2.38%
US Inflation-Indexed Bonds	1.50%	1.41%
US High Yield Bonds	2.00%	4.70%
US Equity Market	26.00%	5.14%
Foreign-Developed Equity	13.25%	5.91%
Emerging Markets Equity	6.50%	8.16%
Private Real Estate Property	5.25%	3.64%
Timber	1.00%	3.86%
Farmland	1.00%	4.39%
Private Equity	9.00%	8.97%
Commodities	0.50%	2.87%
Hedge Funds - MultiStrategy	5.00%	3.70%
Hedge Funds - Equity Hedge	3.75%	4.72%
Hedge Funds - Distressed	3.75%	3.49%

**PATERSON PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Discount Rate

The discount rate used to measure the total pension liabilities of the TPAF plan was as follows:

<u>Year</u>	<u>Measurement Date</u>	<u>Discount Rate</u>
2017	June 30, 2016	3.22%

The following table represents the crossover period, if applicable, for the TPAF defined benefit plan:

Period of Projected Benefit

Payments for which the Following
 Rates were Applied:

Long-Term Expected Rate of Return	Through June 30, 2029
Municipal Bond Rate *	From July 1, 2029 and Thereafter

* The municipal bond return rate used is 2.85% as of the measurement date of June 30, 2016. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the State's proportionate share of the TPAF net pension liability attributable to the District calculated using the discount rate of 3.22%, as well as what the State's proportionate share of the TPAF net pension liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (2.22 percent) or 1-percentage-point higher (4.22 percent) than the current rate:

	1% Decrease (2.22%)	Current Discount Rate (3.22%)	1% Increase (4.22%)
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 1,727,545,543</u>	<u>\$ 1,446,584,813</u>	<u>\$ 1,217,144,118</u>

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2016. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2016 was not provided by the pension system.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the TPAF pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial reports may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

E. Post-Retirement Medical Benefits

The State of New Jersey sponsors and administers the post-retirement health benefit program plans for school districts. The Plans are classified as either single employer plans or cost sharing multiple employer defined benefit plans depending on the plan the eligible employee is covered under.

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, 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-Local 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 584 state and local participating employers and contributing entities for Fiscal Year 2016.

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

Health Benefits Program Fund (HBPF) – Local Education (including Prescription Drug Program Fund) – The State of New Jersey provides paid 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 paid 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 state 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.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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.

Significant Legislation

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

Investment Valuation

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

Funded Status and Funding Progress

As of July 1, 2015, the most recent actuarial valuation date, the State had a \$84.3 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$25.9 billion for state active and retired members and \$41.6 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 includes actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the 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 or contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

Actuarial Methods and Assumptions

In the July 1, 2015, OPEB 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 an assumed investment rate of return of 4.50 percent.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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, 2016, there were 110,512, retirees receiving post-retirement medical benefits and the State contributed \$1.37 billion on their behalf. The cost of these benefits is funded through contributions by the State and in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in Fiscal Year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides employer paid health benefits to members of PERS and the Alternate Benefit Program (ABP) who retired from a board of education or county college with 25 years of service. The State paid \$231.2 million toward Chapter 126 benefits for 20,045 eligible retired members in Fiscal Year 2014.

The School Employees Health Benefits Program (SEHBP) Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et.seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SEHBP. That report may be obtained from the Treasury website at: <http://www.nj.gov/treasury/pensions/pdf/financial/2015divisioncombined.pdf>.

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 fiscal years ended June 30, 2017, 2016 and 2015 were \$17,766,052, \$17,530,831 and \$15,891,967, 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.

F. Tax Abatements

As defined by the Governmental Accounting Standards Board (GASB), a tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. School districts are not authorized by New Jersey statute to enter into tax abatement agreements. However, the municipality in which the school district is situated may have entered into tax abatement agreements, and that potential school tax revenue must be disclosed in these financial statements. If the municipality entered into tax abatement agreements, those agreements will not directly affect the school district's local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

For Paterson Public Schools, the District's share of abated taxes resulting from the municipality having entered into a tax abatement agreement is indeterminate.

NOTE 5 SUBSEQUENT EVENT

On October 18, 2017, the Board approved a resolution to acquire and finance certain energy conservation measures and equipment by means of a lease-purchase financing in the amount of \$14,350,000. As of the date of this report, the Board has not awarded nor executed the lease purchase agreement.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 41,455,956		\$ 41,455,956	\$ 41,455,956	
Tuition	500,000		500,000	821,317	\$ 321,317
Miscellaneous, Including Interest	3,217,160	-	3,217,160	5,920,513	2,703,353
Total - Local Sources	45,173,116	-	45,173,116	48,197,786	3,024,670
State Sources:					
Special Education Aid	15,948,443		15,948,443	15,948,443	
Security Aid	11,457,860		11,457,860	11,457,860	
Extraordinary Aid	2,500,000		2,500,000	3,737,261	1,237,261
Equalization Aid	370,023,727		370,023,727	370,023,727	
Transportation Aid	3,180,870		3,180,870	3,180,870	
PARCC Readiness Aid	273,080		273,080	273,080	
Per Pupil Growth Aid	273,080		273,080	273,080	
Professional Learning Community Aid	278,280		278,280	278,280	
Nonpublic Transportation Reimbursement				102,620	102,620
Internal Audit Reimbursement				117,966	117,966
On Behalf TPAF Pension Contributions (Non-Budgeted)				21,321,970	21,321,970
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)				17,766,052	17,766,052
On Behalf TPAF Long Term Disability Insurance Contributions (Non-Budgeted)				58,928	58,928
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	13,376,512	13,376,512
Total State Sources	403,935,340	-	403,935,340	457,916,649	53,981,309
Federal Sources:					
Special Education Medicare Incentive Program	1,043,032	-	1,043,032	1,090,491	47,459
Total - Federal Sources	1,043,032	-	1,043,032	1,090,491	47,459
Total Revenues	450,151,488	-	450,151,488	507,204,926	57,053,438
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	6,824,589	\$ (64,071)	6,760,518	6,551,030	209,488
Grades 1-5 - Salaries of Teachers	39,237,401	5,061,821	44,299,222	43,992,968	306,254
Grades 6-8 - Salaries of Teachers	24,313,449	(1,324,012)	22,989,437	22,829,607	159,830
Grades 9-12 - Salaries of Teachers	29,235,111	(519,452)	28,715,659	28,606,813	108,846
Regular Programs - Home Instruction:					
Salaries of Teachers	131,983	696,665	828,648	828,648	
Purchased Professional-Educational Services	150,000	(67,888)	82,112	40,818	41,294
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	3,602,386	231,308	3,833,694	3,747,005	86,689
Purchased Professional-Educational Services	447,461	(97,988)	349,473	284,473	65,000
Purchased Technical Services	1,782,999	(562,785)	1,220,214	1,177,763	42,451
Other Purchased Services (400-500 series)	945,651	(63,507)	882,144	791,077	91,067
General Supplies	5,622,294	(1,168,831)	4,453,463	4,294,922	158,541
Textbooks	152,702	(53,491)	99,211	81,372	17,839
Other Objects	99,199	(41,769)	57,430	30,536	26,894
TOTAL REGULAR PROGRAMS - INSTRUCTION	112,545,225	2,026,000	114,571,225	113,257,032	1,314,193
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - MRd:					
Salaries of Teachers	1,064,265	47,785	1,112,050	1,109,172	2,878
Other Salaries for Instruction	745,859	(100,500)	645,359	642,366	2,993
Purchased Professional-Educational Services	3,000		3,000	3,000	
General Supplies	19,650	(3,411)	16,239	16,239	
Textbooks	4,850	(4,250)	600	600	
Total Cognitive - Mild	1,837,624	(60,376)	1,777,248	1,771,377	5,871
Cognitive - Moderate:					
Salaries of Teachers	632,075	103,023	735,098	734,688	410
Other Salaries for Instruction	424,185	12,936	437,121	426,407	10,714
General Supplies	16,020	(4,867)	11,153	10,712	441
Textbooks	4,000	(4,000)	-	-	-
Total Cognitive - Moderate	1,076,280	107,092	1,183,372	1,171,807	11,565
Learning and/or Language Disabilities:					
Salaries of Teachers	3,406,499	439,626	3,846,125	3,795,124	51,001
Other Salaries for Instruction	2,493,804	(290,719)	2,203,085	2,171,136	31,949
Other Purchased Services (400-500 series)	44	(44)	-	-	-
General Supplies	55,201	(27,578)	27,623	27,601	22
Textbooks	3,220	10,033	13,253	13,253	
Other Objects	689	(629)	60	60	
Total Learning and/or Language Disabilities	5,959,457	130,689	6,090,146	6,007,174	82,972

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Visual Impairments:					
General Supplies	\$ 200	-	\$ 200	\$ 200	-
Total Visual Impairments	<u>200</u>	<u>-</u>	<u>200</u>	<u>200</u>	<u>-</u>
Auditory Impairments:					
Salaries of Teachers	157,450	\$ (106,935)	50,515	45,154	\$ 5,361
Total Auditory Impairments	<u>157,450</u>	<u>(106,935)</u>	<u>50,515</u>	<u>45,154</u>	<u>5,361</u>
Behavioral Disabilities:					
Salaries of Teachers	1,027,539	(218,051)	809,488	794,346	15,142
Other Salaries for Instruction	774,222	(126,602)	647,620	630,796	16,824
General Supplies	4,400	(90)	4,310	4,310	-
Textbooks	300	(15)	285	285	-
Total Behavioral Disabilities	<u>1,806,461</u>	<u>(344,758)</u>	<u>1,461,703</u>	<u>1,429,737</u>	<u>31,966</u>
Multiple Disabilities:					
Salaries of Teachers	673,889	146,666	820,555	808,704	11,851
Other Salaries for Instruction	553,573	4,779	558,352	549,006	9,346
General Supplies	6,572	(2,808)	3,764	3,764	-
Textbooks	2,500	(2,500)	-	-	-
Total Multiple Disabilities	<u>1,236,534</u>	<u>146,137</u>	<u>1,382,671</u>	<u>1,361,474</u>	<u>21,197</u>
Resource Room/Resource Center:					
Salaries of Teachers	17,340,571	(99,629)	17,240,942	17,128,595	112,347
Other Salaries for Instruction	706,086	(91,693)	614,393	605,557	8,836
Purchased Professional-Educational Services	200	(200)	-	-	-
Other Purchased Services (400-500 series)	33	(33)	-	-	-
General Supplies	53,773	(23,071)	30,702	30,654	48
Textbooks	4,640	(4,250)	390	390	-
Other Objects	119	(39)	80	80	-
Total Resource Room/Resource Center	<u>18,105,422</u>	<u>(218,915)</u>	<u>17,886,507</u>	<u>17,765,276</u>	<u>121,231</u>
Autism:					
Salaries of Teachers	1,688,041	43,659	1,731,700	1,718,777	12,923
Other Salaries for Instruction	1,380,187	(317,679)	1,062,508	1,048,932	13,576
General Supplies	10,700	(1,823)	8,877	8,877	-
Total Autism	<u>3,078,928</u>	<u>(275,843)</u>	<u>2,803,085</u>	<u>2,776,586</u>	<u>26,499</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers	883,498	(64,551)	818,947	815,765	3,182
Other Salaries for Instruction	831,983	(192,923)	639,060	638,742	318
Total Preschool Disabilities - Full-Time	<u>1,715,481</u>	<u>(257,474)</u>	<u>1,458,007</u>	<u>1,454,507</u>	<u>3,500</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>34,973,837</u>	<u>(880,383)</u>	<u>34,093,454</u>	<u>33,783,292</u>	<u>310,162</u>
Bilingual Education - Instruction					
Salaries of Teachers	12,940,086	(802,396)	12,137,690	12,028,028	109,662
Other Salaries for Instruction	824,277	(184,742)	639,535	624,955	14,580
Purchased Professional-Educational Services	400	(400)	-	-	-
Other Purchased Services (400-500 series)	6,143	(6,143)	-	-	-
General Supplies	226,707	(61,455)	165,252	163,197	2,055
Textbooks	17,090	(14,170)	2,920	2,920	-
Other Objects	3,730	(3,450)	280	280	-
Total Bilingual Education - Instruction	<u>14,018,433</u>	<u>(1,072,756)</u>	<u>12,945,677</u>	<u>12,819,380</u>	<u>126,297</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	240,612	(2,586)	238,026	187,206	50,820
Purchased Services (300-500 series)	1,290	2,710	4,000	3,160	840
Supplies and Materials	2,156	(1,773)	383	383	-
Other Objects	500	(115)	385	385	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>244,558</u>	<u>(1,764)</u>	<u>242,794</u>	<u>190,751</u>	<u>52,043</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	951,244	150,603	1,101,847	1,101,375	472
Purchased Services (300-500 series)	373,393	(109,768)	263,625	223,420	40,205
Supplies and Materials	294,700	(96,300)	198,400	158,975	39,425
Other Objects	57,700	(35,700)	22,000	19,673	2,327
Total School-Spon. Cocurricular Athletics - Inst.	<u>1,677,037</u>	<u>(91,165)</u>	<u>1,585,872</u>	<u>1,503,443</u>	<u>82,429</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Before/After School Programs - Instruction					
Salaries of Teachers	\$ 581,304	\$ 177,741	\$ 759,045	\$ 550,485	\$ 208,560
Other Salaries for Instructions	47,648	45,210	92,858	70,403	22,455
Supplies and Materials	10,000	(9,682)	318	318	-
Total Before/After School Programs - Instruction	638,952	213,269	852,221	621,206	231,015
Before/After School Programs - Support Svcs					
Salaries	212,272	(47,615)	164,657	88,613	76,044
Supplies and Materials	20,000	(13,329)	6,671	-	6,671
Total Before/After School Programs - Support Svcs	232,272	(60,944)	171,328	88,613	82,715
Total Before/After School Programs	871,224	152,325	1,023,549	709,819	313,730
Summer School - Instruction					
Salaries of Teachers	461,888	7,598	469,486	466,236	3,250
Other Salaries for Instructions	316,850	(38,430)	278,420	266,664	11,756
Purchased Professional & Tech Services	35,000	(35,000)	-	-	-
General Supplies	6,800	(5,008)	1,792	1,792	-
Total Summer School - Instruction	820,538	(70,840)	749,698	734,692	15,006
Summer School - Support Svcs					
Salaries	32,559	(8,678)	23,881	23,833	48
Total Summer School - Support Svcs	32,559	(8,678)	23,881	23,833	48
Total Summer School	853,097	(79,518)	773,579	758,525	15,054
Alternative Education Program - Instruction					
Salaries of Teachers	3,050,285	(367,224)	2,683,061	2,647,701	35,360
Other Salaries for Instructions	229,420	(58,382)	171,038	140,252	30,786
Other Purchased Services (400-500 series)	1,500	(1,500)	-	-	-
General Supplies	23,590	(17,980)	5,610	5,520	90
Textbooks	8,500	(8,500)	-	-	-
Other Objects	5,000	(4,811)	189	189	-
Total Alternative Education Program - Instruction	3,318,295	(458,397)	2,859,898	2,793,662	66,236
Alternative Education Program - Support Svcs					
Salaries	944,229	56,648	1,000,877	968,159	32,718
Purchased Services (400-500 series)	550	(550)	-	-	-
Supplies and Materials	11,363	(8,666)	2,697	2,197	500
Other Objects	1,500	(1,500)	-	-	-
Total Alternative Education Program - Support Svcs	957,642	45,932	1,003,574	970,356	33,218
Total Alternative Education Program	4,275,937	(412,465)	3,863,472	3,764,018	99,454
Other Supplemental / At Risk Programs - Instruction					
Salaries of Teachers	102,125	54,602	156,727	156,142	585
Other Purchased Services (400-500 series)	100	(100)	-	-	-
Total Other Supplemental at Risk Programs - Instruction	102,225	54,502	156,727	156,142	585
Other Supplemental at Risk Programs - Support Svcs					
Salaries	194,187	19,040	213,227	206,107	7,120
Supplies and Materials	6,580	(357)	6,223	6,059	164
Other Objects	420	(420)	-	-	-
Total Other Supplemental at Risk Programs - Support Svcs	201,187	18,263	219,450	212,166	7,284
Total Other Supplemental / At Risk Programs	303,412	72,765	376,177	368,308	7,869
Community Services Programs/Operations					
Salaries	129,619	182,591	312,210	312,203	7
Purchased Services (300-500 series)	485,565	(131,399)	354,166	317,423	36,743
Supplies and Materials	225	(225)	-	-	-
Total Community Services Programs/Operations	615,409	50,967	666,376	629,626	36,750
TOTAL INSTRUCTION	170,378,169	(235,994)	170,142,175	167,784,194	2,357,981
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	250,000	70,816	320,816	309,644	11,172
Tuition to Other LEAs Within the State - Special	1,500,000	(124,575)	1,375,425	1,367,531	7,894
Tuition to County Voc. School Dist. - Regular	18,872,750	(20,991)	18,851,759	18,851,759	-
Tuition to County Voc. School Dist. - Special	941,450	28,513	969,963	964,045	5,918
Tuition to CSSD & Regional Day Schools	3,500,000	(208,710)	3,291,290	3,284,688	6,602
Tuition to Private Schools for the Disabled - Within State	13,426,519	2,507,425	15,933,944	15,651,182	282,762
Tuition - State Facilities	773,481	-	773,481	773,481	-
Total Undistributed Expenditures - Instruction:	39,264,200	2,252,478	41,516,678	41,202,330	314,348

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 1,088,000	\$ (24,925)	\$ 1,063,075	\$ 1,039,386	\$ 23,689
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	574,689	(95,182)	479,507	437,539	41,968
Salaries of Community/School Coordinators	45,222	251,287	296,509	291,504	5,005
Purchased Professional and Technical Services	1,000	(1,000)			
Other Purchased Services (400-500 series)	7,000	19,637	26,637	26,000	637
Supplies and Materials	4,659	(4,210)	449	449	-
Total Undistributed Expend. - Attend. & Social Work	1,720,570	145,607	1,866,177	1,794,878	71,299
Undist. Expend. - Health Services					
Salaries	4,277,654	117,119	4,394,773	4,319,851	74,922
Purchased Professional and Technical Services	187,509	(86,577)	100,932	89,250	11,682
Other Purchased Services (400-500 series)	190,418	(501)	189,917	189,917	
Supplies and Materials	93,447	(33,767)	59,680	58,940	740
Total Undistributed Expenditures - Health Services	4,749,028	(3,726)	4,745,302	4,657,958	87,344
Undist. Expend. - Speech, OT, PT and Related Services					
Salaries	2,464,126	(127,153)	2,336,973	2,320,675	16,298
Purchased Professional - Educational Services	500,000	(324,721)	175,279	174,279	1,000
Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.	2,964,126	(451,874)	2,512,252	2,494,954	17,298
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	6,533,998	555,539	7,089,537	7,079,512	10,025
Purchased Professional - Educational Services	960,000	(629,659)	330,341	165,876	164,465
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	7,493,998	(74,120)	7,419,878	7,245,388	174,490
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	6,555,142	(543,944)	6,011,198	5,908,467	102,731
Salaries of Secretarial and Clerical Assistants	312,883	81,411	394,294	379,961	14,333
Other Salaries	447,508	(56,241)	391,267	381,112	10,155
Purchased Professional - Educational Services	11,189	(9,964)	1,225	1,225	
Other Purchased Prof. and Tech. Services	360,000	(94,841)	265,159	265,159	
Other Purchased Services (400-500 series)	68,598	(4,730)	63,868	51,867	12,001
Supplies and Materials	80,086	(20,100)	59,986	52,659	7,327
Other Objects	1,200	(1,200)	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	7,836,606	(649,609)	7,186,997	7,040,450	146,547
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	10,131,210	(294,840)	9,836,370	9,228,311	608,059
Salaries of Secretarial and Clerical Assistants		3,500	3,500	2,606	894
Other Purchased Prof. and Tech. Services	78,500	6,646	85,146	59,347	25,799
Mis. Purchase Serv. (400-500 series other than Residential Costs)	5,250	(1,466)	3,784	2,862	922
Supplies and Materials	-	11,703	11,703	6,499	5,204
Total Undist. Expend. - Other Supp. Serv. Students - Spl	10,214,960	(274,457)	9,940,503	9,299,625	640,878
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	4,885,863	(255,917)	4,629,946	4,569,328	60,618
Salaries of Other Professional Staff	369,243	130,528	499,771	499,548	223
Salaries of Secr and Clerical Assist.	606,152	149,008	755,160	742,666	12,494
Other Salaries	283,271	(6,466)	276,805	259,690	17,115
Sal of Facilitators, Math & Literacy Coaches	201,527	78,461	279,988	279,958	30
Purchased Prof- Educational Services	315,100	(52,690)	262,410	194,410	68,000
Other Purch Prof. and Tech. Services	411,000	(202,037)	208,963	208,963	
Other Purch Services (400-500)	835,500	(330,763)	504,737	498,721	6,016
Supplies and Materials	66,048	(14,977)	51,071	49,799	1,272
Other Objects	12,278	(5,497)	6,781	6,637	144
Total Undist. Expend. - Improvement of Inst. Serv.	7,985,982	(510,350)	7,475,632	7,309,720	165,912
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,615,264	176,726	2,791,990	2,779,723	12,267
Purchased Professional and Technical Services	6,540	(2,680)	3,860	2,500	1,360
Other Purchased Services (400-500 series)	92,230	(34,511)	57,719	57,719	
Supplies and Materials	109,391	1,629	111,020	110,699	321
Other Objects	1,800	-	1,800	1,800	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,825,225	141,164	2,966,389	2,952,441	13,948

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	\$ 40,837	\$ 64,948	\$ 105,785	\$ 105,784	\$ 1
Salaries of Secretarial and Clerical Assist	27,200	(469)	26,731	2,270	24,461
Other Salaries	58,260	(20,400)	37,860		37,860
Unused Vacation Payments to Terminated/Retired Staff	100,000	(50,000)	50,000		50,000
Purchased Professional - Educational Serv	465,640	(228,610)	237,030	231,043	5,987
Other Purchased Services (400-500 series)	18,130	(18,000)	130	130	
Supplies and Materials	28,900	(23,664)	5,236	5,236	-
Total Undist. Expend. - Instructional Staff Training Serv.	738,967	(276,195)	462,772	344,463	118,309
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	2,186,888	65,193	2,252,081	2,234,017	18,064
Salaries of Attorneys	137,378	(114,000)	23,378	22,896	482
Legal Services	946,400	112,430	1,058,830	958,336	100,494
Audit Fees	125,000	137,914	262,914	262,500	414
Architect/Engineering Services	100,000	(74,930)	25,070	6,900	18,170
Purchased Professional Services	495,800	183,459	679,259	595,528	83,731
Purchased Technical Services	74,000	(51,000)	23,000	19,800	3,200
Communications/Telephone	940,200	(96,853)	843,347	783,041	60,306
BOE Other Purchased Services	62,900	(33,602)	29,298	14,619	14,679
Other Purchased Services (400-500 series)	1,511,000	(544,429)	966,571	949,239	17,332
Supplies and Materials	49,500	(17,270)	32,230	27,514	4,716
BOE in-House Training/Meeting	14,000	(3,000)	11,000	9,802	1,198
Judgements Against The School District	140,000	163,381	303,381	278,631	24,750
Miscellaneous Expenditures	125,500	(107,499)	18,001	11,527	6,474
BOE Membership & Dues	38,000	(1,337)	36,663	30,486	6,177
Total Undist. Expend. - Supp. Serv. - General Admin.	6,946,566	(381,543)	6,565,023	6,204,836	360,187
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	12,232,618	1,531,394	13,764,012	13,667,467	96,545
Salaries of Secretarial and Clerical Assistants	4,021,998	178,061	4,200,059	4,097,123	102,936
Other Purchased Services (400-500 series)	93,730	(52,715)	41,015	38,250	2,765
Supplies and Materials	408,556	(134,292)	274,264	258,020	16,244
Other Objects	32,140	(26,254)	5,886	5,500	386
Total Undist. Expend. - Support Serv. - School Admin.	16,789,042	1,496,194	18,285,236	18,066,360	218,876
Undist. Expend. - Central Services					
Salaries	4,128,168	(58,197)	4,069,971	3,852,134	217,837
Purchased Professional Services	627,700	(170,000)	457,700	324,935	132,765
Purchased Technical Services	114,795	87,302	202,097	200,726	1,371
Misc Purchased Services (400-500) (O/T 594)	257,200	(90,631)	166,569	164,901	1,668
Supplies and Materials	74,776	(25,591)	49,185	35,241	13,944
Miscellaneous Expenditures	2,500	7,490	9,990	8,178	1,812
Total Undist. Expend. - Central Services	5,205,139	(249,627)	4,955,512	4,586,115	369,397
Undist. Expend. - Admin Information Technology					
Salaries	615,925	123,965	739,890	717,366	22,524
Purchased Technical Services	1,900,110	(618,688)	1,281,422	1,100,886	180,536
Other Purchased Services (400-500 series)	83,000	(14,000)	69,000	67,931	1,069
Supplies and Materials	150,000	(35,240)	114,760	63,032	51,728
Total Undist. Expend. - Admin Information Technology	2,749,035	(543,963)	2,205,072	1,949,215	255,857
Undist. Expend. - Required Maintenance for School Facilities					
Salaries	3,597,804	(425,254)	3,172,550	3,032,163	140,387
Cleaning, Repair, and Maintenance Services	3,098,318	(463,337)	2,634,981	2,345,766	289,215
General Supplies	1,120,000	(224,109)	895,891	819,167	76,724
Other Objects	55,000	8,551	63,551	63,107	444
Total Undist. Expend. - Required Maintenance for School Facilities	7,871,122	(1,104,149)	6,766,973	6,260,203	506,770
Undist. Expend. - Care & Upkeep of Grounds					
Cleaning, Repair, and Maintenance Services	3,000	-	3,000	2,846	154
Total Undist. Expend. - Care and Upkeep of Grounds	3,000	-	3,000	2,846	154
Undist. Expend. - Security					
Salaries	3,027,532	325,940	3,353,472	3,273,359	80,113
Purchased Professional and Technical Services	6,250,243	(1,095,244)	5,154,999	4,884,644	270,355
Miscellaneous Purchased Services	40,000	(10,000)	30,000	28,995	1,005
General Supplies	47,705	(14,412)	33,293	32,571	722
Total Undist. Expend. - Security	9,365,480	(793,716)	8,571,764	8,219,569	352,195

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 3,183,653	\$ 409,412	\$ 3,593,065	\$ 3,536,507	\$ 56,558
Salaries of Non-Instructional Aides	1,860,555	(904,071)	956,484	736,678	219,806
Cleaning, Repair and Maintenance Services	9,361,200	(612,225)	8,748,975	8,618,059	130,916
Rental of Land, Building & Other than Lease Purchases	5,653,003	(448,205)	5,204,798	5,191,416	13,382
Other Purchased Property Services	424,800	(70,000)	354,800	291,238	63,562
Insurance	2,131,700	(195,330)	1,936,370	1,925,492	10,878
Miscellaneous Purchased Services	40,000	354,593	394,593	394,593	
General Supplies	185,754	(83,171)	102,583	85,173	17,410
Energy (Natural Gas)	2,250,000	(617,652)	1,632,348	1,522,082	110,266
Energy (Electricity)	4,250,000	(200,000)	4,050,000	4,049,340	660
Energy (Oil)	40,000	(40,000)	-	-	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	29,380,665	(2,406,649)	26,974,016	26,350,578	623,438
Total Undist. Expend. - Oper. & Maint. Of Plant	46,620,267	(4,304,514)	42,315,753	40,833,196	1,482,557
Undist. Expend. - Student Transportation Serv.					
Salaries on Non-Instructional Aides	75,000	(28,244)	46,756	46,756	
Sal. For Pup. Trans. (Bet. Home and School) - Regular	382,942	(100,359)	282,583	282,583	
Sal. For Pup. Trans. (Other than Bet. Home and School)	473,863	(47,127)	426,736	309,205	117,531
Management Fees - ESC & CTSA Transportation Programs	250,000	44,241	294,241	293,715	526
Other Purchased Professional and Technical Services	20,000	(13,150)	6,850	3,588	3,262
Contract Services - (Between Home and School) - Vendors	2,633,325	448,586	3,081,911	3,068,163	13,748
Contract Services (Other than Between Home & School)-Vendors	75,887	(38,654)	37,233	34,330	2,903
Contr Serv (Spl. Ed. Students) - Vendors	5,040,000	1,750,796	6,790,796	6,739,856	50,940
Contr Serv (Regular Students) - ESCs & CTSA	3,010,000	982,000	3,992,000	3,905,370	86,630
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	4,000,000	1,581,606	5,581,606	5,260,809	320,797
Contr Serv. - Aid in Lieu Payments - Nonpublic	474,000	12,700	486,700	478,563	8,137
Contr Serv. - Aid in Lieu Payments - Choice	6,000	7,300	13,300	13,260	40
Misc. Purchased Serv. - Transportation	134,500	(133,535)	965	885	80
Transportation Supplies	57,000	(8,000)	49,000	48,990	10
Other Objects	600	(600)	-	-	-
Total Undist. Expend. - Student Transportation Serv.	16,633,117	4,457,560	21,090,677	20,486,073	604,604
ALLOCATED BENEFITS					
Regular Programs - Instruction - Employee Benefits					
Health Benefits	282,619	135,000	417,619	417,619	
Special Programs - Instruction - Employee Benefits					
Health Benefits	732,426	(24,006)	708,420	708,420	
Community Services Programs/Operations - Employee Benefits					
Health Benefits	1,266	40,000	41,266	41,266	
Attendance and Social Work Services - Employee Benefits					
Health Benefits	148,718		148,718	148,718	
Health Services - Employee Benefits					
Health Benefits	214,857		214,857	214,857	
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits					
Health Benefits	517,787	5,322	523,109	523,108	1
Other Support Services - Students - Extraordinary Services - Employee Benefits					
Health Benefits	3,340,664	1,156,032	4,496,696	4,496,393	303
Other Support Services - Guidance - Employee Benefits					
Health Benefits	148,427		148,427	148,427	
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	1,779,605	(66,849)	1,712,756	1,712,572	184
Improvement of Instruction Services - Employee Benefits					
Health Benefits	437,104		437,104	437,104	
Educational Media Services - School Library - Employee Benefits					
Health Benefits	293,226	(16,000)	277,226	277,226	
Instructional Staff Training Services - Employee Benefits					
Tuition Reimbursement	1,154,558	50,000	1,204,558	960,500	244,058
Health Benefits		15,000	15,000	15,000	
Support Services- General Administration - Employee Benefits					
Health Benefits	250,751	4,656	255,407	255,407	
Support Services- School Administration - Employee Benefits					
Health Benefits		11,000	11,000	11,000	
Support Services - Central Services - Employee Benefits					
Health Benefits	935,724	(24,258)	911,466	911,409	57
Support Services- Admin. Info. Tech. - Employee Benefits					
Health Benefits	100,055	30,000	130,055	130,055	
Operation and Maintenance of Plant Services - Employee Benefits					
Health Benefits	1,028,363	(52,680)	975,683	974,208	1,475
Other Employee Benefits	46,800	(365)	46,435	39,671	6,764
Student Transportation Services - Employee Benefits					
Health Benefits	77,128	5,000	82,128	82,128	-
TOTAL ALLOCATED BENEFITS	11,490,078	1,267,852	12,757,930	12,505,088	252,842

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
UNALLOCATED BENEFITS					
Group Insurance	\$ 10,000		\$ 10,000	\$ 8,991	\$ 1,009
Social Security Contributions	6,416,430	\$ (183,363)	6,233,067	5,380,683	852,384
Other Retirement Contributions - PERS	6,935,500	(122,011)	6,813,489	6,813,489	
Other Retirement Contributions - Regular	584,099	302,865	886,964	867,482	19,482
Unemployment Compensation	3,665,716	(3,663,088)	2,628		2,628
Workmen's Compensation	1,415,000	878,961	2,293,961	2,833,193	(539,232)
Health Benefits	51,222,848	274,626	51,497,474	51,493,166	4,308
Other Employee Benefits	600,000	54,189	654,189	650,977	3,212
Retirement Sick Pay	1,400,000	1,111,137	2,511,137	464,203	2,046,934
TOTAL UNALLOCATED BENEFITS	72,249,593	(1,346,684)	70,902,909	68,512,184	2,390,725
On Behalf TPAF Pension Contributions (Non-Budgeted)				21,321,970	(21,321,970)
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)				17,766,052	(17,766,052)
On Behalf TPAF Long Term Disability Insurance Contributions (Non-Budgeted)				58,928	(58,928)
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	13,376,512	(13,376,512)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	52,523,462	(52,523,462)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	83,739,671	(78,832)	83,660,839	133,540,734	(49,879,895)
TOTAL UNDISTRIBUTED EXPENDITURES	264,476,499	694,193	265,170,692	310,008,736	(44,838,044)
TOTAL CURRENT EXPENDITURES	434,854,668	458,199	435,312,867	477,792,930	(42,480,063)
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	19,600	(4,135)	15,465	15,465	
Grades 6-8	65,260	(45,909)	19,351	19,351	
Grades 9-12	30,455	(19,123)	11,332	11,332	
Undistributed Expenditures - Instruction	82,000		82,000	62,316	19,684
Undistributed Expenditures - Technology	130,000		130,000	103,810	26,190
Undistributed Expenditures - Operation of Plant Services	210,000		210,000	82,437	127,563
Undistributed Expenditures - Security Equipment	20,000	(693)	19,307	19,307	
Total Equipment	557,315	(69,860)	487,455	314,918	173,437
Facilities Acquisition and Construction Services					
Other Purchased Prof. & Tech. Serv.	200,000		200,000	24,135	175,865
Construction Services	2,000,000	-	2,000,000	1,893,958	106,042
Total Facilities Acquisition and Construction Services	2,200,000	-	2,200,000	1,918,093	281,907
TOTAL CAPITAL OUTLAY	2,757,315	(69,860)	2,687,455	2,232,111	455,344
SPECIAL SCHOOLS					
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	112,504	12,619	125,123	125,123	
General Supplies	14,214	(5,852)	8,362	8,325	37
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	126,718	6,767	133,485	133,448	37
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	20,150	(440)	19,710	3,194	16,516
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	20,150	(440)	19,710	3,194	16,516
Total Accred. Even./Adult H.S./Post-Grad.	146,868	6,327	153,195	136,642	16,553
Adult Education-Local-Instruction					
Salaries of Teachers	546,615	(23,084)	523,531	517,798	5,733
Secretarial & Clerical Salaries		6,500	6,500	1,715	4,785
General Supplies	1,206	(298)	908	907	1
Total Adult Education-Local-Instruction	547,821	(16,882)	530,939	520,420	10,519
Adult Education-Local-Support Serv.					
Salaries	269,509	21,116	290,625	286,460	4,165
Personal Services - Employee Benefits	101,135	14,500	115,635	93,124	22,511
Other Objects	1,500	(1,500)	-	-	-
Total Adult Education-Local-Support Serv.	372,144	33,866	406,011	382,558	23,453
Total Adult Education-Local	923,215	16,984	940,199	902,978	37,221
Adult Education Testing Centers					
Salaries	8,784	(30)	8,754	8,754	
Supplies and Materials	33,216	(24,018)	9,198	9,189	9
Total Adult Education Testing Centers	42,000	(24,048)	17,952	17,943	9
TOTAL SPECIAL SCHOOLS	1,112,083	(737)	1,111,346	1,057,563	53,783
Transfer of Funds to Charter Schools	34,047,320	-	34,047,320	33,990,530	56,790
TOTAL EXPENDITURES	472,771,386	387,602	473,158,988	515,073,134	(41,914,146)

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (22,619,898)	\$ (387,602)	\$ (23,007,500)	\$ (7,868,208)	\$ 15,139,292
Other Financing Sources (Uses):					
Operating Transfer In:					
Transfer from Special Revenue Fund - Preschool Program		6,900,000	6,900,000	6,900,000	
Contribution to School Based Budgets - General Fund	244,750,098	4,053,120	248,803,218	246,299,470	(2,503,748)
Contr. to School Based Budgets - Spec. Rev. Fund	6,550,025		6,550,025	6,488,351	(61,674)
Operating Transfer Out:					
Transfer to Special Revenue Fund - Preschool Program	(2,536,583)		(2,536,583)	(2,536,583)	
Contribution to School Based Budgets	(244,750,098)	(4,053,120)	(248,803,218)	(246,299,470)	2,503,748
Total Other Financing Sources (Uses):	4,013,442	6,900,000	10,913,442	10,851,768	(61,674)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(18,606,456)	6,512,398	(12,094,058)	2,983,560	15,077,618
Fund Balance, July 1, 2016	31,992,158	-	31,992,158	31,992,158	-
Fund Balance, June 30, 2017	\$ 13,385,702	\$ 6,512,398	\$ 19,898,100	34,975,718	\$ 15,077,618
Recapitulation:					
Restricted Fund Balance:					
Capital Reserve				1,879,263	
Capital Reserve - Designated for Subsequent Year's Expenditures				2,200,000	
Emergency Reserve				1,000,000	
Excess Surplus				3,794,453	
Assigned Fund Balance:					
Year End Encumbrances				138,370	
Designated for Subsequent Year's Expenditures				15,451,793	
Unassigned Fund Balance				10,511,839	
				34,975,718	
Reconciliation to Governmental Funds Statements (GAAP):					
Less: State Aid Payments not Realized on GAAP Basis					
Delayed State Aid			\$ 39,789,091		
Extraordinary Aid			3,737,261		
				(43,526,352)	
Fund Balance per Governmental Funds (GAAP)				(8,550,634)	

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Local Sources:												
Local Tax Levy	\$ 41,455,956		\$ 41,455,956				\$ 41,455,956		\$ 41,455,956	\$ 41,455,956		\$ 41,455,956
Tuition	500,000		500,000				500,000		500,000	821,317		821,317
Miscellaneous, Including Interest	3,217,160		3,217,160				3,217,160		3,217,160	5,920,513		5,920,513
Total - Local Sources	45,173,116		45,173,116				45,173,116		45,173,116	48,197,786		48,197,786
State Sources:												
Special Education Aid	15,948,443		15,948,443				15,948,443		15,948,443	15,948,443		15,948,443
Security Aid	11,457,860		11,457,860				11,457,860		11,457,860	11,457,860		11,457,860
Extraordinary Aid	2,500,000		2,500,000				2,500,000		2,500,000	3,737,261		3,737,261
Equalization Aid	370,023,727		370,023,727				370,023,727		370,023,727	370,023,727		370,023,727
Transportation Aid	3,180,870		3,180,870				3,180,870		3,180,870	3,180,870		3,180,870
PARCC Readiness Aid	273,080		273,080				273,080		273,080	273,080		273,080
Per Pupil Growth Aid	273,080		273,080				273,080		273,080	273,080		273,080
Professional Learning Community Aid	278,280		278,280				278,280		278,280	278,280		278,280
Nonpublic Transportation Reimbursement										102,620		102,620
Internal Audit Reimbursement										117,966		117,966
On Behalf TPAF Pension Contributions (Non-Budgeted)										21,321,970		21,321,970
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)										17,766,652		17,766,652
On Behalf TPAF Long Term Disability Insurance Contributions (Non-Budgeted)										58,928		58,928
On-Behalf TPAF Social Security (Reimbursed - Non-Bur)										13,376,512		13,376,512
Total - State Sources	403,935,340		403,935,340				403,935,340		403,935,340	457,916,649		457,916,649
Federal Sources:												
Special Education Medicare Incentive Program	1,043,032		1,043,032				1,043,032		1,043,032	1,090,491		1,090,491
Total - Federal Sources	1,043,032		1,043,032				1,043,032		1,043,032	1,090,491		1,090,491
Total Revenues	450,151,488		450,151,488				450,151,488		450,151,488	507,204,926		507,204,926
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
Kindergarten - Salaries of Teachers	\$ 6,824,589		6,824,589	\$ (64,071)		\$ (64,071)	\$ 6,760,518		6,760,518	\$ 6,551,030		6,551,030
Grades 1-5 - Salaries of Teachers	1,539,145	37,698,256	39,237,401	(653,257)	5,715,078	5,061,821	895,888	43,413,334	44,299,222	720,224	43,272,744	43,992,968
Grades 6-8 - Salaries of Teachers	913,967	23,399,482	24,313,449	(693,149)	(630,863)	(1,324,012)	220,818	22,768,619	22,989,437	163,990	22,665,617	22,829,607
Grades 9-12 - Salaries of Teachers	1,213,849	28,021,262	29,235,111	(958,203)	438,751	(519,452)	255,646	28,460,013	28,715,659	229,721	28,377,092	28,606,813
Regular Programs - Home Instruction:												
Salaries of Teachers	131,983		131,983	696,665		696,665	828,648		828,648	828,648		828,648
Purchased Professional-Educational Services	150,000		150,000	(67,888)		(67,888)	82,112		82,112	40,818		40,818
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction	27,000	3,575,386	3,602,386		231,308	231,308	27,000	3,806,694	3,833,694		3,747,005	3,747,005
Purchased Professional-Educational Services	280,877	166,584	447,461	(36,593)	(61,395)	(97,988)	244,284	105,189	349,473	179,284	105,189	284,473
Purchased Technical Services	1,689,540	93,459	1,782,999	(525,835)	(36,950)	(562,785)	1,163,705	56,509	1,220,214	1,126,650	51,113	1,177,763
Other Purchased Services (400-500 series)	869,528	76,123	945,651	(61,380)	(2,127)	(63,507)	808,148	73,996	882,144	721,214	69,863	791,077
General Supplies	3,039,505	2,582,789	5,622,294	(815,861)	(352,970)	(1,168,831)	2,223,644	2,229,819	4,453,463	2,094,022	2,200,900	4,294,922
Textbooks	21,000	131,702	152,702	(5,111)	(48,380)	(53,491)	15,889	83,322	99,211	768	80,604	81,372
Other Objects	31,000	68,199	99,199	(26,130)	(15,639)	(41,769)	4,870	52,560	57,430	4,870	25,666	30,536
TOTAL REGULAR PROGRAMS - INSTRUCTION	9,907,394	102,637,831	112,545,225	(3,146,742)	5,172,742	2,026,000	6,760,652	107,810,573	114,571,225	6,110,209	107,146,823	113,257,032
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers		1,064,265	1,064,265		47,785	47,785		1,112,050	1,112,050		1,109,172	1,109,172
Other Salaries for Instruction		745,859	745,859		(100,500)	(100,500)		645,359	645,359		642,366	642,366
Purchased Professional-Educational Services		3,000	3,000		-	-		3,000	3,000		3,000	3,000
General Supplies		19,650	19,650		(3,411)	(3,411)		16,239	16,239		16,239	16,239
Textbooks		4,850	4,850		(4,250)	(4,250)		600	600		600	600
Total Cognitive - Mild		1,837,624	1,837,624		(60,376)	(60,376)		1,777,248	1,777,248		1,771,377	1,771,377

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	
Cognitive - Moderate																
Salaries of Teachers		632,075	632,075		103,023	103,023		735,098		735,098	735,098			734,688	734,688	
Other Salaries for Instruction		424,185	424,185		12,936	12,936		437,121		437,121	437,121			428,407	428,407	
General Supplies		16,020	16,020		(4,867)	(4,867)		11,153		11,153	11,153			10,712	10,712	
Textbooks		4,000	4,000		(4,000)	(4,000)										
Total Cognitive - Moderate		1,076,280	1,076,280		107,992	107,992		1,183,372		1,183,372	1,183,372			1,171,807	1,171,807	
Learning and/or Language Disabilities:																
Salaries of Teachers		3,406,699	3,406,699		439,676	439,676		3,846,125		3,846,125	3,846,125			3,795,124	3,795,124	
Other Salaries for Instruction		2,493,804	2,493,804		(290,719)	(290,719)		2,203,085		2,203,085	2,203,085			2,171,136	2,171,136	
Other Purchased Services (400-500 series)		44	44		(44)	(44)										
General Supplies		55,201	55,201		(27,378)	(27,378)		27,823		27,823	27,823			27,601	27,601	
Textbooks		3,220	3,220		10,033	10,033		13,253		13,253	13,253			13,253	13,253	
Other Objects		89	89		(82)	(82)		7		7	7			6	6	
Total Learning and/or Language Disabilities		5,939,437	5,939,437		330,389	330,389		6,090,145		6,090,145	6,090,145			6,007,174	6,007,174	
Visual Impairments:																
General Supplies		200	200		-	-		200		200	200			200	200	
Total Visual Impairments		200	200		-	-		200		200	200			200	200	
Hearing Impairments:																
Salaries of Teachers		55,442	137,450		(102,008)	(102,008)		50,515		50,515	50,515			45,154	45,154	
Other Salaries for Instruction		102,008	137,450		(102,008)	(102,008)		50,515		50,515	50,515			45,154	45,154	
Total Hearing Impairments		157,450	157,450		(102,008)	(102,008)		101,030		101,030	101,030			90,308	90,308	
Behavioral Disabilities:																
Salaries of Teachers		1,027,539	1,027,539		(218,051)	(218,051)		809,488		809,488	809,488			794,346	794,346	
Other Salaries for Instruction		774,222	774,222		(126,602)	(126,602)		647,620		647,620	647,620			630,796	630,796	
General Supplies		4,400	4,400		(90)	(90)		4,310		4,310	4,310			4,310	4,310	
Textbooks		300	300		(15)	(15)		285		285	285			285	285	
Total Behavioral Disabilities		1,806,461	1,806,461		(344,758)	(344,758)		1,461,703		1,461,703	1,461,703			1,429,727	1,429,727	
Multiple Disabilities:																
Salaries of Teachers		673,889	673,889		(30,148)	(30,148)		643,741		643,741	643,741			631,896	631,896	
Other Salaries for Instruction		553,573	553,573		4,779	4,779		558,352		558,352	558,352			549,006	549,006	
General Supplies		6,572	6,572		(2,808)	(2,808)		3,764		3,764	3,764			3,764	3,764	
Textbooks		2,500	2,500		(2,500)	(2,500)										
Total Multiple Disabilities		1,236,434	1,236,434		(30,677)	(30,677)		1,205,757		1,205,757	1,205,757			1,184,666	1,184,666	
Resource Room/Resource Center:																
Salaries of Teachers		17,340,571	17,340,571		(105,905)	(105,905)		17,234,666		17,234,666	17,234,666			17,122,319	17,122,319	
Other Salaries for Instruction		706,086	706,086		(91,693)	(91,693)		614,393		614,393	614,393			605,557	605,557	
Purchased Professional/Educational Services		200	200		(200)	(200)										
Other Purchased Services (400-500 series)		33	33		(33)	(33)										
General Supplies		53,773	53,773		(23,071)	(23,071)		30,702		30,702	30,702			30,654	30,654	
Textbooks		4,640	4,640		(4,250)	(4,250)		390		390	390			390	390	
Other Objects		119	119		(39)	(39)		80		80	80			80	80	
Total Resource Room/Resource Center		18,105,422	18,105,422		(225,191)	(225,191)		17,880,231		17,880,231	17,880,231			17,759,000	17,759,000	
Art/Art:																
Salaries of Teachers		1,688,041	1,688,041		43,659	43,659		1,731,700		1,731,700	1,731,700			1,718,777	1,718,777	
Other Salaries for Instruction		1,380,187	1,380,187		(317,679)	(317,679)		1,062,508		1,062,508	1,062,508			1,046,932	1,046,932	
General Supplies		10,700	10,700		(8,231)	(8,231)		8,877		8,877	8,877			8,877	8,877	
Total Art/Art		3,078,928	3,078,928		(275,843)	(275,843)		2,803,085		2,803,085	2,803,085			2,776,586	2,776,586	
Preschool Disabilities - Full-Time:																
Salaries of Teachers		883,498	883,498		(75,461)	(75,461)		808,037		808,037	808,037			808,037	808,037	
Other Salaries for Instruction		831,983	831,983		(192,923)	(192,923)		639,060		639,060	639,060			638,742	638,742	
General Supplies		1,715,481	1,715,481		(10,910)	(10,910)		1,448,097		1,448,097	1,448,097			1,436,719	1,436,719	
Total Preschool Disabilities - Full-Time		3,410,962	3,410,962		(279,294)	(279,294)		3,131,668		3,131,668	3,131,668			3,123,500	3,123,500	
TOTAL SPECIAL EDUCATION - INSTRUCTION		33,156,548	33,156,548		(693,081)	(693,081)		32,463,467		32,463,467	32,463,467			32,133,429	32,133,429	

PATERSON PUBLIC SCHOOLS
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Bilingual Education - Instruction												
Salaries of Teachers		\$ 12,940,086	\$ 12,940,086		\$ (802,396)	\$ (802,396)		\$ 12,137,690	\$ 12,137,690		\$ 12,028,028	\$ 12,028,028
Other Salaries for Instruction		824,277	824,277		(184,742)	(184,742)		639,535	639,535		624,955	624,955
Purchased Professional-Educational Services		400	400		(400)	(400)						
Other Purchased Services (400-500 series)		6,000	6,000		(6,000)	(6,000)						
General Supplies	\$ 63,800	162,907	226,707	\$ (10,770)	(14,170)	(24,940)	\$ 53,030	112,222	166,252	\$ 51,652	112,145	165,197
Textbooks		17,090	17,090		(3,450)	(3,450)		2,920	2,920		2,920	2,920
Other Objects		3,130	3,130		(3,450)	(3,450)		2,920	2,920		2,920	2,920
Total Bilingual Education - Instruction	69,800	13,948,633	14,018,433	(16,770)	(1,033,965)	(1,050,735)	53,030	12,892,647	12,945,677	51,652	12,786,328	12,837,980
School-Spon. Co-curricular Actvts. - Inst.												
Salaries	82,582	158,030	240,612		(2,586)	(2,586)	82,582	155,444	238,026	77,932	109,274	187,206
Purchased Services (200-500 series)		1,290	1,290	4,000	(1,290)	(1,290)	4,000		4,000	3,180		3,180
Supplies and Materials		2,106	2,106		(1,173)	(1,173)		383	383		385	385
Other Objects		29	29		(113)	(113)		385	385		385	385
Total School-Spon. Co-curricular Actvts. - Inst.	82,582	161,455	244,037	4,000	(2,569)	(1,269)	86,582	156,232	242,794	81,092	109,659	190,731
School-Spon. Co-curricular Athletics - Inst.												
Salaries		951,244	951,244		150,603	150,603		1,101,847	1,101,847		1,101,375	1,101,375
Purchased Services (200-500 series)		373,393	373,393		(109,768)	(109,768)		263,625	263,625		223,420	223,420
Supplies and Materials		294,700	294,700		(96,300)	(96,300)		198,400	198,400		158,975	158,975
Other Objects		57,700	57,700		(35,700)	(35,700)		22,000	22,000		19,673	19,673
Total School-Spon. Co-curricular Athletics - Inst.		1,677,037	1,677,037		(91,165)	(91,165)		1,585,872	1,585,872		1,503,443	1,503,443
Before/After School Programs - Instruction												
Salaries of Teachers	370,467	210,837	581,304	(98,286)	276,027	177,741	272,181	486,864	759,045	111,144	439,341	550,485
Other Salaries for Instructions		35,648	47,648		45,210	45,210	12,000	80,838	127,206	7,206	63,197	70,403
Supplies and Materials	5,000	5,000	10,000	(5,000)	(4,682)	(9,682)		318	318		318	318
Total Before/After School Programs - Instruction	387,467	251,485	638,952	(103,286)	316,555	213,269	284,181	568,040	852,221	118,350	502,855	621,205
Before/After School Programs - Support Svcs												
Salaries	206,092	6,240	212,332	(57,994)	10,379	(47,615)	148,038	16,619	164,657	70,313	16,300	88,613
Supplies and Materials	20,000		20,000	(13,329)		(13,329)	6,671		6,671			
Other Salaries for Support Svcs	226,032	6,240	232,272	(71,323)	10,379	(60,944)	154,709	16,619	171,328	72,313	16,300	88,613
Total Before/After School Programs - Support Svcs	613,499	23,725	637,224	(174,609)	326,934	152,325	438,809	384,659	1,023,549	190,623	519,156	709,819
Summer School - Instruction												
Salaries of Teachers	422,458	39,430	461,888	7,898	(300)	7,598	430,356	39,130	469,486	430,356	35,880	466,236
Other Salaries for Instructions	270,000	46,850	316,850	(38,430)		(38,430)	231,570	46,850	278,420	231,498	35,166	266,664
Purchased Professional & Tech Services	35,000		35,000	(35,000)		(35,000)						
General Supplies	5,000	1,800	6,800	(5,000)	(8)	(5,008)		1,792	1,792		1,792	1,792
Total Summer School - Instruction	732,458	88,080	820,538	(70,532)	(308)	(70,840)	661,226	87,722	749,698	661,854	72,838	724,692
Summer School - Support Svcs												
Salaries	31,551	1,008	32,559	(9,248)	850	(8,398)	22,023	1,838	23,861	22,023	1,810	23,833
Other Salaries for Support Svcs	31,551	1,008	32,559	(9,248)	850	(8,398)	22,023	1,838	23,861	22,023	1,810	23,833
Total Summer School - Support Svcs	784,009	89,888	873,897	(80,060)	542	(79,518)	683,949	89,650	773,579	683,877	74,648	758,525
Alternative Education Program - Instruction												
Salaries of Teachers		3,050,285	3,050,285		(367,224)	(367,224)		2,683,061	2,683,061		2,647,701	2,647,701
Other Salaries for Instructions		229,420	229,420		(58,382)	(58,382)		171,038	171,038		140,252	140,252
Other Purchased Services (400-500 series)		1,500	1,500		(1,500)	(1,500)						
General Supplies		23,590	23,590		(17,980)	(17,980)		5,610	5,610		5,520	5,520
Textbooks		8,500	8,500		(8,500)	(8,500)						
Other Objects		5,000	5,000		(4,811)	(4,811)		189	189		189	189
Total Alternative Education Program - Instruction		3,318,295	3,318,295		(458,397)	(458,397)		2,859,898	2,859,898		2,793,662	2,793,662
Alternative Education Program - Support Svcs												
Salaries		944,229	944,229		56,648	56,648		1,000,877	1,000,877		988,159	988,159
Purchased Services (400-500 series)		550	550		(550)	(550)		2,697	2,697		2,197	2,197
Supplies and Materials		11,363	11,363		(8,666)	(8,666)						
Other Objects		1,500	1,500		(1,500)	(1,500)						
Total Alternative Education Program - Support Svcs		957,642	957,642		(45,932)	(45,932)		1,003,574	1,003,574		970,356	970,356
Total Alternative Education Program		4,275,937	4,275,937		(472,465)	(472,465)		3,803,472	3,803,472		3,784,018	3,784,018

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Other Supplemental / At Risk Programs - Instruction												
Salaries of Teachers		102,125	102,125		54,602	156,727		54,602	156,727		156,142	
Other Purchased Services (400-500 series)		109	109		(100)	9		(100)	9		156,142	
Total Other Supplemental / At Risk Programs - Instruction		102,235	102,235		54,502	156,737		54,502	156,737		156,142	
Other Supplemental at Risk Programs - Support Svcs												
Salaries	194,187		194,187	19,040		213,227		213,227	213,227		206,107	
Supplies and Materials	6,380		6,380	(357)		6,023		6,223	6,223		6,009	
Other Objects	420		420	(420)							212,166	
Total Other Supplemental / At Risk Programs - Support	201,187		201,187	18,263		219,450		219,450	219,450		212,166	
Total Other Supplemental / At Risk Programs	303,412		303,412	27,865		331,277		331,277	331,277		308,308	
Community Services Programs/Operations												
Salaries	129,619		129,619	182,591		312,210		312,210	312,210		312,203	
Purchased Services (300-500 series)	485,585		485,585	(131,599)		354,166		354,166	354,166		317,423	
Supplies and Materials	225		225	(225)								
Total Community Services Programs/Operations	615,429		615,429	50,967		666,396		666,396	666,396		629,626	
Total Instruction	13,870,182	156,307,387	170,378,169	3,314,522		173,692,691		174,007,213	174,007,213		187,784,194	
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	250,000		250,000	70,816		320,816		320,816	320,816		309,644	
Tuition to Other LEAs Within the State - Special	1,500,000		1,500,000	(124,575)		1,375,425		1,375,425	1,375,425		1,367,531	
Tuition to County Voc. School Dist. - Regular	18,872,750		18,872,750	(20,981)		18,851,769		18,851,769	18,851,769		18,851,750	
Tuition to County Voc. School Dist. - Special	841,450		841,450	28,513		869,963		869,963	869,963		864,046	
Tuition to CSSD & Regional Day Schools	3,600,000		3,600,000	(208,710)		3,391,290		3,391,290	3,391,290		3,384,688	
Tuition to Private Schools for the Disabled - Within State	13,626,519		13,626,519	2,307,425		15,933,944		15,933,944	15,933,944		15,661,182	
Tuition - State Facilities	773,481		773,481			773,481		773,481	773,481		773,481	
Total Undistributed Expenditures - Instruction:	39,256,200		39,256,200	2,252,478		41,516,678		41,516,678	41,516,678		41,202,330	
Health, Expnd. - Attend. & Social Work												
Salaries	538,603		538,603	(4,830)		533,773		533,773	533,773		522,718	
Salaries of Family Liaisons and Comm. Present Inv. Specia	2,900		2,900	576,689		579,589		579,589	579,589		437,539	
Salaries of Counselors/Paraprofessionals	45,222		45,222	251,287		296,509		296,509	296,509		291,504	
Purchased Professional and Technical Services	1,000		1,000	(1,000)								
Other Purchased Services (400-500 series)	7,000		7,000	19,637		26,637		26,637	26,637		26,000	
Supplies and Materials	4,659		4,659	(4,210)		449		449	449		449	
Total Health, Expnd. - Attend. & Social Work	549,202	1,171,067	1,720,570	255,837	(110,230)	805,340		805,340	805,340	1,002,385	1,794,878	
Undist. Expnd. - Health Services												
Salaries	790,270		790,270	(180,031)		610,239		610,239	610,239		4,319,851	
Purchased Professional and Technical Services	187,509		187,509	(86,577)		100,932		100,932	100,932		89,250	
Other Purchased Services (400-500 series)	190,418		190,418	(501)		189,917		189,917	189,917		189,917	
Supplies and Materials	82,045		82,045	(29,998)		52,047		52,047	52,047		58,940	
Total Undist. Expnd. - Health Services	1,250,242	3,498,786	4,749,028	(297,107)	233,381	4,485,302		4,485,302	4,485,302	3,724,627	4,657,958	
Undist. Expnd. - Speech, OT, PT and Related Services												
Salaries	2,464,126		2,464,126	(127,153)		2,336,973		2,336,973	2,336,973		2,330,675	
Purchased Professional - Educational Services	500,000		500,000	(324,721)		175,279		175,279	175,279		174,279	
Total Undist. Expnd. - Speech, OT, PT and Related S	2,964,126		2,964,126	(451,874)		2,512,252		2,512,252	2,512,252		2,494,954	
Undist. Expnd. - Other Supp. Serv. Students - Extra Serv.												
Salaries	6,533,998		6,533,998	555,539		7,089,537		7,089,537	7,089,537		7,079,512	
Purchased Professional - Educational Services	960,000		960,000	(629,659)		330,341		330,341	330,341		165,876	
Total Undist. Expnd. - Other Supp. Serv. Students - E	7,493,998		7,493,998	(74,120)		7,419,878		7,419,878	7,419,878		7,245,388	
Undist. Expnd. - Guidance												
Salaries of Other Professional Staff	302,765		302,765	(630,421)		328,244		328,244	328,244		5,908,467	
Salaries of Secretarial and Clerical Assistants	165,680		165,680	(26,599)		139,081		139,081	139,081		379,961	
Other Salaries	447,508		447,508	(56,241)		391,267		391,267	391,267		381,112	
Purchased Professional - Educational Services	4,689		4,689	(5,275)		(586)		(586)	(586)		1,225	
Other Purchased Prof. and Tech. Services	360,000		360,000	(94,841)		265,159		265,159	265,159		265,159	
Other Purchased Services (400-500 series)	68,598		68,598	(4,730)		63,868		63,868	63,868		51,867	
Supplies and Materials	16,150		16,150	(16,929)		(779)		(779)	(779)		39,680	
Other Objects	1,200		1,200	(1,200)								
Total Undist. Expnd. - Guidance	1,563,390	5,473,216	7,036,606	(90,315)	(680,424)	6,355,867		6,355,867	6,355,867	5,896,203	7,040,450	

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	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	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund	
	Fund 11 - 13	Fund 15	Fund	Fund 11 - 13	Fund 15	Fund	Fund 11 - 13	Fund 15	Fund	Fund 11 - 13	Fund 15	Fund	Fund 11 - 13	Fund 15	Fund	
Undit. Expend. - Child Study Teams																
Salaries of Other Professional Staff	10,131,210	\$	10,131,210	(294,840)	\$	(294,840)	9,836,370	\$	9,836,370	\$	9,228,311	\$	9,228,311	\$	9,228,311	
Salaries of Secretarial and Clerical Assistants	78,500		78,500	3,500		3,500	3,500		3,500		2,606		2,606		2,606	
Other Purchased Prof. and Tech. Services	3,250		3,250	6,646		6,646	85,146		85,146		59,347		59,347		59,347	
Mlt. Purchase Serv. (400-500 series other than Residency)				(1,466)		(1,466)	3,784		3,784		2,862		2,862		2,862	
Supplies and Materials				11,703		11,703	11,703		11,703		6,499		6,499		6,499	
Total Undit. Expend. - Child Study Teams	10,214,960		10,214,960	(274,457)		(274,457)	9,940,503		9,940,503		9,299,625		9,299,625		9,299,625	
Undit. Expend. - Improvement of Inst. Serv.																
Salaries of Supervisor of Instruction	1,487,053	\$	3,398,810	95,698	\$	(351,615)	1,882,751	\$	3,047,195	\$	1,578,649	\$	2,990,679	\$	4,569,328	
Salaries of Other Professional Staff	369,243		369,243	130,528		130,528	499,771		499,771		499,548		499,548		499,548	
Salaries of Sec. and Clerical Assist.	461,508		461,508	234,489		(85,481)	695,997		695,997		685,543		685,543		742,666	
Other Salaries	179,105		104,644	(566)		(5,900)	178,559		178,559		162,444		162,444		259,690	
Sal of Facilities, Meth & Literacy Coaches			283,271	(566)		(5,900)	78,461		78,461		279,988		279,988		279,988	
Purchased Prof. Educational Services	235,600		315,100	(85,250)		30,560	150,350		150,350		82,350		82,350		194,410	
Other Purch. Prof. and Tech. Services	410,000		410,000	(262,037)		(262,037)	207,963		207,963		112,060		112,060		208,963	
Other Purch. Services (400-500)	835,500		835,500	(330,763)		(330,763)	504,737		504,737		498,721		498,721		498,721	
Supplies and Materials	25,988		65,948	(8,039)		(6,938)	14,859		14,859		13,387		13,387		49,799	
Other Objects	12,278		12,278	(5,497)		(5,497)	6,781		6,781		6,657		6,657		6,657	
Total Undit. Expend. - Improvement of Inst. Serv.	4,011,185		3,974,977	(2,985,982)		(346,913)	3,841,748		3,841,748		3,574,278		3,574,278		7,909,720	
Undit. Expend. - Edu. Media Serv./Sch. Library																
Salaries	980,621		1,634,643	(63,941)		(1,180)	916,680		1,875,310		916,143		1,863,580		2,779,723	
Purchased Professional and Technical Services	4,000		6,540	(1,500)		(1,180)	4,500		4,500		2,500		2,500		2,500	
Other Purchased Services (400-500 series)	32,250		92,250	(40,482)		(34,511)	51,719		51,719		51,728		51,728		57,719	
Supplies and Materials	11,800		109,311	(7,186)		8,815	1,069		103,066		111,800		102,795		110,600	
Other Objects	1,800		1,800	(7,186)		(7,186)	1,800		1,800		1,800		1,800		1,800	
Total Undit. Expend. - Edu. Media Serv./Sch. Library	1,029,300		1,753,454	(113,059)		254,223	930,742		1,985,647		930,293		1,972,236		2,982,941	
Undit. Expend. - Instructional Staff Training Serv.																
Salaries of Other Professional Staff	40,837		40,837	64,948		64,948	105,785		105,785		105,784		105,784		105,784	
Salaries of Secretarial and Clerical Assist.	27,200		27,200	(469)		(469)	26,731		26,731		2,270		2,270		2,270	
Other Salaries	58,260		58,260	(20,400)		(20,400)	37,860		37,860		37,860		37,860		37,860	
Travel/Vacation Payments to Terminated/Retired Staff	100,000		100,000	(50,000)		(50,000)	50,000		50,000		50,000		50,000		50,000	
Purchased Professional - Educational Servs	428,540		465,640	(231,410)		(228,610)	207,130		29,900		201,143		29,900		231,043	
Other Purchased Services (400-500 series)	10,180		18,130	(15,180)		(18,000)	130		130		130		130		130	
Supplies and Materials	23,200		28,900	(18,254)		(5,400)	4,936		300		4,936		300		4,936	
Total Undit. Expend. - Instructional Staff Training S	688,217		738,967	(253,773)		(204,420)	432,442		310,330		314,133		310,330		344,463	
Undit. Expend. - Supp. Serv. - General Admin.																
Salaries	2,186,888		2,186,888	65,193		65,193	2,252,081		2,252,081		2,234,017		2,234,017		2,234,017	
Salaries of Attorneys	137,378		137,378	(114,000)		(114,000)	23,378		23,378		22,896		22,896		22,896	
Legal Services	946,400		946,400	112,430		112,430	1,058,830		1,058,830		958,336		958,336		958,336	
Audit Fees	125,000		125,000	137,914		137,914	25,070		25,070		262,500		262,500		262,500	
Architect/Engineering Services	100,000		100,000	(74,930)		(74,930)	25,070		25,070		6,900		6,900		6,900	
Purchased Professional Services	495,800		495,800	183,459		183,459	679,259		679,259		595,528		595,528		595,528	
Communications/Telephone	74,000		74,000	(51,000)		(51,000)	23,000		23,000		19,800		19,800		19,800	
BOE Other Purchased Services	940,200		940,200	(96,833)		(96,833)	843,347		843,347		783,041		783,041		783,041	
Other Purchased Services (400-500 series)	62,900		62,900	(33,602)		(33,602)	29,298		29,298		14,619		14,619		14,619	
Supplies and Materials	49,500		49,500	(544,429)		(544,429)	566,571		566,571		949,239		949,239		949,239	
Judgements Against The School District	14,000		14,000	(17,270)		(17,270)	32,320		32,320		27,514		27,514		27,514	
BOE In-House Training/Meeting Supplies	140,000		140,000	(3,000)		(3,000)	136,381		136,381		9,802		9,802		9,802	
Miscellaneous Expenditures	125,500		125,500	(107,499)		(107,499)	18,001		18,001		11,527		11,527		11,527	
BOE Membership & Dues	38,000		38,000	(1,337)		(1,337)	36,663		36,663		30,486		30,486		30,486	
Total Undit. Expend. - Supp. Serv. - General Admin.	6,942,566		6,942,566	(381,543)		(381,543)	6,565,023		6,565,023		6,294,836		6,294,836		6,294,836	
Undit. Expend. - Support Serv. - School Admin.																
Salaries of Principals/Assistant Principals	240,000		11,992,618	96		1,551,298	240,096		13,764,012		169,412		13,498,055		13,667,467	
Salaries of Secretarial and Clerical Assistants	17,500		4,021,998	(17,500)		(17,500)	178,061		4,200,659		4,097,123		4,097,123		4,097,123	
Other Purchased Services (400-500 series)	4,000		404,556	(2,466)		(131,826)	1,534		272,730		256,493		256,493		256,493	
Supplies and Materials	6,750		32,140	(5,701)		(28,553)	1,049		3,886		1,699		1,699		1,699	
Other Objects	268,250		16,520,792	(25,571)		1,521,765	242,679		18,042,557		171,988		17,894,372		18,066,360	
Total Undit. Expend. - Support Serv. - School Admin.	268,250		16,520,792	(25,571)		1,521,765	242,679		18,042,557		171,988		17,894,372		18,066,360	

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	ORIGINAL BUDGET				BUDGET ADMINISTRATION				FINAL BUDGET				ACTUAL			
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund		Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund		Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund		Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	
Undit. Expend. - Central Services	\$ 4,128,168	\$ (58,197)	\$ 4,069,971	\$ (58,197)	\$ (58,197)	\$ 4,069,971	\$ 4,069,971	\$ (58,197)	\$ (58,197)	\$ 4,069,971	\$ 4,069,971	\$ 3,852,134	\$	\$	\$ 3,852,134	
Salaries	627,700	(170,000)	457,700	(170,000)	457,700	457,700	457,700	(170,000)	457,700	457,700	457,700	382,935			324,935	
Purchased Professional Services	114,795	81,302	206,097	81,302	206,097	206,097	206,097	81,302	206,097	206,097	206,097	200,726			200,726	
Misc. Purchased Services (400-500) (OT 594)	237,200	(94,631)	142,569	(94,631)	142,569	142,569	142,569	(94,631)	142,569	142,569	142,569	164,901			164,901	
Supplies and Materials	4,776	(2,581)	2,195	(2,581)	2,195	2,195	2,195	(2,581)	2,195	2,195	2,195	52,241			52,241	
Miscellaneous Expenditures	2,500	2,499	4,999	2,499	4,999	4,999	4,999	2,499	4,999	4,999	4,999	8,178			8,178	
Total Undit. Expend. - Central Services	2,620,139	(242,627)	2,377,512	(242,627)	2,377,512	2,377,512	2,377,512	(242,627)	2,377,512	2,377,512	2,377,512	4,386,113			4,386,113	
Undit. Expend. - Admin Information Technology	615,925	123,965	739,890	123,965	739,890	739,890	739,890	123,965	739,890	739,890	739,890	717,266			717,266	
Salaries	1,900,110	(618,688)	1,281,422	(618,688)	1,281,422	1,281,422	1,281,422	(618,688)	1,281,422	1,281,422	1,281,422	1,100,886			1,100,886	
Purchased Technical Services	83,000	(14,000)	69,000	(14,000)	69,000	69,000	69,000	(14,000)	69,000	69,000	69,000	67,931			67,931	
Other Purchased Services (400-500 series)	150,000	(53,240)	96,760	(53,240)	96,760	96,760	96,760	(53,240)	96,760	96,760	96,760	63,032			63,032	
Supplies and Materials	2,742,333	(543,963)	2,198,370	(543,963)	2,198,370	2,198,370	2,198,370	(543,963)	2,198,370	2,198,370	2,198,370	1,949,215			1,949,215	
Undit. Expend. - Required Maintenance for School Facilities	3,597,804	(625,254)	2,972,550	(625,254)	2,972,550	2,972,550	2,972,550	(625,254)	2,972,550	2,972,550	2,972,550	3,032,163			3,032,163	
Salaries	3,098,318	(663,337)	2,434,981	(663,337)	2,434,981	2,434,981	2,434,981	(663,337)	2,434,981	2,434,981	2,434,981	2,345,766			2,345,766	
Cleaning, Repair, and Maintenance Services	1,120,000	(224,109)	895,891	(224,109)	895,891	895,891	895,891	(224,109)	895,891	895,891	895,891	819,167			819,167	
General Supplies	55,000	8,551	63,551	8,551	63,551	63,551	63,551	8,551	63,551	63,551	63,551	63,107			63,107	
Other Objects	7,871,122	(1,104,149)	6,766,973	(1,104,149)	6,766,973	6,766,973	6,766,973	(1,104,149)	6,766,973	6,766,973	6,766,973	6,240,203			6,240,203	
Total Undit. Expend. - Required Maintenance for School Facilities	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	2,846			2,846	
Undit. Expend. - Care & Upkeep of Grounds	3,000	-	3,000	-	3,000	3,000	3,000	-	3,000	3,000	3,000	2,846			2,846	
Cleaning, Repair, and Maintenance Services	3,000	-	3,000	-	3,000	3,000	3,000	-	3,000	3,000	3,000	2,846			2,846	
Total Undit. Expend. - Care & Upkeep of Grounds	3,000	-	3,000	-	3,000	3,000	3,000	-	3,000	3,000	3,000	2,846			2,846	
Undit. Expend. - Custodial Services	525,202	2,658,451	3,183,653	2,658,451	3,183,653	3,183,653	3,183,653	2,658,451	3,183,653	3,183,653	3,183,653	935,542	\$	\$	2,600,965	
Salaries	1,860,555	(904,071)	956,484	(904,071)	956,484	956,484	956,484	(904,071)	956,484	956,484	956,484	736,678			736,678	
Salaries of Non-Instructional Aides	9,361,200	(612,225)	8,748,975	(612,225)	8,748,975	8,748,975	8,748,975	(612,225)	8,748,975	8,748,975	8,748,975	8,618,059			8,618,059	
Cleaning, Repair, and Maintenance Services	5,653,003	(448,205)	5,204,798	(448,205)	5,204,798	5,204,798	5,204,798	(448,205)	5,204,798	5,204,798	5,204,798	5,191,416			5,191,416	
Rental of Land, Building & Other than Lease Purchases	424,800	(70,000)	354,800	(70,000)	354,800	354,800	354,800	(70,000)	354,800	354,800	354,800	291,238			291,238	
Other Purchased Property Services	2,131,700	(195,330)	1,936,370	(195,330)	1,936,370	1,936,370	1,936,370	(195,330)	1,936,370	1,936,370	1,936,370	1,925,492			1,925,492	
Insurance	40,000	354,593	394,593	354,593	394,593	394,593	394,593	354,593	394,593	394,593	394,593	394,593			394,593	
Miscellaneous Purchased Services	125,000	(43,210)	81,790	(43,210)	81,790	81,790	81,790	(43,210)	81,790	81,790	81,790	64,744			64,744	
General Supplies	2,250,000	(617,652)	1,632,348	(617,652)	1,632,348	1,632,348	1,632,348	(617,652)	1,632,348	1,632,348	1,632,348	1,522,082			1,522,082	
Energy (Natural Gas)	4,250,000	(200,000)	4,050,000	(200,000)	4,050,000	4,050,000	4,050,000	(200,000)	4,050,000	4,050,000	4,050,000	4,049,340			4,049,340	
Energy (Electricity)	40,000	(40,000)	-	(40,000)	-	-	-	(40,000)	-	-	-	-			-	
Total Undit. Expend. - Custodial Services	24,800,905	4,579,760	29,380,665	4,579,760	29,380,665	29,380,665	29,380,665	4,579,760	29,380,665	29,380,665	29,380,665	22,992,406			26,350,578	
Undit. Expend. - Security	870,306	2,157,226	3,027,532	2,157,226	3,027,532	3,027,532	3,027,532	2,157,226	3,027,532	3,027,532	3,027,532	1,008,455			3,273,359	
Salaries	6,230,243	(1,095,244)	5,134,999	(1,095,244)	5,134,999	5,134,999	5,134,999	(1,095,244)	5,134,999	5,134,999	5,134,999	4,884,644			4,884,644	
Purchased Professional and Technical Services	40,000	(10,000)	30,000	(10,000)	30,000	30,000	30,000	(10,000)	30,000	30,000	30,000	28,995			28,995	
Other Purchased Services	10,000	(7,705)	2,295	(7,705)	2,295	2,295	2,295	(7,705)	2,295	2,295	2,295	2,295			2,295	
General Supplies	7,170,549	(2,194,953)	4,975,596	(2,194,953)	4,975,596	4,975,596	4,975,596	(2,194,953)	4,975,596	4,975,596	4,975,596	5,929,327			8,219,569	
Total Undit. Expend. - Security	39,845,575	5,774,691	45,620,267	5,774,691	45,620,267	45,620,267	45,620,267	5,774,691	45,620,267	45,620,267	45,620,267	35,184,882			40,833,196	
Undit. Expend. - Student Transportation Serv.	75,000	(28,244)	46,756	(28,244)	46,756	46,756	46,756	(28,244)	46,756	46,756	46,756	46,756			46,756	
Salaries of Non-Instructional Aides	382,942	(100,359)	282,583	(100,359)	282,583	282,583	282,583	(100,359)	282,583	282,583	282,583	282,583			282,583	
Sal. For Pup. Trans. (Bet. Home and School) - Regular	250,000	(42,241)	207,759	(42,241)	207,759	207,759	207,759	(42,241)	207,759	207,759	207,759	207,759			207,759	
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,633,325	(48,586)	2,584,739	(48,586)	2,584,739	2,584,739	2,584,739	(48,586)	2,584,739	2,584,739	2,584,739	2,584,739			2,584,739	
Management Fees - ESC & CTSA Transportation Program	75,887	(13,150)	62,737	(13,150)	62,737	62,737	62,737	(13,150)	62,737	62,737	62,737	62,737			62,737	
Other Purchased Professional and Technical Services	5,040,000	(58,654)	4,981,346	(58,654)	4,981,346	4,981,346	4,981,346	(58,654)	4,981,346	4,981,346	4,981,346	4,981,346			4,981,346	
Contract Services (Between Home and School) - Vendor	5,940,000	(1,750,796)	4,189,204	(1,750,796)	4,189,204	4,189,204	4,189,204	(1,750,796)	4,189,204	4,189,204	4,189,204	4,189,204			4,189,204	
Contract Services (Other than Between Home & School)	3,010,000	(82,000)	2,928,000	(82,000)	2,928,000	2,928,000	2,928,000	(82,000)	2,928,000	2,928,000	2,928,000	2,928,000			2,928,000	
Contr. Serv. (Sp. Ed. Students) - Vendors	4,000,000	(1,811,006)	2,188,994	(1,811,006)	2,188,994	2,188,994	2,188,994	(1,811,006)	2,188,994	2,188,994	2,188,994	2,188,994			2,188,994	
Contr. Serv. (Regular Students) - ESCs & CTSA	6,000	(12,700)	4,987,300	(12,700)	4,987,300	4,987,300	4,987,300	(12,700)	4,987,300	4,987,300	4,987,300	4,987,300			4,987,300	
Contr. Serv. (Sp. Ed. Students) - ESCs & CTSA	14,500	(13,350)	1,150	(13,350)	1,150	1,150	1,150	(13,350)	1,150	1,150	1,150	1,150			1,150	
Contr. Serv. - Aid in Lieu Payments - Nonpublic	37,000	(8,000)	29,000	(8,000)	29,000	29,000	29,000	(8,000)	29,000	29,000	29,000	29,000			29,000	
Misc. Purchased Serv. - Transportation	15,150,234	(47,862)	15,102,372	(47,862)	15,102,372	15,102,372	15,102,372	(47,862)	15,102,372	15,102,372	15,102,372	15,102,372			15,102,372	
Other Objects	3,000	(8,000)	(5,000)	(8,000)	(5,000)	(5,000)	(5,000)	(8,000)	(5,000)	(5,000)	(5,000)	48,990			48,990	
Total Undit. Expend. - Student Transportation Serv.	15,150,234	(47,862)	15,102,372	(47,862)	15,102,372	15,102,372	15,102,372	(47,862)	15,102,372	15,102,372	15,102,372	20,176,848			20,486,073	

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
ALLOCATED BENEFITS												
Regular Programs - Instruction - Employee Benefits	\$ 282,619	\$ 135,000	\$ 417,619	\$ 135,000	\$ 135,000	\$ 282,619	\$ 417,619	\$ 417,619	\$ 417,619	\$ 417,619	\$ 417,619	\$ 417,619
Health Benefits	732,426	(24,006)	708,420	(24,006)	708,420	708,420	708,420	708,420	708,420	708,420	708,420	708,420
Special Programs - Instruction - Employee Benefits	1,266	40,000	41,266	40,000	40,000	41,266	41,266	41,266	41,266	41,266	41,266	41,266
Health Benefits	148,718		148,718		148,718	148,718	148,718	148,718	148,718	148,718	148,718	148,718
Attendance and Social Work Services - Employee Benefits	214,857		214,857		214,857	214,857	214,857	214,857	214,857	214,857	214,857	214,857
Health Services - Employee Benefits	517,787	5,322	523,109	5,322	523,109	523,109	523,109	523,109	523,109	523,109	523,109	523,109
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits	3,340,664	1,156,032	4,496,696	1,156,032	4,496,696	4,496,696	4,496,696	4,496,696	4,496,696	4,496,696	4,496,696	4,496,696
Health Benefits	148,427		148,427		148,427	148,427	148,427	148,427	148,427	148,427	148,427	148,427
Other Support Services - Child Study Teams - Employee Benefits	1,779,605	(66,849)	1,712,756	(66,849)	1,712,756	1,712,756	1,712,756	1,712,756	1,712,756	1,712,756	1,712,756	1,712,756
Health Benefits	437,104		437,104		437,104	437,104	437,104	437,104	437,104	437,104	437,104	437,104
Improvement of Instruction Services - Employee Benefits	293,226	(16,000)	277,226	(16,000)	277,226	277,226	277,226	277,226	277,226	277,226	277,226	277,226
Educational Media Services - School Library - Employee Benefits	1,154,538	50,000	1,204,538	50,000	1,204,538	1,204,538	1,204,538	1,204,538	1,204,538	1,204,538	1,204,538	1,204,538
Health Benefits	1,154,538	15,000	1,169,538	15,000	1,169,538	1,169,538	1,169,538	1,169,538	1,169,538	1,169,538	1,169,538	1,169,538
Instructional Staff Training Services - Employee Benefits	250,751	4,656	255,407	4,656	255,407	255,407	255,407	255,407	255,407	255,407	255,407	255,407
Health Benefits	11,000		11,000		11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Support Services - General Administration - Employee Benefits	935,724	(24,258)	911,466	(24,258)	911,466	911,466	911,466	911,466	911,466	911,466	911,466	911,466
Health Benefits	100,055	30,000	130,055	30,000	130,055	130,055	130,055	130,055	130,055	130,055	130,055	130,055
Support Services - Central Services - Employee Benefits	1,028,363	(92,680)	935,683	(92,680)	935,683	935,683	935,683	935,683	935,683	935,683	935,683	935,683
Health Benefits	46,800	(365)	46,435	(365)	46,435	46,435	46,435	46,435	46,435	46,435	46,435	46,435
Operation and Maintenance of Plant Services - Employee Benefits	77,128	5,000	82,128	5,000	82,128	82,128	82,128	82,128	82,128	82,128	82,128	82,128
Health Benefits	11,490,078	1,267,832	12,757,910	1,267,832	12,757,910	12,757,910	12,757,910	12,757,910	12,757,910	12,757,910	12,757,910	12,757,910
Student Transportation Services - Employee Benefits	10,000		10,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Health Benefits	4,220,542	\$ 2,195,488	6,416,030	\$ 169,920	6,585,950	6,585,950	6,585,950	6,585,950	6,585,950	6,585,950	6,585,950	6,585,950
Group Insurance	6,935,500		6,935,500		6,935,500	6,935,500	6,935,500	6,935,500	6,935,500	6,935,500	6,935,500	6,935,500
Social Security Contributions	15,000	569,099	584,099	302,865	886,964	886,964	886,964	886,964	886,964	886,964	886,964	886,964
Other Retirement Contributions - PERS	3,665,716		3,665,716		3,665,716	3,665,716	3,665,716	3,665,716	3,665,716	3,665,716	3,665,716	3,665,716
Other Retirement Contributions - Regular	1,415,000		1,415,000		1,415,000	1,415,000	1,415,000	1,415,000	1,415,000	1,415,000	1,415,000	1,415,000
Unemployment Compensation	600,000		600,000		600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Workers' Compensation	1,415,000		1,415,000		1,415,000	1,415,000	1,415,000	1,415,000	1,415,000	1,415,000	1,415,000	1,415,000
Health Benefits	18,262,158	53,987,435	72,249,593	72,249,593	72,249,593	72,249,593	72,249,593	72,249,593	72,249,593	72,249,593	72,249,593	72,249,593
Other Employee Benefits	1,400,000		1,400,000		1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Health Benefits	18,262,158		18,262,158		18,262,158	18,262,158	18,262,158	18,262,158	18,262,158	18,262,158	18,262,158	18,262,158
Retirement Sick Pay												
Health Benefits												
TOTAL UNALLOCATED BENEFITS												
On Behalf TPAF Pension Contributions (Non-Budgeted)												
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)												
On Behalf TPAF Long Term Disability Insurance Contributions (Non-Budgeted)												
On Behalf TPAF Social Security (Reimbursed - Non-Bud)												
TOTAL ON-BEHALF CONTRIBUTIONS												
29,752,236	53,987,435	83,739,671	83,739,671	83,739,671	83,739,671	83,739,671	83,739,671	83,739,671	83,739,671	83,739,671	83,739,671	83,739,671
169,815,578	94,656,831	264,472,409	264,472,409	264,472,409	264,472,409	264,472,409	264,472,409	264,472,409	264,472,409	264,472,409	264,472,409	264,472,409
181,689,800	251,164,808	432,854,608	432,854,608	432,854,608	432,854,608	432,854,608	432,854,608	432,854,608	432,854,608	432,854,608	432,854,608	432,854,608
TOTAL UNDISTRIBUTED EXPENDITURES												
TOTAL CURRENT EXPENDITURES												

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
Grades 1-5		\$ 19,600	\$ 19,600		\$ (4,135)	\$ (4,135)		\$ 15,465	\$ 15,465		\$ 15,465	\$ 15,465
Grades 6-8		65,260	65,260	(65,909)	(65,909)	(65,909)		19,351	19,351		19,351	19,351
Grades 9-12		30,455	30,455	(19,123)	(19,123)	(19,123)		11,332	11,332		11,332	11,332
Undistributed Expenditures - Instruction	\$ 82,600						\$ 82,000			\$ 62,316		
Undistributed Expenditures - Technology	130,000						130,000			103,810		
Undistributed Expenditures - Operation of Plant Services	210,000						210,000			82,437		
Undistributed Expenditures - Security	422,000				(693)	(693)	19,307			19,307		
Total Equipment		135,315	573,315	(69,860)	(69,860)	(69,860)	422,000	65,455	487,455	248,463	65,455	314,018
Facilities Acquisition and Construction Services												
Other Purchased Prof. & Tech. Serv.	200,000		200,000				200,000			24,135		24,135
Construction Services	2,000,000		2,000,000				2,000,000			1,833,938		1,833,938
Total Facilities Acquisition and Construction Services	2,200,000		2,200,000				2,200,000			1,858,076		1,858,076
TOTAL CAPITAL OUTLAY		135,315	573,315		(69,860)	(69,860)	422,000	65,455	487,455	2,106,556	65,455	2,132,111
SPECIAL SCHOOLS												
Accred. Even/Adult H.S./Post-Grad.-Inst.	112,504		112,504			12,619	125,123		125,123			125,123
Salaries of Teachers	14,214		14,214	(3,852)	(3,852)	8,362	8,362		8,362			8,362
General Supplies	120,718		120,718	5,977	5,977	6,997	135,485		135,485			135,485
Total Accred. Even/Adult H.S./Post-Grad.-Inst.												
Salaries	20,150		20,150			(440)	19,710		19,710			19,710
Supplies	20,150		20,150			(440)	19,710		19,710			19,710
Total Accred. Even/Adult H.S./Post-Grad.-Inst. Serv.	146,868		146,868			6,327	153,195		153,195			153,195
Adult Education Local-Instruction	546,615		546,615	(23,084)	(23,084)	6,500	523,531		523,531	517,788		517,788
Salaries of Teachers	1,206		1,206	(298)	(298)	6,500	6,500		6,500	1,715		1,715
Supplies & Other	547,821		547,821	(16,882)	(16,882)		908		908	907		907
Total Adult Education Local-Instruction							530,935		530,935	520,420		520,420
Adult Education Local-Support Serv.	269,509		269,509	21,116	21,116	21,116	290,625		290,625	286,460		286,460
Salaries	101,135		101,135	14,500	14,500	14,500	115,635		115,635	93,124		93,124
Personal Services - Employee Benefits	3,250		3,250	(250)	(250)		3,000		3,000	2,974		2,974
Other Purchased Services (400-500 series)	1,500		1,500			(1,500)						
Other Objects	375,394		375,394	33,866	33,866	33,866	409,260		409,260	382,538		382,538
Total Adult Education Local-Support Serv.	923,215		923,215	16,984	16,984	16,984	940,199		940,199	902,978		902,978
Adult Education Testing Centers	8,784		8,784	(30)	(30)		8,754		8,754	8,754		8,754
Salaries	33,216		33,216	(24,018)	(24,018)		9,198		9,198	9,189		9,189
Supplies and Materials	42,000		42,000	(24,048)	(24,048)		17,952		17,952	17,943		17,943
Total Adult Education Testing Centers	1,112,083		1,112,083	(737)	(737)		1,111,346		1,111,346	1,057,563		1,057,563
TOTAL SPECIAL SCHOOLS							34,047,320		34,047,320	33,990,330		33,990,330
Transfer of Funds to Charter Schools	221,471,263		221,471,263				217,805,745		217,805,745	262,358,313		262,358,313
TOTAL EXPENDITURES		251,300,123	472,771,386	(3,665,519)	(3,665,519)	387,602	473,188,988	255,352,243	473,188,988	515,073,134		515,073,134

PATERSON PUBLIC SCHOOLS
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 228,680,225	\$ (251,300,123)	\$ (22,619,898)	\$ 3,565,518	\$ (4,053,120)	\$ (867,602)	\$ 272,245,743	\$ (255,353,243)	\$ (23,007,500)	\$ 244,919,613	\$ (232,787,821)	\$ (7,868,208)
Other Financing Source (Use):												
Operating Transfer In:												
Transfer from Special Revenue Fund - Preschool Program				6,900,000		6,900,000	6,900,000		6,900,000	6,900,000		6,900,000
Contribution to School Based Budgets - General Fund		244,750,098	244,750,098		4,053,120	4,053,120		248,803,218	248,803,218		246,239,470	246,239,470
Contributions to School Based Budgets - Spec. Rev. Fund		6,530,025	6,530,025					6,530,025	6,530,025		6,486,351	6,486,351
Operating Transfers Out:												
Transfer to Special Revenue Fund - Preschool Prog	(2,536,583)		(2,536,583)				(2,536,583)		(2,536,583)			(2,536,583)
Contribution to School Based Budgets	(244,750,098)		(244,750,098)	(4,053,120)		(4,053,120)	(248,803,218)		(248,803,218)	(2,536,583)		(251,339,801)
Total Other Financing Sources (Uses):	(247,286,681)	251,300,123	(4,013,442)	2,846,880	(4,053,120)	(6,900,000)	(244,933,807)	255,353,243	10,913,442	(241,926,052)	252,787,821	10,857,768
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sour			(18,606,456)	6,512,398		6,512,398	(12,094,058)		(12,094,058)	2,983,560		2,983,560
Fund Balance, July 1	31,992,158		31,992,158				31,992,158		31,992,158	31,992,158		31,992,158
Fund Balance, June 30	\$ 13,385,702		\$ 13,385,702	\$ 6,512,398		\$ 6,512,398	\$ 19,898,100		\$ 19,898,100	\$ 34,975,718		\$ 34,975,718

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources		\$ 224,231	224,231	\$ 147,082	\$ 77,149
State Sources	\$ 52,902,164	6,759,776	59,661,940	53,475,128	6,186,812
Federal Sources	32,672,026	2,393,958	35,065,984	30,416,936	4,649,048
Total Revenues	85,574,190	9,377,965	94,952,155	84,039,146	10,913,009
EXPENDITURES					
Instruction					
Salaries of Teachers	20,263,975	(10,767,296)	9,496,679	8,162,175	1,334,504
Other Salaries for Instruction	1,594,086	526,907	2,120,993	1,808,586	312,407
Purchased Professional and Technical Services	260,668	230,436	491,104	409,426	81,678
Other Purchased Services (400-500 series)	65,800	116,295	182,095	133,631	48,464
General Supplies	221,921	1,949,798	2,171,719	2,027,631	144,088
Textbooks	21,185	(4,874)	16,311	14,516	1,795
Tuition	8,146,166	(5,376,166)	2,770,000	2,705,229	64,771
Other Objects	-	68,494	68,494	38,808	29,686
Total Instruction	30,573,801	(13,256,406)	17,317,395	15,300,002	2,017,393
Support Services					
Salaries of Program Directors	272,105	166,000	438,105	437,446	659
Salaries of Other Professional Staff	2,894,314	273,145	3,167,459	2,886,879	280,580
Salaries of Supervisors of Instruction	669,903	3,896,506	4,566,409	3,679,190	887,219
Salaries of Secretarial and Clerical Asst.	254,392	492,769	747,161	729,769	17,392
Other Salaries	484,000	1,812,476	2,296,476	1,992,375	304,101
Personal Services - Employee Benefits	2,639,545	4,771,627	7,411,172	6,926,237	484,935
Purchased Educational Services - Contracted Pre-K		37,877,825	37,877,825	33,546,355	4,331,470
Purchased Professional - Educational Services	42,624,203	(35,156,777)	7,467,426	6,174,325	1,293,101
Other Purchased Professional Services	33,390	(8,852)	24,538	22,370	2,168
Purchased Technical Services	-	174,357	174,357	168,478	5,879
Rentals	675,000	-	675,000	4,589	670,411
Contr. Serv.-Trans. (Field Trips)	48,300	108,385	156,685	73,472	83,213
Travel	46,395	39,342	85,737	36,330	49,407
Other Purchased Services (400-500 series)	210,000	630,855	840,855	644,567	196,288
Supplies & Materials	132,900	362,133	495,033	314,838	180,195
Indirect Costs		54,439	54,439	54,439	
Other Objects	2,500	180,747	183,247	153,159	30,088
Total Support Services	50,986,947	15,674,977	66,661,924	57,844,818	8,817,106
Facilities Acquisition and Construction Services					
Instructional Equipment		30,630	30,630	13,794	16,836
Noninstructional Equipment		28,764	28,764	28,764	-
Total Facilities Acquisition and Construction Services	-	59,394	59,394	42,558	16,836
Sub-Total Expenditures	81,560,748	2,477,965	84,038,713	73,187,378	10,851,335
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	2,536,583		2,536,583	2,536,583	
Operating Transfers Out		(6,900,000)	(6,900,000)	(6,900,000)	
Transfer Out to School Based Budgets (General Fund)	(6,550,025)	-	(6,550,025)	(6,488,351)	(61,674)
Sub-total Other Financing Sources (Uses)	(4,013,442)	(6,900,000)	(10,913,442)	(10,851,768)	(61,674)
Total Outflows	85,574,190	9,377,965	94,952,155	84,039,146	10,913,009
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	-	\$ -	\$ -

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - PART II

**PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/Inflows of Resources		
Actual amounts (budgetary basis) revenue from the budgetary comparison schedule (Exhibits C-1, C-2)	(C-1) \$ 507,204,926	(C-2) \$ 84,039,146
Difference - Budget to GAAP		
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 (Net of Cancellations)		
State Aid payments recognized for GAAP Purposes not recognized for Budgetary statements. (June 30, 2017)	(43,526,352)	
State Aid payments recognized for budgetary purposes not recognized for GAAP statements. (June 30, 2016)	<u>42,324,452</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>506,003,026</u>	(B-2) \$ <u>84,039,146</u>
Uses/Outflows of Resources		
Actual amounts (budgetary basis) total expenditures from the budgetary comparison schedule (Exhibits C-1, C-2)	(C-1) \$ 515,073,134	(C-2) \$ 73,187,378
Differences - Budget to GAAP		
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 (Net of Cancellations)	<u>-</u>	<u>-</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	(B-2) \$ <u>515,073,134</u>	(B-2) \$ <u>73,187,378</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

PENSION INFORMATION

**PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Public Employees Retirement System

Last Four Fiscal Years*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.76139%	0.71825%	0.69326%	0.68291%
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 225,502,446	\$ 161,232,270	\$ 129,796,791	\$ 130,517,153
District's Covered-Employee Payroll	\$ 49,491,820	\$ 51,324,865	\$ 47,817,701	\$ 49,399,788
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	455.6%	314.1%	271.4%	281.2%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	40.14%	47.93%	52.08%	48.72%

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

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT CONTRIBUTIONS**

Public Employees Retirement System

Last Four Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 6,764,097	\$ 6,175,006	\$ 5,701,280	\$ 5,130,575
Contributions in Relation to the Contractually Required Contribution	<u>6,764,097</u>	<u>6,175,006</u>	<u>5,701,280</u>	<u>5,130,575</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 49,491,820	\$ 51,324,865	\$ 47,817,701	\$ 46,399,788
Contributions as a Percentage of Covered-Employee Payroll	13.7%	12.0%	11.9%	11.0%

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Teachers Pension and Annuity Fund

Last Four Fiscal Years*

	2017	2016	2015	2014
District's Proportion of the Net Position Liability (Asset)	0%	0%	0%	0%
District's Proportionate Share of the Net Pension Liability (Asset)	\$-0-	\$-0-	\$-0-	\$-0-
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	<u>\$ 1,446,584,813</u>	<u>\$ 1,170,320,277</u>	<u>\$ 994,021,760</u>	<u>\$ 990,978,345</u>
Total	<u>\$ 1,446,584,813</u>	<u>\$ 1,170,320,277</u>	<u>\$ 994,021,760</u>	<u>\$ 990,978,345</u>
District's Covered-Employee Payroll	\$ 185,974,289	\$ 187,722,451	\$ 182,518,825	\$ 182,326,952
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	0%	0%	0%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	22.33%	28.74%	33.64%	33.76%

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

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
AND SCHEDULE OF DISTRICT CONTRIBUTIONS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Change of Benefit Terms: None.

Change of Assumptions: Assumptions used in calculating the net pension liability and statutorily required employer contribution are presented in Note 4D.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL LEVEL SCHEDULES

BLENDED RESOURCE FUND

**PATERSON PUBLIC SCHOOLS
GENERAL FUND
COMBINING BALANCE SHEET
JUNE 30, 2017**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash	\$ 4,857,346	\$ 7,048,852	\$ 11,906,198
Receivables			
Intergovernmental			
Local	804,222		804,222
State	788,816		788,816
Federal	11,572		11,572
Accounts	828,142		828,142
Due from Other Funds	<u>1,831,344</u>	<u>-</u>	<u>1,831,344</u>
 Total Assets	 <u>\$ 9,121,442</u>	 <u>\$ 7,048,852</u>	 <u>\$ 16,170,294</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 11,024,426	\$ 6,286,767	\$ 17,311,193
Accrued Salaries and Wages	455,368	762,085	1,217,453
Claims and Judgments Payable	4,511,266		4,511,266
Accrued Liability for Insurance Claims	301,001		301,001
Compensated Absences Payable	<u>1,380,015</u>	<u>-</u>	<u>1,380,015</u>
 Total Liabilities	 <u>17,672,076</u>	 <u>7,048,852</u>	 <u>24,720,928</u>
Fund Balances			
Restricted			
Capital Reserve	1,879,263		1,879,263
Capital Reserve-Designated for Subsequent Year's Expenditures	2,200,000		2,200,000
Emergency Reserve	1,000,000		1,000,000
Excess Surplus	3,794,453		3,794,453
Assigned			
Year End Encumbrances	138,370		138,370
Designated for Subsequent Year's Expenditures	15,451,793		15,451,793
Unassigned	<u>(33,014,513)</u>	<u>-</u>	<u>(33,014,513)</u>
 Total General Fund	 <u>(8,550,634)</u>	 <u>-</u>	 <u>(8,550,634)</u>
 Total Liabilities and Fund Balances	 <u>\$ 9,121,442</u>	 <u>\$ 7,048,852</u>	 <u>\$ 16,170,294</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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	\$ 248,803,578		\$ 246,299,470	\$ 2,504,108
General Fund Reserve for Encumbrances at June 30, 2016	-		-	-
Combined General Fund Contribution	248,803,578	97.44%	246,299,470	2,504,108
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	6,104,643		6,050,104	54,539
Title I, Part A - June 30, 2016 Unearned Revenue	-		-	-
	<u>6,104,643</u>	<u>2.39%</u>	<u>6,050,104</u>	<u>54,539</u>
Title III, Part A: <i>Eenglish Language Acq</i>	445,022		438,247	6,775
Title III, Part A - June 30, 2016 Unearned Revenue	-		-	-
	<u>445,022</u>	<u>0.17%</u>	<u>438,247</u>	<u>6,775</u>
Total Restricted Federal Resources	6,549,665	2.56%	6,488,351	61,314
Totals	\$ 255,353,243	100.00%	\$ 252,787,821	\$ 2,565,422

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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	\$ 2,498,662		\$ 2,497,846	\$ 816
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	2,498,662	97.72%	2,497,846	816
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	54,528		54,445	83
Title I, Part A - June 30, 2016 Unearned Revenue	54,528	2.13%	-	-
	<u>54,528</u>	<u>2.13%</u>	<u>54,445</u>	<u>83</u>
Title III, Part A: <i>English Language Acq</i>	3,802		3,801	1
Title III, Part A - June 30, 2016 Unearned Revenue	3,802		-	-
	<u>3,802</u>	<u>0.15%</u>	<u>3,801</u>	<u>1</u>
Total Restricted Federal Resources	58,330	2.28%	58,246	84
Totals	\$ 2,556,992	100.00%	\$ 2,556,092	\$ 900

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 2

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,059,773		\$ 6,055,461	\$ 4,312
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>6,059,773</u>	<u>97.46%</u>	<u>6,055,461</u>	<u>4,312</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	147,183		147,078	105
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>147,183</u>	<u>2.37%</u>	<u>147,078</u>	<u>105</u>
Title III, Part A: <i>English Language Acq</i>	10,261		10,254	7
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>10,261</u>	<u>0.17%</u>	<u>10,254</u>	<u>7</u>
Total Restricted Federal Resources	<u>157,444</u>	<u>2.54%</u>	<u>157,332</u>	<u>112</u>
Totals	<u>\$ 6,217,217</u>	<u>100.00%</u>	<u>\$ 6,212,793</u>	<u>\$ 4,424</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 3,657,593		\$ 3,640,495	\$ 17,098
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	3,657,593	97.02%	3,640,495	17,098
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	105,009		104,690	319
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	105,009	2.79%	104,690	319
Title III, Part A: <i>English Language Acq</i>	7,321		7,129	192
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	7,321	0.19%	7,129	192
Total Restricted Federal Resources	112,330	2.98%	111,819	511
Totals	\$ 3,769,923	100.00%	\$ 3,752,314	\$ 17,609

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 5,184,269		\$ 5,182,406	\$ 1,863
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	5,184,269	97.25%	5,182,406	1,863
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	136,959		136,953	6
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	136,959	2.57%	136,953	6
Title III, Part A: <i>English Language Acq</i>	9,549		9,546	3
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	9,549	0.18%	9,546	3
Total Restricted Federal Resources	146,508	2.75%	146,499	9
Totals	\$ 5,330,777	100.00%	\$ 5,328,905	\$ 1,872

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 6,392,970		\$ 6,382,020	\$ 10,950
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	6,392,970	96.61%	6,382,020	10,950
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	210,018		209,409	609
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	210,018	3.17%	209,409	609
Title III, Part A: <i>English Language Acq</i>	14,642		14,533	109
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	14,642	0.22%	14,533	109
Total Restricted Federal Resources	224,660	3.39%	223,942	718
Totals	\$ 6,617,630	100.00%	\$ 6,605,962	\$ 11,668

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 6/APA

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,143,955		\$ 5,119,777	\$ 24,178
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	5,143,955	97.06%	5,119,777	24,178
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	145,479		145,059	420
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	145,479	2.75%	145,059	420
Title III, Part A: <i>English Language Acq</i>	10,143		10,022	121
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	10,143	0.19%	10,022	121
Total Restricted Federal Resources	155,622	2.94%	155,081	541
Totals	\$ 5,299,577	100.00%	\$ 5,274,858	\$ 24,719

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 3,049,006		\$ 3,003,496	\$ 45,510
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	3,049,006	98.31%	3,003,496	45,510
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	48,990		48,271	719
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	48,990	1.58%	48,271	719
Title III, Part A: <i>English Language Acq</i>	3,416		3,361	55
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	3,416	0.11%	3,361	55
Total Restricted Federal Resources	52,406	1.69%	51,632	774
Totals	\$ 3,101,412	100.00%	\$ 3,055,128	\$ 46,284

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 8

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,707,747		\$ 4,637,980	\$ 69,767
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	4,707,747	96.71%	4,637,980	69,767
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	149,952		147,709	2,243
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	149,952	3.08%	147,709	2,243
Title III, Part A: <i>English Language Acq</i>	10,454		10,071	383
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	10,454	0.21%	10,071	383
Total Restricted Federal Resources	160,406	3.29%	157,780	2,626
Totals	\$ 4,868,153	100.00%	\$ 4,795,760	\$ 72,393

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 8,044,429		\$ 8,018,262	\$ 26,167
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	8,044,429	95.93%	8,018,262	26,167
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	322,184		320,965	1,219
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	322,184	3.84%	320,965	1,219
Title III, Part A: <i>English Language Acq</i>	19,275		19,224	51
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	19,275	0.23%	19,224	51
Total Restricted Federal Resources	341,459	4.07%	340,189	1,270
Totals	\$ 8,385,888	100.00%	\$ 8,358,451	\$ 27,437

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 10

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,004,115		\$ 4,933,760	\$ 70,355
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	5,004,115	96.92%	4,933,760	70,355
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	148,887		146,608	2,279
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	148,887	2.88%	146,608	2,279
Title III, Part A: <i>English Language Acq</i>	10,380		10,181	199
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	10,380	0.20%	10,181	199
Total Restricted Federal Resources	159,267	3.08%	156,789	2,478
Totals	\$ 5,163,382	100.00%	\$ 5,090,549	\$ 72,833

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 2,504,760		\$ 2,494,741	\$ 10,019
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	2,504,760	97.85%	2,494,741	10,019
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	51,546		51,246	300
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	51,546	2.01%	51,246	300
Title III, Part A: <i>English Language Acq</i>	3,594		3,569	25
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	3,594	0.14%	3,569	25
Total Restricted Federal Resources	55,140	2.15%	54,815	325
Totals	\$ 2,559,900	100.00%	\$ 2,549,556	\$ 10,344

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 5,151,818		\$ 5,014,459	\$ 137,359
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	5,151,818	97.18%	5,014,459	137,359
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	139,728		136,223	3,505
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	139,728	2.64%	136,223	3,505
Title III, Part A: <i>English Language Acq</i>	9,742		9,288	454
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	9,742	0.18%	9,288	454
Total Restricted Federal Resources	149,470	2.82%	145,511	3,959
Totals	\$ 5,301,288	100.00%	\$ 5,159,970	\$ 141,318

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 4,239,088		\$ 4,159,110	\$ 79,978
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>4,239,088</u>	<u>96.78%</u>	<u>4,159,110</u>	<u>79,978</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	131,847		129,354	2,493
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>131,847</u>	<u>3.01%</u>	<u>129,354</u>	<u>2,493</u>
Title III, Part A: <i>English Language Acq</i>	9,192		9,025	167
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>9,192</u>	<u>0.21%</u>	<u>9,025</u>	<u>167</u>
Total Restricted Federal Resources	<u>141,039</u>	<u>3.22%</u>	<u>138,379</u>	<u>2,660</u>
Totals	<u>\$ 4,380,127</u>	<u>100.00%</u>	<u>\$ 4,297,489</u>	<u>\$ 82,638</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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	\$ 2,481,895		\$ 2,481,034	\$ 861
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>2,481,895</u>	<u>98.00%</u>	<u>2,481,034</u>	<u>861</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	47,286		47,269	17
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>47,286</u>	<u>1.87%</u>	<u>47,269</u>	<u>17</u>
Title III, Part A: <i>English Language Acq</i>	3,297		3,291	6
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>3,297</u>	<u>0.13%</u>	<u>3,291</u>	<u>6</u>
Total Restricted Federal Resources	<u>50,583</u>	<u>2.00%</u>	<u>50,560</u>	<u>23</u>
Totals	<u>\$ 2,532,478</u>	<u>100.00%</u>	<u>\$ 2,531,594</u>	<u>\$ 884</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 5,656,186		\$ 5,592,484	\$ 63,702
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>5,656,186</u>	<u>96.63%</u>	<u>5,592,484</u>	<u>63,702</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	184,458		182,307	2,151
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>184,458</u>	<u>3.15%</u>	<u>182,307</u>	<u>2,151</u>
Title III, Part A: <i>English Language Acq</i>	12,860		12,733	127
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>12,860</u>	<u>0.22%</u>	<u>12,733</u>	<u>127</u>
Total Restricted Federal Resources	<u>197,318</u>	<u>3.37%</u>	<u>195,040</u>	<u>2,278</u>
Totals	<u>\$ 5,853,504</u>	<u>100.00%</u>	<u>\$ 5,787,524</u>	<u>\$ 65,980</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 18 Includes ELC 66

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,125,389		\$ 6,096,948	\$ 28,441
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	6,125,389	95.98%	6,096,948	28,441
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	239,838		238,847	991
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>239,838</u>	<u>3.76%</u>	<u>238,847</u>	<u>991</u>
Title III, Part A: <i>English Language Acq</i>	16,721		16,516	205
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>16,721</u>	<u>0.26%</u>	<u>16,516</u>	<u>205</u>
Total Restricted Federal Resources	256,559	4.02%	255,363	1,196
Totals	\$ 6,381,948	100.00%	\$ 6,352,311	\$ 29,637

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 3,361,414		\$ 3,320,460	\$ 40,954
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	3,361,414	96.32%	3,320,460	40,954
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	119,919		118,588	1,331
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>119,919</u>	<u>3.44%</u>	<u>118,588</u>	<u>1,331</u>
Title III, Part A: <i>English Language Acq</i>	8,361		8,274	87
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>8,361</u>	<u>0.24%</u>	<u>8,274</u>	<u>87</u>
Total Restricted Federal Resources	128,280	3.68%	126,862	1,418
Totals	\$ 3,489,694	100.00%	\$ 3,447,322	\$ 42,372

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 5,020,562		\$ 4,927,238	\$ 93,324
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	5,020,562	98.12%	4,927,238	93,324
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	90,312		88,381	1,931
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>90,312</u>	<u>1.76%</u>	<u>88,381</u>	<u>1,931</u>
Title III, Part A: <i>English Language Acq</i>	6,296		6,026	270
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>6,296</u>	<u>0.12%</u>	<u>6,026</u>	<u>270</u>
Total Restricted Federal Resources	96,608	1.88%	94,407	2,201
Totals	\$ 5,117,170	100.00%	\$ 5,021,645	\$ 95,525

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 6,513,643		\$ 6,391,777	\$ 121,866
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>6,513,643</u>	<u>97.24%</u>	<u>6,391,777</u>	<u>121,866</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	172,530		169,588	2,942
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>172,530</u>	<u>2.58%</u>	<u>169,588</u>	<u>2,942</u>
Title III, Part A: <i>English Language Acq</i>	12,029		11,832	197
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>12,029</u>	<u>0.18%</u>	<u>11,832</u>	<u>197</u>
Total Restricted Federal Resources	<u>184,559</u>	<u>2.76%</u>	<u>181,420</u>	<u>3,139</u>
Totals	<u>\$ 6,698,202</u>	<u>100.00%</u>	<u>\$ 6,573,197</u>	<u>\$ 125,005</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 6,050,815		\$ 6,049,114	\$ 1,701
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>6,050,815</u>	<u>96.03%</u>	<u>6,049,114</u>	<u>1,701</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	234,079		233,696	383
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>234,079</u>	<u>3.71%</u>	<u>233,696</u>	<u>383</u>
Title III, Part A: <i>English Language Acq</i>	16,276		16,271	5
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>16,276</u>	<u>0.26%</u>	<u>16,271</u>	<u>5</u>
Total Restricted Federal Resources	<u>250,355</u>	<u>3.97%</u>	<u>249,967</u>	<u>388</u>
Totals	<u>\$ 6,301,170</u>	<u>100.00%</u>	<u>\$ 6,299,081</u>	<u>\$ 2,089</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 25

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,336,103		\$ 5,332,868	\$ 3,235
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>5,336,103</u>	<u>97.28%</u>	<u>5,332,868</u>	<u>3,235</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	139,302		139,238	64
Title I, Part A - June 30, 2016 Unearned Revenue	<u>139,302</u>	<u>2.54%</u>	<u>139,238</u>	<u>64</u>
Title III, Part A: <i>English Language Acq</i>	9,712		9,706	6
Title III, Part A - June 30, 2016 Unearned Revenue	<u>9,712</u>	<u>0.18%</u>	<u>9,706</u>	<u>6</u>
Total Restricted Federal Resources	<u>149,014</u>	<u>2.72%</u>	<u>148,944</u>	<u>70</u>
Totals	<u>\$ 5,485,117</u>	<u>100.00%</u>	<u>\$ 5,481,812</u>	<u>\$ 3,305</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 4,659,085		\$ 4,628,314	\$ 30,771
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>4,659,085</u>	<u>97.34%</u>	<u>4,628,314</u>	<u>30,771</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	119,280		118,394	886
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>119,280</u>	<u>2.49%</u>	<u>118,394</u>	<u>886</u>
Title III, Part A: <i>English Language Acq</i>	8,316		8,083	233
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>8,316</u>	<u>0.17%</u>	<u>8,083</u>	<u>233</u>
Total Restricted Federal Resources	<u>127,596</u>	<u>2.66%</u>	<u>126,477</u>	<u>1,119</u>
Totals	<u>\$ 4,786,681</u>	<u>100.00%</u>	<u>\$ 4,754,791</u>	<u>\$ 31,890</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 6,684,283		\$ 6,674,649	\$ 9,634
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	6,684,283	97.55%	6,674,649	9,634
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	141,858		141,635	223
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>141,858</u>	<u>2.07%</u>	<u>141,635</u>	<u>223</u>
Title III, Part A: <i>English Language Acq</i>	26,030		26,001	29
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>26,030</u>	<u>0.38%</u>	<u>26,001</u>	<u>29</u>
Total Restricted Federal Resources	167,888	2.45%	167,636	252
Totals	\$ 6,852,171	100.00%	\$ 6,842,285	\$ 9,886

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 4,980,254		\$ 4,948,899	\$ 31,355
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>4,980,254</u>	<u>97.71%</u>	<u>4,948,899</u>	<u>31,355</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	109,056		108,389	667
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>109,056</u>	<u>2.14%</u>	<u>108,389</u>	<u>667</u>
Title III, Part A: <i>English Language Acq</i>	7,603		7,597	6
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>7,603</u>	<u>0.15%</u>	<u>7,597</u>	<u>6</u>
Total Restricted Federal Resources	<u>116,659</u>	<u>2.29%</u>	<u>115,986</u>	<u>673</u>
Totals	<u>\$ 5,096,913</u>	<u>100.00%</u>	<u>\$ 5,064,885</u>	<u>\$ 32,028</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 29

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,672,776		\$ 2,656,828	\$ 15,948
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>2,672,776</u>	<u>97.56%</u>	<u>2,656,828</u>	<u>15,948</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	62,409		62,090	319
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>62,409</u>	<u>2.28%</u>	<u>62,090</u>	<u>319</u>
Title III, Part A: <i>English Language Acq</i>	4,351		4,325	26
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>4,351</u>	<u>0.16%</u>	<u>4,325</u>	<u>26</u>
Total Restricted Federal Resources	<u>66,760</u>	<u>2.44%</u>	<u>66,415</u>	<u>345</u>
Totals	<u>\$ 2,739,536</u>	<u>100.00%</u>	<u>\$ 2,723,243</u>	<u>\$ 16,293</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 30 MLK

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,616,278		\$ 8,428,215	\$ 188,063
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	8,616,278	97.64%	8,428,215	188,063
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	195,838		191,629	4,209
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>195,838</u>	<u>2.22%</u>	<u>191,629</u>	<u>4,209</u>
Title III, Part A: <i>English Language Acq</i>	12,355		12,085	270
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>12,355</u>	<u>0.14%</u>	<u>12,085</u>	<u>270</u>
Total Restricted Federal Resources	208,193	2.36%	203,714	4,479
Totals	\$ 8,824,471	100.00%	\$ 8,631,929	\$ 192,542

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 3,512,831		\$ 3,438,805	\$ 74,026
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>3,512,831</u>	<u>96.71%</u>	<u>3,438,805</u>	<u>74,026</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	106,926		104,540	2,386
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>106,926</u>	<u>2.94%</u>	<u>104,540</u>	<u>2,386</u>
Title III, Part A: <i>English Language Acq</i>	12,600		12,445	155
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>12,600</u>	<u>0.35%</u>	<u>12,445</u>	<u>155</u>
Total Restricted Federal Resources	<u>119,526</u>	<u>3.29%</u>	<u>116,985</u>	<u>2,541</u>
Totals	<u>\$ 3,632,357</u>	<u>100.00%</u>	<u>\$ 3,555,790</u>	<u>\$ 76,567</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 34 RC

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,589,065		\$ 2,533,888	\$ 55,177
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>2,589,065</u>	<u>96.56%</u>	<u>2,533,888</u>	<u>55,177</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	86,478		84,498	1,980
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>86,478</u>	<u>3.22%</u>	<u>84,498</u>	<u>1,980</u>
Title III, Part A: <i>English Language Acq</i>	6,029		5,773	256
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>6,029</u>	<u>0.22%</u>	<u>5,773</u>	<u>256</u>
Total Restricted Federal Resources	<u>92,507</u>	<u>3.44%</u>	<u>90,271</u>	<u>2,236</u>
Totals	<u>\$ 2,681,572</u>	<u>100.00%</u>	<u>\$ 2,624,159</u>	<u>\$ 57,413</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 36 Alexander Hamilton Acad

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,722,174		\$ 4,676,101	\$ 46,073
General Fund Reserve for Encumbrances at June 30, 2016	-		-	-
Combined General Fund Contribution	<u>4,722,174</u>	<u>97.61%</u>	<u>4,676,101</u>	<u>46,073</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	107,778		106,825	953
Title I, Part A - June 30, 2016 Unearned Revenue	<u>107,778</u>	<u>2.23%</u>	<u>106,825</u>	<u>953</u>
Title III, Part A: <i>English Language Acq</i>	7,514		7,441	73
Title III, Part A - June 30, 2016 Unearned Revenue	<u>7,514</u>	<u>0.16%</u>	<u>7,441</u>	<u>73</u>
Total Restricted Federal Resources	<u>115,292</u>	<u>2.39%</u>	<u>114,266</u>	<u>1,026</u>
Totals	<u>\$ 4,837,466</u>	<u>100.00%</u>	<u>\$ 4,790,367</u>	<u>\$ 47,099</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 40 Urban Leadership

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,602,136		\$ 1,574,663	\$ 27,473
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>1,602,136</u>	<u>97.88%</u>	<u>1,574,663</u>	<u>27,473</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	32,657		32,015	642
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>32,657</u>	<u>1.99%</u>	<u>32,015</u>	<u>642</u>
Title III, Part A: <i>English Language Acq</i>	2,174		2,091	83
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>2,174</u>	<u>0.13%</u>	<u>2,091</u>	<u>83</u>
Total Restricted Federal Resources	<u>34,831</u>	<u>2.12%</u>	<u>34,106</u>	<u>725</u>
Totals	<u>\$ 1,636,967</u>	<u>100.00%</u>	<u>\$ 1,608,769</u>	<u>\$ 28,198</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 3,929,909		\$ 3,805,354	\$ 124,555
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>3,929,909</u>	<u>97.72%</u>	<u>3,805,354</u>	<u>124,555</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	85,626		82,945	2,681
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>85,626</u>	<u>2.13%</u>	<u>82,945</u>	<u>2,681</u>
Title III, Part A: <i>English Language Acq</i>	5,970		5,841	129
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>5,970</u>	<u>0.15%</u>	<u>5,841</u>	<u>129</u>
Total Restricted Federal Resources	<u>91,596</u>	<u>2.28%</u>	<u>88,786</u>	<u>2,810</u>
Totals	<u>\$ 4,021,505</u>	<u>100.00%</u>	<u>\$ 3,894,140</u>	<u>\$ 127,365</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 52 Rosa Parks High School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,358,732		\$ 4,342,047	\$ 16,685
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>4,358,732</u>	<u>98.87%</u>	<u>4,342,047</u>	<u>16,685</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	46,647		46,552	95
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>46,647</u>	<u>1.06%</u>	<u>46,552</u>	<u>95</u>
Title III, Part A: <i>English Language Acq</i>	3,252		3,074	178
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>3,252</u>	<u>0.07%</u>	<u>3,074</u>	<u>178</u>
Total Restricted Federal Resources	<u>49,899</u>	<u>1.13%</u>	<u>49,626</u>	<u>273</u>
Totals	<u>\$ 4,408,631</u>	<u>100.00%</u>	<u>\$ 4,391,673</u>	<u>\$ 16,958</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 53 HARP Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,609,036		\$ 3,518,814	\$ 90,222
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	3,609,036	98.43%	3,518,814	90,222
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	53,889		52,552	1,337
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	53,889	1.47%	52,552	1,337
Title III, Part A: <i>English Language Acq</i>	3,757		3,575	182
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	3,757	0.10%	3,575	182
Total Restricted Federal Resources	57,646	1.57%	56,127	1,519
Totals	\$ 3,666,682	100.00%	\$ 3,574,941	\$ 91,741

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 54 Panther Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,198,675		\$ 3,151,244	\$ 47,431
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	3,198,675	98.73%	3,151,244	47,431
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	38,553		37,982	571
Title I, Part A - June 30, 2016 Unearned Revenue	38,553	1.19%	-	-
Title III, Part A: <i>English Language Acq</i>	2,688		2,553	135
Title III, Part A - June 30, 2016 Unearned Revenue	2,688	0.08%	-	-
Total Restricted Federal Resources	41,241	1.27%	40,535	706
Totals	\$ 3,239,916	100.00%	\$ 3,191,779	\$ 48,137

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 4,709,368		\$ 4,700,203	\$ 9,165
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	4,709,368	97.64%	4,700,203	9,165
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	101,175		101,090	85
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	101,175	2.10%	101,090	85
Title III, Part A: <i>English Language Acq</i>	12,702		12,516	186
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	12,702	0.26%	12,516	186
Total Restricted Federal Resources	113,877	2.36%	113,606	271
Totals	\$ 4,823,245	100.00%	\$ 4,813,809	\$ 9,436

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

57 Garrett Morgan

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	\$ 1,780,225		\$ 1,753,964	\$ 26,261
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	1,780,225	100.00%	1,753,964	26,261
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>			-	-
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>			-	-
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 1,780,225	100.00%	\$ 1,753,964	\$ 26,261

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: 060 Stars

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	\$ 2,263,438		\$ 2,213,806	\$ 49,632
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>2,263,438</u>	<u>99.32%</u>	<u>2,213,806</u>	<u>49,632</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	14,484		14,265	219
Title I, Part A - June 30, 2016 Unearned Revenue	<u>14,484</u>	<u>0.64%</u>	<u>14,265</u>	<u>219</u>
Title III, Part A: <i>English Language Acq</i>	1,010		892	118
Title III, Part A - June 30, 2016 Unearned Revenue	<u>1,010</u>	<u>0.04%</u>	<u>892</u>	<u>118</u>
Total Restricted Federal Resources	<u>15,494</u>	<u>0.68%</u>	<u>15,157</u>	<u>337</u>
Totals	<u>\$ 2,278,932</u>	<u>100.00%</u>	<u>\$ 2,228,963</u>	<u>\$ 49,969</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 7,554,378		\$ 7,480,930	\$ 73,448
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>7,554,378</u>	<u>98.03%</u>	<u>7,480,930</u>	<u>73,448</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	136,533		135,073	1,460
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>136,533</u>	<u>1.77%</u>	<u>135,073</u>	<u>1,460</u>
Title III, Part A: <i>English Language Acq</i>	15,320		15,263	57
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>15,320</u>	<u>0.20%</u>	<u>15,263</u>	<u>57</u>
Total Restricted Federal Resources	<u>151,853</u>	<u>1.97%</u>	<u>150,336</u>	<u>1,517</u>
Totals	<u>\$ 7,706,231</u>	<u>100.00%</u>	<u>\$ 7,631,266</u>	<u>\$ 74,965</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 63 High School of Information Technology

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,141,151		\$ 8,986,973	\$ 154,178
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	9,141,151	98.38%	8,986,973	154,178
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	135,255		133,370	1,885
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	135,255	1.46%	133,370	1,885
Title III, Part A: <i>English Language Acq</i>	15,320		14,616	704
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	15,320	0.16%	14,616	704
Total Restricted Federal Resources	150,575	1.62%	147,986	2,589
Totals	\$ 9,291,726	100.00%	\$ 9,134,959	\$ 156,767

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,364,297		\$ 6,326,198	\$ 38,099
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	6,364,297	93.67%	6,326,198	38,099
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	414,498		411,956	2,542
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	414,498	6.10%	411,956	2,542
Title III, Part A: <i>English Language Acq</i>	15,320		15,228	92
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	15,320	0.23%	15,228	92
Total Restricted Federal Resources	429,818	6.33%	427,184	2,634
Totals	\$ 6,794,115	100.00%	\$ 6,753,382	\$ 40,733

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: Youth Engaged in Success (YES)

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	\$ 7,313,236		\$ 7,063,343	\$ 249,893
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>7,313,236</u>	<u>99.36%</u>	<u>7,063,343</u>	<u>249,893</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	44,304		42,653	1,651
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>44,304</u>	<u>0.60%</u>	<u>42,653</u>	<u>1,651</u>
Title III, Part A: <i>English Language Acq</i>	3,089		2,844	245
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>3,089</u>	<u>0.04%</u>	<u>2,844</u>	<u>245</u>
Total Restricted Federal Resources	<u>47,393</u>	<u>0.64%</u>	<u>45,497</u>	<u>1,896</u>
Totals	<u>\$ 7,360,629</u>	<u>100.00%</u>	<u>\$ 7,108,840</u>	<u>\$ 251,789</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: Don Bosco 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	\$ 5,173,018		\$ 5,165,956	\$ 7,062
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	5,173,018	100.00%	5,165,956	7,062
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>	-		-	-
Title III, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	<u>\$ 5,173,018</u>	<u>100.00%</u>	<u>\$ 5,165,956</u>	<u>\$ 7,062</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 75 NSW

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,862,587		\$ 3,842,509	\$ 20,078
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>3,862,587</u>	<u>98.67%</u>	<u>3,842,509</u>	<u>20,078</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	48,351		48,287	64
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>48,351</u>	<u>1.24%</u>	<u>48,287</u>	<u>64</u>
Title III, Part A: <i>English Language Acq</i>	3,371		3,354	17
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>3,371</u>	<u>0.09%</u>	<u>3,354</u>	<u>17</u>
Total Restricted Federal Resources	<u>51,722</u>	<u>1.33%</u>	<u>51,641</u>	<u>81</u>
Totals	<u>\$ 3,914,309</u>	<u>100.00%</u>	<u>\$ 3,894,150</u>	<u>\$ 20,159</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 302 Single Gender 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	\$ 867,630		\$ 859,485	\$ 8,145
General Fund Reserve for Encumbrances at June 30, 2016	-		-	-
Combined General Fund Contribution	867,630	100.00%	859,485	8,145
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>				
Title I, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>				
Title III, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 867,630	100.00%	\$ 859,485	\$ 8,145

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,199,552		\$ 8,059,253	\$ 140,299
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>8,199,552</u>	<u>98.29%</u>	<u>8,059,253</u>	<u>140,299</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	128,652		126,272	2,380
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>128,652</u>	<u>1.54%</u>	<u>126,272</u>	<u>2,380</u>
Title III, Part A: <i>English Language Acq</i>	14,334		13,939	395
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>14,334</u>	<u>0.17%</u>	<u>13,939</u>	<u>395</u>
Total Restricted Federal Resources	<u>142,986</u>	<u>1.71%</u>	<u>140,211</u>	<u>2,775</u>
Totals	<u>\$ 8,342,538</u>	<u>100.00%</u>	<u>\$ 8,199,464</u>	<u>\$ 143,074</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,792,874		\$ 5,768,193	\$ 24,681
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	5,792,874	97.74%	5,768,193	24,681
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	119,919		119,212	707
Title I, Part A - June 30, 2016 Unearned Revenue	119,919	2.02%	119,212	707
Title III, Part A: <i>English Language Acq</i>	14,334		14,164	170
Title III, Part A - June 30, 2016 Unearned Revenue	14,334	0.24%	14,164	170
Total Restricted Federal Resources	134,253	2.26%	133,376	877
Totals	\$ 5,927,127	100.00%	\$ 5,901,569	\$ 25,558

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,482,833		\$ 6,442,551	\$ 40,282
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	6,482,833	98.02%	6,442,551	40,282
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	116,511		115,675	836
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	116,511	1.76%	115,675	836
Title III, Part A: <i>English Language Acq</i>	14,334		14,245	89
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	14,334	0.22%	14,245	89
Total Restricted Federal Resources	130,845	1.98%	129,920	925
Totals	\$ 6,613,678	100.00%	\$ 6,572,471	\$ 41,207

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,920,586		\$ 6,896,881	\$ 23,705
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	6,920,586	94.15%	6,896,881	23,705
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	415,350		413,864	1,486
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	415,350	5.65%	413,864	1,486
Title III, Part A: <i>English Language Acq</i>	14,334		14,285	49
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	14,334	0.20%	14,285	49
Total Restricted Federal Resources	429,684	5.85%	428,149	1,535
Totals	\$ 7,350,270	100.00%	\$ 7,325,030	\$ 25,240

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: Strive Alternative Middle School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,682,490		\$ 4,664,654	\$ 17,836
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	4,682,490	100.00%	4,664,654	17,836
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>				
Title I, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>				
Title III, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 4,682,490	100.00%	\$ 4,664,654	\$ 17,836

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 313 Dr. Hani Awadallah 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	\$ 5,197,947		\$ 5,187,182	\$ 10,765
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	5,197,947	100.00%	5,187,182	10,765
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>				
Title I, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>				
Title III, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	<u>\$ 5,197,947</u>	<u>100.00%</u>	<u>\$ 5,187,182</u>	<u>\$ 10,765</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: No. 316 New Roberto Clemente

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,178,542		\$ 5,177,832	\$ 710
General Fund Reserve for Encumbrances at June 30, 2016			-	-
Combined General Fund Contribution	<u>5,178,542</u>	<u>95.68%</u>	<u>5,177,832</u>	<u>710</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	222,582		222,417	165
Title I, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>222,582</u>	<u>4.11%</u>	<u>222,417</u>	<u>165</u>
Title III, Part A: <i>English Language Acq</i>	11,592		11,364	228
Title III, Part A - June 30, 2016 Unearned Revenue			-	-
	<u>11,592</u>	<u>0.21%</u>	<u>11,364</u>	<u>228</u>
Total Restricted Federal Resources	<u>234,174</u>	<u>4.32%</u>	<u>233,781</u>	<u>393</u>
Totals	<u>\$ 5,412,716</u>	<u>100.00%</u>	<u>\$ 5,411,613</u>	<u>\$ 1,103</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	\$ 6,824,589	\$ (64,071)	\$ 6,760,518	\$ 6,551,030	\$ 209,488
Grades 1-5 - Salaries of Teachers	37,698,256	1,168,088	38,866,344	38,735,421	130,923
Grades 1-5 - Salaries of Teachers		4,546,990	4,546,990	4,537,323	9,667
Grades 6-8 - Salaries of Teachers	23,399,482	(630,863)	22,768,619	22,665,617	103,002
Grades 9-12 - Salaries of Teachers	28,021,262	(1,213,063)	26,808,199	26,733,702	74,497
Grades 9-12 - Salaries of Teachers		1,651,814	1,651,814	1,643,390	8,424
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	3,575,386	231,308	3,806,694	3,747,005	59,689
Purchased Professional-Educational Services	166,584	(61,395)	105,189	105,189	
Purchased Technical Services	93,459	(36,950)	56,509	51,113	5,396
Other Purchased Services (400-500 series)	76,123	(2,127)	73,996	69,863	4,133
General Supplies	2,582,789	(352,970)	2,229,819	2,200,900	28,919
Textbooks	131,702	(48,380)	83,322	80,604	2,718
Other Objects	68,199	(15,639)	52,560	25,666	26,894
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>102,637,831</u>	<u>5,172,742</u>	<u>107,810,573</u>	<u>107,146,823</u>	<u>663,750</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,064,265	47,785	1,112,050	1,109,172	2,878
Other Salaries for Instruction	745,859	(100,500)	645,359	642,366	2,993
Purchased Professional-Educational Services	3,000		3,000	3,000	
General Supplies	19,650	(3,411)	16,239	16,239	
Textbooks	4,850	(4,250)	600	600	-
Total Cognitive - Mild	<u>1,837,624</u>	<u>(60,376)</u>	<u>1,777,248</u>	<u>1,771,377</u>	<u>5,871</u>
Cognitive - Moderate:					
Salaries of Teachers	632,075	103,023	735,098	734,688	410
Other Salaries for Instruction	424,185	12,936	437,121	426,407	10,714
General Supplies	16,020	(4,867)	11,153	10,712	441
Textbooks	4,000	(4,000)	-	-	-
Total Cognitive - Moderate	<u>1,076,280</u>	<u>107,092</u>	<u>1,183,372</u>	<u>1,171,807</u>	<u>11,565</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	3,406,499	439,626	3,846,125	3,795,124	51,001
Other Salaries for Instruction	2,493,804	(290,719)	2,203,085	2,171,136	31,949
Other Purchased Services (400-500 series)	44	(44)			
General Supplies	55,201	(27,578)	27,623	27,601	22
Textbooks	3,220	10,033	13,253	13,253	
Other Objects	689	(629)	60	60	-
Total Learning and/or Language Disabilities	<u>5,959,457</u>	<u>130,689</u>	<u>6,090,146</u>	<u>6,007,174</u>	<u>82,972</u>
Visual Impairments:					
General Supplies	200	-	200	200	-
Total Visual Impairments	<u>200</u>	<u>-</u>	<u>200</u>	<u>200</u>	<u>-</u>
Auditory Impairments:					
Salaries of Teachers	55,442	(4,927)	50,515	45,154	5,361
Total Auditory Impairments	<u>55,442</u>	<u>(4,927)</u>	<u>50,515</u>	<u>45,154</u>	<u>5,361</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Behavioral Disabilities:					
Salaries of Teachers	\$ 1,027,539	\$ (218,051)	\$ 809,488	\$ 794,346	\$ 15,142
Other Salaries for Instruction	774,222	(126,602)	647,620	630,796	16,824
General Supplies	4,400	(90)	4,310	4,310	
Textbooks	300	(15)	285	285	-
Total Behavioral Disabilities	<u>1,806,461</u>	<u>(344,758)</u>	<u>1,461,703</u>	<u>1,429,737</u>	<u>31,966</u>
Multiple Disabilities:					
Salaries of Teachers	673,889	(30,148)	643,741	631,896	11,845
Other Salaries for Instruction	553,573	4,779	558,352	549,006	9,346
General Supplies	6,572	(2,808)	3,764	3,764	
Textbooks	2,500	(2,500)	-	-	-
Total Multiple Disabilities	<u>1,236,534</u>	<u>(30,677)</u>	<u>1,205,857</u>	<u>1,184,666</u>	<u>21,191</u>
Resource Room/Resource Center:					
Salaries of Teachers	17,340,571	(105,905)	17,234,666	17,122,319	112,347
Other Salaries for Instruction	706,086	(91,693)	614,393	605,557	8,836
Purchased Professional-Educational Services	200	(200)			
Other Purchased Services (400-500 series)	33	(33)			
General Supplies	53,773	(23,071)	30,702	30,654	48
Textbooks	4,640	(4,250)	390	390	
Other Objects	119	(39)	80	80	-
Total Resource Room/Resource Center	<u>18,105,422</u>	<u>(225,191)</u>	<u>17,880,231</u>	<u>17,759,000</u>	<u>121,231</u>
Autism:					
Salaries of Teachers	1,688,041	43,659	1,731,700	1,718,777	12,923
Other Salaries for Instruction	1,380,187	(317,679)	1,062,508	1,048,932	13,576
General Supplies	10,700	(1,823)	8,877	8,877	-
Total Autism	<u>3,078,928</u>	<u>(275,843)</u>	<u>2,803,085</u>	<u>2,776,586</u>	<u>26,499</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers	-	10,910	10,910	7,728	3,182
Total Preschool Disabilities - Full-Time	<u>-</u>	<u>10,910</u>	<u>10,910</u>	<u>7,728</u>	<u>3,182</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>33,156,348</u>	<u>(693,081)</u>	<u>32,463,267</u>	<u>32,153,429</u>	<u>309,838</u>
Bilingual Education - Instruction:					
Salaries of Teachers	12,940,086	(802,396)	12,137,690	12,028,028	109,662
Other Salaries for Instruction	824,277	(184,742)	639,535	624,955	14,580
Purchased Professional-Educational Services	400	(400)			
Other Purchased Services (400-500 series)	143	(143)			
General Supplies	162,907	(50,685)	112,222	112,145	77
Textbooks	17,090	(14,170)	2,920	2,920	
Other Objects	3,730	(3,450)	280	280	-
Total Bilingual Education - Instruction	<u>13,948,633</u>	<u>(1,055,986)</u>	<u>12,892,647</u>	<u>12,768,328</u>	<u>124,319</u>
School-Spon. Cocurricular Actvts. - Inst.:					
Salaries	158,030	(2,586)	155,444	109,274	46,170
Purchased Services (300-500 series)	1,290	(1,290)			
Supplies and Materials	2,156	(1,773)	383		383
Other Objects	500	(115)	385	385	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>161,976</u>	<u>(5,764)</u>	<u>156,212</u>	<u>109,659</u>	<u>46,553</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
School-Spon. Cocurricular Athletics - Inst.:					
Salaries	\$ 951,244	\$ 150,603	\$ 1,101,847	\$ 1,101,375	\$ 472
Purchased Services (300-500 series)	373,393	(109,768)	263,625	223,420	40,205
Supplies and Materials	294,700	(96,300)	198,400	158,975	39,425
Other Objects	57,700	(35,700)	22,000	19,673	2,327
Total School-Spon. Cocurricular Athletics - Inst.	1,677,037	(91,165)	1,585,872	1,503,443	82,429
Before/After School Programs - Instruction					
Salaries of Teachers	210,837	276,027	486,864	439,341	47,523
Other Salaries for Instruction	35,648	45,210	80,858	63,197	17,661
Supplies and Materials	5,000	(4,682)	318	318	-
Total Before/After School Programs - Instruction	251,485	316,555	568,040	502,856	65,184
Before/After School Programs - Support					
Salaries	6,240	10,379	16,619	16,300	319
Total Before/After School Programs - Support	6,240	10,379	16,619	16,300	319
Total Before/After School Programs	257,725	326,934	584,659	519,156	65,503
Summer School - Instruction					
Salaries of Teachers	39,430	(300)	39,130	35,880	3,250
Other Salaries for Instruction	46,850		46,850	35,166	11,684
General Supplies	1,800	(8)	1,792	1,792	-
Total Summer School - Instruction	88,080	(308)	87,772	72,838	14,934
Summer School - Support					
Salaries	1,008	850	1,858	1,810	48
Total Summer School - Support	1,008	850	1,858	1,810	48
Total Summer School	89,088	542	89,630	74,648	14,982
Alternative Education Program - Instruction					
Salaries of Teachers	3,050,285	(367,224)	2,683,061	2,647,701	35,360
Other Salaries for Instruction	229,420	(58,382)	171,038	140,252	30,786
Other Purchased Services (400-500 series)	1,500	(1,500)			
General Supplies	23,590	(17,980)	5,610	5,520	90
Textbooks	8,500	(8,500)			
Other Objects	5,000	(4,811)	189	189	-
Total Alternative Education Program - Instruction	3,318,295	(458,397)	2,859,898	2,793,662	66,236
Alternative Education Program - Support					
Salaries	944,229	56,648	1,000,877	968,159	32,718
Purchased Services (400-500 series)	550	(550)			
Supplies and Materials	11,363	(8,666)	2,697	2,197	500
Other Objects	1,500	(1,500)			
Total Alternative Education Program - Support	957,642	45,932	1,003,574	970,356	33,218
Total Alternative Education Program	4,275,937	(412,465)	3,863,472	3,764,018	99,454

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>District-wide</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	\$ 102,125	\$ 54,602	\$ 156,727	\$ 156,142	\$ 585
Other Purchased Services (400-500 series)	100	(100)	-	-	-
Total Supplemental/At-Risk Programs - Instruction	<u>102,225</u>	<u>54,502</u>	<u>156,727</u>	<u>156,142</u>	<u>585</u>
Other Supplemental/At-Risk Programs - Support					
Salaries	194,187	19,040	213,227	206,107	7,120
Supplies and Materials	6,580	(357)	6,223	6,059	164
Other Objects	420	(420)	-	-	-
Total Other Supplemental/At-Risk Programs - Support	<u>201,187</u>	<u>18,263</u>	<u>219,450</u>	<u>212,166</u>	<u>7,284</u>
Total Other Supplemental/At-Risk Programs	<u>303,412</u>	<u>72,765</u>	<u>376,177</u>	<u>368,308</u>	<u>7,869</u>
Total Instruction	<u>156,507,987</u>	<u>3,314,522</u>	<u>159,822,509</u>	<u>158,407,812</u>	<u>1,414,697</u>
Undistributed Expend. - Attend. & Social Work:					
Salaries	549,397	(20,115)	529,282	516,668	12,614
Salaries of Family Liaisons and Comrn. Parent Inv. Specialists	571,789	(337,192)	234,597	192,664	41,933
Salaries of Community/School Coordinators	45,222	251,287	296,509	291,504	5,005
Supplies and Materials	4,659	(4,210)	449	449	-
Total Undistributed Expend. - Attend. & Social Work	<u>1,171,067</u>	<u>(110,230)</u>	<u>1,060,837</u>	<u>1,001,285</u>	<u>59,552</u>
Undistributed Expenditures - Health Services:					
Salaries	3,487,384	297,150	3,784,534	3,717,574	66,960
Supplies and Materials	11,402	(3,769)	7,633	7,053	580
Total Undistributed Expenditures - Health Services	<u>3,498,786</u>	<u>293,381</u>	<u>3,792,167</u>	<u>3,724,627</u>	<u>67,540</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	6,252,377	(630,421)	5,621,956	5,533,526	88,430
Salaries of Secretarial and Clerical Assistants	149,203	(26,599)	122,604	121,772	832
Purchased Professional - Educational Services	6,500	(5,275)	1,225	1,225	-
Supplies and Materials	63,936	(16,929)	47,007	39,680	7,327
Other Objects	1,200	(1,200)	-	-	-
Total Undist. Expend. - Guidance Services	<u>6,473,216</u>	<u>(680,424)</u>	<u>5,792,792</u>	<u>5,696,203</u>	<u>96,589</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	3,398,810	(351,615)	3,047,195	2,990,679	56,516
Salaries of Secr and Clerical Assist.	144,644	(85,481)	59,163	57,123	2,040
Other Salaries	104,166	(5,900)	98,266	97,246	1,020
Sal of Facilitators, Math & Literacy Coaches	201,527	78,461	279,988	279,958	30
Purchased Prof- Educational Services	81,500	30,560	112,060	112,060	-
Other Purch Prof. and Tech. Services	1,000	-	1,000	1,000	-
Supplies and Materials	43,150	(6,938)	36,212	36,212	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>3,974,797</u>	<u>(340,913)</u>	<u>3,633,884</u>	<u>3,574,278</u>	<u>59,606</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 1,634,643	\$ 240,667	\$ 1,875,310	\$ 1,863,580	\$ 11,730
Purchased Professional and Technical Services	2,540	(1,180)	1,360		1,360
Other Purchased Services (400-500 series)		5,921	5,921	5,921	
Supplies and Materials	94,241	8,815	103,056	102,735	321
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,731,424	254,223	1,985,647	1,972,236	13,411
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	37,100	(7,200)	29,900	29,900	
Other Purchased Services (400-500 series)	7,950	(7,820)	130	130	
Supplies and Materials	5,700	(5,400)	300	300	-
Total Undist. Expend. - Instructional Staff Training Serv.	50,750	(20,420)	30,330	30,330	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	11,992,618	1,531,298	13,523,916	13,498,055	25,861
Salaries of Secretarial and Clerical Assistants	4,021,998	178,061	4,200,059	4,097,123	102,936
Other Purchased Services (400-500 series)	76,230	(35,215)	41,015	38,250	2,765
Supplies and Materials	404,556	(131,826)	272,730	256,493	16,237
Other Objects	25,390	(20,553)	4,837	4,451	386
Total Undist. Expend. - Support Serv. - School Admin.	16,520,792	1,521,765	18,042,557	17,894,372	148,185
Undist. Expend. - Custodial Services					
Salaries	2,658,451	(15,129)	2,643,322	2,600,965	42,357
Salaries of Non-instructional Aides	1,860,555	(904,071)	956,484	736,678	219,806
General Supplies	60,754	(39,961)	20,793	20,429	364
Total Undist. Expend. - Custodial Services	4,579,760	(959,161)	3,620,599	3,358,072	262,527
Undist. Expend. - Security					
Salaries	2,157,226	161,599	2,318,825	2,264,904	53,921
General Supplies	37,705	(11,646)	26,059	25,338	721
Total Undist. Expend. - Security	2,194,931	149,953	2,344,884	2,290,242	54,642
Total Undist. Expend. - Oper. & Maint. Of Plant	6,774,691	(809,208)	5,965,483	5,648,314	317,169
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	473,863	(47,127)	426,736	309,205	117,531
Total Undist. Expend. - Student Transportation Serv.	473,863	(47,127)	426,736	309,205	117,531
UNALLOCATED BENEFITS					
Social Security Contributions	2,195,488	169,920	2,365,408	2,115,874	249,534
Other Retirement Contributions - Regular	569,099	302,865	871,964	854,664	17,300
Health Benefits	51,222,848	274,626	51,497,474	51,493,166	4,308
TOTAL UNALLOCATED BENEFITS	53,987,435	747,411	54,734,846	54,463,704	271,142
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	53,987,435	747,411	54,734,846	54,463,704	271,142
TOTAL UNDISTRIBUTED EXPENDITURES	94,656,821	808,458	95,465,279	94,314,554	1,150,725
TOTAL CURRENT EXPENDITURES	251,164,808	4,122,980	255,287,788	252,722,366	2,565,422

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	\$ 19,600	\$ (4,135)	\$ 15,465	\$ 15,465	
Grades 6-8	65,260	(45,909)	19,351	19,351	
Grades 9-12	30,455	(19,123)	11,332	11,332	
Undistributed Expenditures - Security	20,000	(693)	19,307	19,307	-
Total Equipment	<u>135,315</u>	<u>(69,860)</u>	<u>65,455</u>	<u>65,455</u>	-
TOTAL CAPITAL OUTLAY	<u>135,315</u>	<u>(69,860)</u>	<u>65,455</u>	<u>65,455</u>	-
District-wide School Based Expenditures	<u>251,300,123</u>	<u>4,053,120</u>	<u>255,353,243</u>	<u>252,787,821</u>	<u>\$ 2,565,422</u>
Other Financing Sources:					
Operating Transfer In	<u>251,300,123</u>	<u>4,053,120</u>	<u>255,353,243</u>	<u>252,787,821</u>	<u>2,565,422</u>
Total Other Financing Sources	<u>251,300,123</u>	<u>4,053,120</u>	<u>255,353,243</u>	<u>252,787,821</u>	<u>2,565,422</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 1

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 62,699	\$ 63,411	\$ 126,110	\$ 126,110	
Grades 1-5 - Salaries of Teachers	798,694	43,900	842,594	842,571	\$ 23
Grades 1-5 - Salaries of Teachers		118,965	118,965	118,965	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	46,518	29,010	75,528	75,526	2
Other Purchased Services (400-500 series)	500	(500)			
General Supplies	26,000	3,892	29,892	29,889	3
TOTAL REGULAR PROGRAMS - INSTRUCTION	934,411	258,678	1,193,089	1,193,061	28
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Other Salaries for Instruction	30,911	-	30,911	30,911	-
Total Learning and/or Language Disabilities	30,911	-	30,911	30,911	-
Multiple Disabilities:					
Salaries of Teachers	104,391	(46,364)	58,027	58,023	4
Other Salaries for Instruction	-	51,004	51,004	51,004	-
Total Multiple Disabilities	104,391	4,640	109,031	109,027	4
Resource Room/Resource Center:					
Salaries of Teachers	242,996	7,006	250,002	250,002	-
Total Resource Room/Resource Center	242,996	7,006	250,002	250,002	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	378,298	11,646	389,944	389,940	4
Bilingual Education - Instruction					
Salaries of Teachers	60,200	3,506	63,706	63,706	-
Total Bilingual Education - Instruction	60,200	3,506	63,706	63,706	-
Before/After School Programs - Instruction					
Salaries of Teachers	8,024	(4,930)	3,094	2,567	527
Total Before/After School Programs - Instruction	8,024	(4,930)	3,094	2,567	527
Total Before/After School Programs	8,024	(4,930)	3,094	2,567	527
Total Instruction and At-Risk Programs	1,380,933	268,900	1,649,833	1,649,274	559
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	46,776	(37,240)	9,536	9,503	33
Salaries of Community/School Coordinators	-	28,508	28,508	28,508	-
Total Undistributed Expend. - Attend. & Social Work	46,776	(8,732)	38,044	38,011	33
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	28,743	775	29,518	29,517	1
Total Undist. Expend. - Guidance Services	28,743	775	29,518	29,517	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	-	66,440	66,440	66,440	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	66,440	66,440	66,440	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 1

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 118,780	\$ 437	\$ 119,217	\$ 119,216	\$ 1
Salaries of Secretarial and Clerical Assistants	32,015	(700)	31,315	31,315	
Supplies and Materials	5,849	-	5,849	5,849	-
Total Undist. Expend. - Support Serv. - School Admin.	156,644	(263)	156,381	156,380	1
Undist. Expend. - Custodial Services					
Salaries	47,901	(13,700)	34,201	34,200	1
Salaries of Non-instructional Aides	40,178	(27,000)	13,178	13,102	76
General Supplies	6,800	(6,572)	228	-	228
Total Undist. Expend. - Custodial Services	94,879	(47,272)	47,607	47,302	305
Undist. Expend. - Security					
Salaries	50,687	1	50,688	50,687	1
General Supplies	-	1,151	1,151	1,151	-
Total Undist. Expend. - Security	50,687	1,152	51,839	51,838	1
Total Undist. Expend. - Oper. & Maint. Of Plant	145,566	(46,120)	99,446	99,140	306
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,310	(1,814)	496	496	-
Total Undist. Expend. - Student Transportation Serv.	2,310	(1,814)	496	496	-
UNALLOCATED BENEFITS					
Social Security Contributions	25,793	1,747	27,540	27,540	
Other Retirement Contributions - Regular	5,905	1,118	7,023	7,023	
Health Benefits	481,229	1,042	482,271	482,271	-
TOTAL UNALLOCATED BENEFITS	512,927	3,907	516,834	516,834	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	512,927	3,907	516,834	516,834	-
TOTAL UNDISTRIBUTED EXPENDITURES	892,966	14,193	907,159	906,818	341
TOTAL CURRENT EXPENDITURES	2,273,899	283,093	2,556,992	2,556,092	900
TOTAL SCHOOL BASED EXPENDITURES	2,273,899	283,093	2,556,992	2,556,092	900
Other Financing Sources:					
Operating Transfer In	2,273,899	283,093	2,556,992	2,556,092	900
Total Other Financing Sources	2,273,899	283,093	2,556,992	2,556,092	900
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 2	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 209,572	\$ 3,396	\$ 212,968	\$ 212,968	
Grades 1-5 - Salaries of Teachers	839,271	(44,600)	794,671	794,586	\$ 85
Grades 1-5 - Salaries of Teachers		161,371	161,371	161,370	1
Grades 6-8 - Salaries of Teachers	656,596	(43,900)	612,696	612,627	69
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	76,196		76,196	76,196	
Other Purchased Services (400-500 series)		1,350	1,350	1,350	
General Supplies	86,350	(32,839)	53,511	53,401	110
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,867,985	44,778	1,912,763	1,912,498	265
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	274,871	(6,000)	268,871	268,317	554
Other Salaries for Instruction	180,500	1,276	181,776	181,775	1
General Supplies	5,300	(16)	5,284	5,275	9
Total Learning and/or Language Disabilities	460,671	(4,740)	455,931	455,367	564
Resource Room/Resource Center:					
Salaries of Teachers	468,239	(67,300)	400,939	400,898	41
Total Resource Room/Resource Center	468,239	(67,300)	400,939	400,898	41
Autism:					
Salaries of Teachers	487,695	(9,422)	478,273	478,273	
Other Salaries for Instruction	386,766	(143,696)	243,070	243,070	
General Supplies	6,200	(287)	5,913	5,913	
Total Autism	880,661	(153,405)	727,256	727,256	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,809,571	(225,445)	1,584,126	1,583,521	605
Bilingual Education - Instruction					
Salaries of Teachers	517,979	(103,800)	414,179	414,173	6
Other Salaries for Instruction	44,770		44,770	44,770	
General Supplies	10,200	(1,398)	8,802	8,802	
Total Bilingual Education - Instruction	572,949	(105,198)	467,751	467,745	6
Total Instruction and At-Risk Programs	4,250,505	(285,865)	3,964,640	3,963,764	876
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766	-	8,766	8,037	729
Total Undistributed Expend. - Attend. & Social Work	8,766	-	8,766	8,037	729

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 2

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 98,100		\$ 98,100	\$ 97,100	\$ 1,000
Supplies and Materials	150	\$ (150)	-	-	-
Total Undistributed Expenditures - Health Services	98,250	(150)	98,100	97,100	1,000
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	165,313	(40,000)	125,313	124,543	770
Supplies and Materials	5,300	(4,514)	786	786	-
Total Undist. Expend. - Guidance Services	170,613	(44,514)	126,099	125,329	770
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	1,000	(1,000)	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,000	(1,000)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	313,124	1,201	314,325	314,324	1
Salaries of Secretarial and Clerical Assistants	98,252	20,612	118,864	118,863	1
Other Purchased Services (400-500 series)	700	(402)	298	298	-
Supplies and Materials	6,000	(1,477)	4,523	4,523	-
Total Undist. Expend. - Support Serv. - School Admin.	418,076	19,934	438,010	438,008	2
Undist. Expend. - Custodial Services					
Salaries	60,246	579	60,825	60,824	1
Salaries of Non-instructional Aides	46,810	(30,300)	16,510	16,501	9
General Supplies	-	2,195	2,195	2,195	-
Total Undist. Expend. - Custodial Services	107,056	(27,526)	79,530	79,520	10
Total Undist. Expend. - Oper. & Maint. Of Plant	107,056	(27,526)	79,530	79,520	10
UNALLOCATED BENEFITS					
Social Security Contributions	77,514	(13,454)	64,060	64,060	-
Other Retirement Contributions - Regular	15,533	2,817	18,350	18,350	-
Health Benefits	1,419,662	-	1,419,662	1,418,625	1,037
TOTAL UNALLOCATED BENEFITS	1,512,709	(10,637)	1,502,072	1,501,035	1,037
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,512,709	(10,637)	1,502,072	1,501,035	1,037
TOTAL UNDISTRIBUTED EXPENDITURES	2,316,470	(63,893)	2,252,577	2,249,029	3,548
TOTAL CURRENT EXPENDITURES	6,566,975	(349,758)	6,217,217	6,212,793	4,424
TOTAL SCHOOL BASED EXPENDITURES	6,566,975	(349,758)	6,217,217	6,212,793	4,424
Other Financing Sources:					
Operating Transfer In	6,566,975	(349,758)	6,217,217	6,212,793	4,424
Total Other Financing Sources	6,566,975	(349,758)	6,217,217	6,212,793	4,424
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 3

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 51,000	\$ 58,000	\$ 109,000	\$ 108,095	\$ 905
Grades 1-5 - Salaries of Teachers	1,232,036	(242,408)	989,628	989,619	9
Grades 1-5 - Salaries of Teachers		127,490	127,490	127,490	
Grades 6-8 - Salaries of Teachers	635,573	(98,000)	537,573	536,495	1,078
Regular Programs - Undistributed Instruction					
Other Purchased Services (400-500 series)	1,000	(1,000)			
General Supplies	38,000	(8,399)	29,601	29,396	205
Other Objects	1,500	(315)	1,185	-	1,185
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,959,109</u>	<u>(164,632)</u>	<u>1,794,477</u>	<u>1,791,095</u>	<u>3,382</u>
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	480,044	(85,000)	395,044	392,091	2,953
General Supplies	8,000	(1,045)	6,955	6,955	-
Total Resource Room/Resource Center	<u>488,044</u>	<u>(86,045)</u>	<u>401,999</u>	<u>399,046</u>	<u>2,953</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>488,044</u>	<u>(86,045)</u>	<u>401,999</u>	<u>399,046</u>	<u>2,953</u>
Bilingual Education - Instruction					
Salaries of Teachers	154,178	(6,000)	148,178	147,452	726
Other Salaries for Instruction	30,610		30,610	30,610	
General Supplies	17,400	(5,842)	11,558	11,558	-
Total Bilingual Education - Instruction	<u>202,188</u>	<u>(11,842)</u>	<u>190,346</u>	<u>189,620</u>	<u>726</u>
Before/After School Programs - Instruction					
Salaries of Teachers	-	3,094	3,094	2,890	204
Total Before/After School Programs - Instruction	<u>-</u>	<u>3,094</u>	<u>3,094</u>	<u>2,890</u>	<u>204</u>
Total Before/After School Programs	<u>-</u>	<u>3,094</u>	<u>3,094</u>	<u>2,890</u>	<u>204</u>
Total Instruction and At-Risk Programs	<u>2,649,341</u>	<u>(259,425)</u>	<u>2,389,916</u>	<u>2,382,651</u>	<u>7,265</u>
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766	-	8,766	8,055	711
Total Undistributed Expend. - Attend. & Social Work	<u>8,766</u>	<u>-</u>	<u>8,766</u>	<u>8,055</u>	<u>711</u>
Undistributed Expenditures - Health Services					
Salaries	101,342	(9,520)	91,822	91,822	
Supplies and Materials	900	(400)	500	500	-
Total Undistributed Expenditures - Health Services	<u>102,242</u>	<u>(9,920)</u>	<u>92,322</u>	<u>92,322</u>	<u>-</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	92,029	7,170	99,199	99,196	3
Supplies and Materials	900	(900)	-	-	-
Total Undist. Expend. - Guidance Services	<u>92,929</u>	<u>6,270</u>	<u>99,199</u>	<u>99,196</u>	<u>3</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 3

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 205,327	\$ 17,161	\$ 222,488	\$ 222,487	\$ 1
Salaries of Secretarial and Clerical Assistants	98,287	(49,000)	49,287	48,501	786
Other Purchased Services (400-500 series)	100	(17)	83	83	
Supplies and Materials	10,000	(1,832)	8,168	8,168	-
Total Undist. Expend. - Support Serv. - School Admin.	313,714	(33,688)	280,026	279,239	787
Undist. Expend. - Custodial Services					
Salaries	43,386	(18,000)	25,386	25,255	131
Salaries of Non-instructional Aides	53,442	(24,771)	28,671	28,233	438
Total Undist. Expend. - Custodial Services	96,828	(42,771)	54,057	53,488	569
Total Undist. Expend. - Oper. & Maint. Of Plant	96,828	(42,771)	54,057	53,488	569
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,000	-	1,000	-	1,000
Total Undist. Expend. - Student Transportation Serv.	1,000	-	1,000	-	1,000
UNALLOCATED BENEFITS					
Social Security Contributions	23,576		23,576	16,302	7,274
Other Retirement Contributions - Regular	10,317	4,742	15,059	15,059	
Health Benefits	853,507	(47,505)	806,002	806,002	-
TOTAL UNALLOCATED BENEFITS	887,400	(42,763)	844,637	837,363	7,274
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	887,400	(42,763)	844,637	837,363	7,274
TOTAL UNDISTRIBUTED EXPENDITURES	1,502,879	(122,872)	1,380,007	1,369,663	10,344
TOTAL CURRENT EXPENDITURES	4,152,220	(382,297)	3,769,923	3,752,314	17,609
TOTAL SCHOOL BASED EXPENDITURES	4,152,220	(382,297)	3,769,923	3,752,314	17,609
Other Financing Sources:					
Operating Transfer In	4,152,220	(382,297)	3,769,923	3,752,314	17,609
Total Other Financing Sources	4,152,220	(382,297)	3,769,923	3,752,314	17,609
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 4</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 1,028,117	\$ 133,722	\$ 1,161,839	\$ 1,161,807	\$ 32
Grades 1-5 - Salaries of Teachers		165,386	165,386	165,385	1
Grades 6-8 - Salaries of Teachers	1,227,871	(221,906)	1,005,965	1,005,965	
Regular Programs - Undistributed Instruction					
General Supplies	65,000	(27,948)	37,052	37,043	9
Textbooks	12,000	(12,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,332,988	37,254	2,370,242	2,370,200	42
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	366,324	573	366,897	366,873	24
Other Salaries for Instruction	156,486	(31,100)	125,386	125,323	63
Total Learning and/or Language Disabilities	522,810	(30,527)	492,283	492,196	87
Resource Room/Resource Center:					
Salaries of Teachers	310,157	143,134	453,291	453,291	-
Total Resource Room/Resource Center	310,157	143,134	453,291	453,291	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	832,967	112,607	945,574	945,487	87
Bilingual Education - Instruction					
Salaries of Teachers	114,315	(11,973)	102,342	102,342	-
General Supplies	3,000	(3,000)	-	-	-
Total Bilingual Education - Instruction	117,315	(14,973)	102,342	102,342	-
Total Instruction and At-Risk Programs	3,283,270	134,888	3,418,158	3,418,029	129
Undistributed Expenditures - Health Services					
Salaries	66,765	(1,000)	65,765	65,765	-
Supplies and Materials	250	(250)	-	-	-
Total Undistributed Expenditures - Health Services	67,015	(1,250)	65,765	65,765	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	112,624	10,380	123,004	123,003	1
Supplies and Materials	250	(250)	-	-	-
Total Undist. Expend. - Guidance Services	112,874	10,130	123,004	123,003	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	-	17,877	17,877	17,877	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	17,877	17,877	17,877	-
Undist. Expend. - Instructional Staff Training Serv.					
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	500	(500)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	418,236	14,114	432,350	432,350	-
Salaries of Secretarial and Clerical Assistants	97,752	28,720	126,472	126,445	27
Supplies and Materials	9,000	(9,000)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	524,988	33,834	558,822	558,795	27
Undist. Expend. - Custodial Services					
Salaries	59,427	399	59,826	59,825	1
Salaries of Non-instructional Aides	26,528	(16,274)	10,254	10,232	22
General Supplies	2,000	(2,000)	-	-	-
Total Undist. Expend. - Custodial Services	87,955	(17,875)	70,080	70,057	23
Undist. Expend. - Security					
Salaries	33,131	19,007	52,138	52,137	1
Total Undist. Expend. - Security	33,131	19,007	52,138	52,137	1
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.	121,086	1,132	122,218	122,194	24
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000	(2,600)	5,400	5,301	99
Total Undist. Expend. - Student Transportation Serv.	8,000	(2,600)	5,400	5,301	99

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 4</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 37,676		\$ 37,676	\$ 36,085	\$ 1,591
Other Retirement Contributions - Regular	14,226	\$ 5,758	19,984	19,984	
Health Benefits	958,377	3,496	961,873	961,872	1
TOTAL UNALLOCATED BENEFITS	<u>1,010,279</u>	<u>9,254</u>	<u>1,019,533</u>	<u>1,017,941</u>	<u>1,592</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,010,279</u>	<u>9,254</u>	<u>1,019,533</u>	<u>1,017,941</u>	<u>1,592</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,844,742</u>	<u>67,877</u>	<u>1,912,619</u>	<u>1,910,876</u>	<u>1,743</u>
TOTAL CURRENT EXPENDITURES	<u>5,128,012</u>	<u>202,765</u>	<u>5,330,777</u>	<u>5,328,905</u>	<u>1,872</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,128,012</u>	<u>202,765</u>	<u>5,330,777</u>	<u>5,328,905</u>	<u>1,872</u>
Other Financing Sources:					
Operating Transfer In	5,128,012	202,765	5,330,777	5,328,905	1,872
Total Other Financing Sources	<u>5,128,012</u>	<u>202,765</u>	<u>5,330,777</u>	<u>5,328,905</u>	<u>1,872</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 5

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 231,088	\$ 65,320	\$ 296,408	\$ 296,406	\$ 2
Grades 1-5 - Salaries of Teachers	2,224,956	102,563	2,327,519	2,327,518	1
Grades 1-5 - Salaries of Teachers		268,895	268,895	268,895	
Grades 6-8 - Salaries of Teachers	439,146	(211,513)	227,633	227,234	399
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	144,782	112,250	257,032	257,021	11
Purchased Professional-Educational Services	6,000	(6,000)			
Purchased Technical Services	7,800		7,800	7,800	
General Supplies	87,040	(34)	87,006	86,166	840
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,140,812	331,481	3,472,293	3,471,040	1,253
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	52,166	52,732	104,898	104,897	1
Other Salaries for Instruction	34,010		34,010	34,010	
General Supplies	1,500	(395)	1,105	1,105	-
Total Learning and/or Language Disabilities	87,676	52,337	140,013	140,012	1
Resource Room/Resource Center:					
Salaries of Teachers	429,509	(40,000)	389,509	389,124	385
General Supplies	2,000	(2,000)	-	-	-
Total Resource Room/Resource Center	431,509	(42,000)	389,509	389,124	385
TOTAL SPECIAL EDUCATION - INSTRUCTION	519,185	10,337	529,522	529,136	386
Bilingual Education - Instruction					
Salaries of Teachers	635,863	(276,732)	359,131	358,644	487
General Supplies	4,500	(1,234)	3,266	3,266	-
Total Bilingual Education - Instruction	640,363	(277,966)	362,397	361,910	487
Before/After School Programs - Instruction					
Other Salaries for Instruction	3,960	(3,960)	-	-	-
Total Before/After School Programs - Instruction	3,960	(3,960)	-	-	-
Total Before/After School Programs	3,960	(3,960)	-	-	-
Total Instruction and At-Risk Programs	4,304,320	59,892	4,364,212	4,362,086	2,126

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 5

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 96,642		\$ 96,642	\$ 96,642	
Supplies and Materials	1,050	\$ (184)	866	866	-
Total Undistributed Expenditures - Health Services	97,692	(184)	97,508	97,508	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	151,611	3,357	154,968	154,967	\$ 1
Supplies and Materials	2,000	(548)	1,452	1,027	425
Total Undist. Expend. - Guidance Services	153,611	2,809	156,420	155,994	426
Undist. Expend. - Improvement of Inst. Serv.					
Purchased Prof. Educational Services	10,000	6,000	16,000	16,000	
Total Undist. Expend. - Improvement of Inst. Serv.	10,000	6,000	16,000	16,000	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	53,912	(28,000)	25,912	24,040	1,872
Other Purchased Services (400-500 series)		799	799	799	
Supplies and Materials	10,000	(32)	9,968	9,968	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	63,912	(27,233)	36,679	34,807	1,872
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	297,789	(6,631)	291,158	288,756	2,402
Salaries of Secretarial and Clerical Assistants	82,743		82,743	80,839	1,904
Supplies and Materials	4,850	(1,325)	3,525	3,525	-
Total Undist. Expend. - Support Serv. - School Admin.	385,382	(7,956)	377,426	373,120	4,306
Undist. Expend. - Custodial Services					
Salaries	60,977	399	61,376	61,375	1
Salaries of Non-instructional Aides	53,442	(29,000)	24,442	23,752	690
General Supplies	9,900	(94)	9,806	9,760	46
Total Undist. Expend. - Custodial Services	124,319	(28,695)	95,624	94,887	737
Undist. Expend. - Security					
Salaries	35,938		35,938	35,238	700
General Supplies	2,300	(110)	2,190	2,190	-
Total Undist. Expend. - Security	38,238	(110)	38,128	37,428	700
Total Undist. Expend. - Oper. & Maint. Of Plant	162,557	(28,805)	133,752	132,315	1,437
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,500	-	1,500	-	1,500
Total Undist. Expend. - Student Transportation Serv.	1,500	-	1,500	-	1,500
UNALLOCATED BENEFITS					
Social Security Contributions	43,142	5,010	48,152	48,152	
Other Retirement Contributions - Regular	21,288	6,981	28,269	28,269	
Health Benefits	1,355,178	2,534	1,357,712	1,357,711	1
TOTAL UNALLOCATED BENEFITS	1,419,608	14,525	1,434,133	1,434,132	1
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,419,608	14,525	1,434,133	1,434,132	1
TOTAL UNDISTRIBUTED EXPENDITURES	2,294,262	(40,844)	2,253,418	2,243,876	9,542
TOTAL CURRENT EXPENDITURES	6,598,582	19,048	6,617,630	6,605,962	11,668
TOTAL SCHOOL BASED EXPENDITURES	6,598,582	19,048	6,617,630	6,605,962	11,668
Other Financing Sources:					
Operating Transfer In	6,598,582	19,048	6,617,630	6,605,962	11,668
Total Other Financing Sources	6,598,582	19,048	6,617,630	6,605,962	11,668
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 6/APA</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 109,964	\$ 72,918	\$ 182,882	\$ 182,882	
Grades 1-5 - Salaries of Teachers	1,462,287	(83,846)	1,378,441	1,374,497	\$ 3,944
Grades 1-5 - Salaries of Teachers		117,516	117,516	117,516	-
Grades 6-8 - Salaries of Teachers	537,439	47,620	585,059	584,926	133
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	34,490		34,490	34,490	
Purchased Professional-Educational Services	3,000	(3,000)			
Other Purchased Services (400-500 series)	1,700	(1,700)			
General Supplies	46,500	(711)	45,789	44,880	909
Other Objects	7,000	(7,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,202,380</u>	<u>141,797</u>	<u>2,344,177</u>	<u>2,339,191</u>	<u>4,986</u>
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	348,254	(60,000)	288,254	287,841	413
Total Resource Room/Resource Center	<u>348,254</u>	<u>(60,000)</u>	<u>288,254</u>	<u>287,841</u>	<u>413</u>
Autism:					
Salaries of Teachers	261,232	(12,756)	248,476	248,475	1
Other Salaries for Instruction	302,814	(58,983)	243,831	243,831	-
Total Autism	<u>564,046</u>	<u>(71,739)</u>	<u>492,307</u>	<u>492,306</u>	<u>1</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>912,300</u>	<u>(131,739)</u>	<u>780,561</u>	<u>780,147</u>	<u>414</u>
Bilingual Education - Instruction					
Salaries of Teachers	176,669	(134,744)	41,925	41,925	
Other Salaries for Instruction	30,610	-	30,610	30,610	-
Total Bilingual Education - Instruction	<u>207,279</u>	<u>(134,744)</u>	<u>72,535</u>	<u>72,535</u>	<u>-</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	3,500	-	3,500	1,750	1,750
Total School-Spon. Cocurricular Actvts. - Inst.	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>1,750</u>	<u>1,750</u>
Total Instruction and At-Risk Programs	<u>3,325,459</u>	<u>(124,686)</u>	<u>3,200,773</u>	<u>3,193,623</u>	<u>7,150</u>
Undistributed Expenditures - Health Services					
Salaries	60,443	2,563	63,006	63,006	
Supplies and Materials	500	(153)	347	293	54
Total Undistributed Expenditures - Health Services	<u>60,943</u>	<u>2,410</u>	<u>63,353</u>	<u>63,299</u>	<u>54</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	73,041	1,200	74,241	74,241	
Supplies and Materials	1,000	(700)	300	142	158
Total Undist. Expend. - Guidance Services	<u>74,041</u>	<u>500</u>	<u>74,541</u>	<u>74,383</u>	<u>158</u>

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: No. 6/APA

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	\$ 10,000	\$ (7,055)	\$ 2,945	\$ 2,945	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>10,000</u>	<u>(7,055)</u>	<u>2,945</u>	<u>2,945</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	410,951	23,129	434,080	434,079	\$ 1
Salaries of Secretarial and Clerical Assistants	159,026	(40,000)	119,026	118,579	447
Supplies and Materials	20,000	(11,484)	8,516	8,471	45
Total Undist. Expend. - Support Serv. - School Admin.	<u>589,977</u>	<u>(28,355)</u>	<u>561,622</u>	<u>561,129</u>	<u>493</u>
Undist. Expend. - Custodial Services					
Salaries	57,846	430	58,276	58,275	1
Salaries of Non-instructional Aides	60,074	(37,000)	23,074	20,498	2,576
General Supplies	500	(500)	-	-	-
Total Undist. Expend. - Custodial Services	<u>118,420</u>	<u>(37,070)</u>	<u>81,350</u>	<u>78,773</u>	<u>2,577</u>
Undist. Expend. - Security					
Salaries	50,687	35,904	86,591	86,590	1
Total Undist. Expend. - Security	<u>50,687</u>	<u>35,904</u>	<u>86,591</u>	<u>86,590</u>	<u>1</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>169,107</u>	<u>(1,166)</u>	<u>167,941</u>	<u>165,363</u>	<u>2,578</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	4,500	-	4,500	-	4,500
Total Undist. Expend. - Student Transportation Serv.	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>-</u>	<u>4,500</u>
UNALLOCATED BENEFITS					
Social Security Contributions	61,986		61,986	52,200	9,786
Other Retirement Contributions - Regular	16,062	2,827	18,889	18,889	-
Health Benefits	1,132,542	10,485	1,143,027	1,143,027	-
TOTAL UNALLOCATED BENEFITS	<u>1,210,590</u>	<u>13,312</u>	<u>1,223,902</u>	<u>1,214,116</u>	<u>9,786</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,210,590</u>	<u>13,312</u>	<u>1,223,902</u>	<u>1,214,116</u>	<u>9,786</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,119,158</u>	<u>(20,354)</u>	<u>2,098,804</u>	<u>2,081,235</u>	<u>17,569</u>
TOTAL CURRENT EXPENDITURES	<u>5,444,617</u>	<u>(145,040)</u>	<u>5,299,577</u>	<u>5,274,858</u>	<u>24,719</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,444,617</u>	<u>(145,040)</u>	<u>5,299,577</u>	<u>5,274,858</u>	<u>24,719</u>
Other Financing Sources:					
Operating Transfer In	5,444,617	(145,040)	5,299,577	5,274,858	24,719
Total Other Financing Sources	<u>5,444,617</u>	<u>(145,040)</u>	<u>5,299,577</u>	<u>5,274,858</u>	<u>24,719</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 7	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 188,709		\$ 188,709	\$ 182,067	\$ 6,642
Grades 1-5 - Salaries of Teachers		\$ 41,251	41,251	41,250	1
Grades 6-8 - Salaries of Teachers	1,049,537	(184,198)	865,339	863,508	1,831
Regular Programs - Undistributed Instruction					
General Supplies	19,277	(2,522)	16,755	16,596	159
Other Objects	500	-	500	-	500
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,258,023	(145,469)	1,112,554	1,103,421	9,133
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	228,528	(120,000)	108,528	98,723	9,805
Other Salaries for Instruction	76,455	500	76,955	76,955	-
General Supplies	1,811	(1)	1,810	1,810	-
Total Learning and/or Language Disabilities	306,794	(119,501)	187,293	177,488	9,805
Multiple Disabilities:					
Salaries of Teachers	106,432	11,380	117,812	117,812	-
Other Salaries for Instruction	89,487	500	89,987	89,987	-
General Supplies	1,172	-	1,172	1,172	-
Total Multiple Disabilities	197,091	11,880	208,971	208,971	-
Resource Room/Resource Center:					
Salaries of Teachers	231,890		231,890	218,137	13,753
General Supplies	3,408	-	3,408	3,408	-
Total Resource Room/Resource Center	235,298	-	235,298	221,545	13,753
TOTAL SPECIAL EDUCATION - INSTRUCTION	739,183	(107,621)	631,562	608,004	23,558
Bilingual Education - Instruction					
Salaries of Teachers	40,803		40,803	40,643	160
General Supplies	1,172	-	1,172	1,172	-
Total Bilingual Education - Instruction	41,975	-	41,975	41,815	160
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	1,700	340	2,040	1,700	340
Total School-Spon. Cocurricular Actvts. - Inst.	1,700	340	2,040	1,700	340
Before/After School Programs - Instruction					
Salaries of Teachers	1,360	(340)	1,020	587	433
Total Before/After School Programs - Instruction	1,360	(340)	1,020	587	433
Total Before/After School Programs	1,360	(340)	1,020	587	433
Total Instruction and At-Risk Programs	2,042,241	(253,090)	1,789,151	1,755,527	33,624
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	-	1,818	1,818	1,818	-
Total Undistributed Expend. - Attend. & Social Work	-	1,818	1,818	1,818	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 7

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 60,443	\$ 4,563	\$ 65,006	\$ 64,681	\$ 325
Supplies and Materials	202	-	202	202	-
Total Undistributed Expenditures - Health Services	60,645	4,563	65,208	64,883	325
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	169,690	(50,000)	119,690	117,910	1,780
Total Undist. Expend. - Guidance Services	169,690	(50,000)	119,690	117,910	1,780
Undist. Expend. - Improvement of Inst. Serv.					
Purchased Prof. Educational Services	12,000		12,000	12,000	
Other Purch Prof. and Tech. Services	1,000		1,000	1,000	
Total Undist. Expend. - Improvement of Inst. Serv.	13,000	-	13,000	13,000	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	-	89,200	89,200	89,138	62
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	89,200	89,200	89,138	62
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	97,847	74,000	171,847	171,800	47
Salaries of Secretarial and Clerical Assistants	50,051	1	50,052	50,051	1
Other Purchased Services (400-500 series)	500	(30)	470	470	-
Supplies and Materials	1,000	(1)	999	999	-
Total Undist. Expend. - Support Serv. - School Admin.	149,398	73,970	223,368	223,320	48
Undist. Expend. - Custodial Services					
Salaries	57,846	430	58,276	58,275	1
Salaries of Non-instructional Aides	33,546	(10,206)	23,340	15,672	7,668
Total Undist. Expend. - Custodial Services	91,392	(9,776)	81,616	73,947	7,669
Undist. Expend. - Security					
General Supplies	300	(300)	-	-	-
Total Undist. Expend. - Security	300	(300)	-	-	-
Total Undist. Expend. - Oper. & Maint. Of Plant	91,692	(10,076)	81,616	73,947	7,669
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,000	-	1,000	992	8
Total Undist. Expend. - Student Transportation Serv.	1,000	-	1,000	992	8
UNALLOCATED BENEFITS					
Social Security Contributions	26,858		26,858	24,802	2,056
Other Retirement Contributions - Regular	6,118	388	6,506	6,506	
Health Benefits	683,997	-	683,997	683,285	712
TOTAL UNALLOCATED BENEFITS	716,973	388	717,361	714,593	2,768
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	716,973	388	717,361	714,593	2,768
TOTAL UNDISTRIBUTED EXPENDITURES	1,202,398	109,863	1,312,261	1,299,601	12,660
TOTAL CURRENT EXPENDITURES	3,244,639	(143,227)	3,101,412	3,055,128	46,284
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	4,000	(4,000)	-	-	-
Total Equipment	4,000	(4,000)	-	-	-
TOTAL CAPITAL OUTLAY	4,000	(4,000)	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,248,639	(147,227)	3,101,412	3,055,128	46,284
Other Financing Sources:					
Operating Transfer In	3,248,639	(147,227)	3,101,412	3,055,128	46,284
Total Other Financing Sources	3,248,639	(147,227)	3,101,412	3,055,128	46,284
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 8

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 148,425	\$ (90,000)	\$ 58,425	\$ 48,474	\$ 9,951
Grades 1-5 - Salaries of Teachers	891,219	(98,241)	792,978	792,977	1
Grades 1-5 - Salaries of Teachers		57,640	57,640	57,640	
Grades 6-8 - Salaries of Teachers	1,187,413	(140,000)	1,047,413	1,042,099	5,314
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	49,132	-	49,132	48,800	332
General Supplies	90,160	(17,526)	72,634	72,046	588
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,366,349	(288,127)	2,078,222	2,062,036	16,186
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
Other Salaries for Instruction	49,544	(45,000)	4,544		4,544
General Supplies	1,400	(1,400)	-	-	-
Total Cognitive - Moderate	50,944	(46,400)	4,544	-	4,544
Behavioral Disabilities:					
Salaries of Teachers	97,022	(95,000)	2,022	-	2,022
Total Behavioral Disabilities	97,022	(95,000)	2,022	-	2,022
Resource Room/Resource Center:					
Salaries of Teachers	394,697		394,697	378,791	15,906
General Supplies	1,200	(535)	665	665	-
Total Resource Room/Resource Center	395,897	(535)	395,362	379,456	15,906
TOTAL SPECIAL EDUCATION - INSTRUCTION	543,863	(141,935)	401,928	379,456	22,472
Bilingual Education - Instruction					
Salaries of Teachers	398,388	69,233	467,621	467,621	
Other Salaries for Instruction	47,987		47,987	47,987	
General Supplies	10,000	(277)	9,723	9,723	-
Total Bilingual Education - Instruction	456,375	68,956	525,331	525,331	-
Before/After School Programs - Instruction					
Other Salaries for Instruction	3,840	-	3,840	2,159	1,681
Total Before/After School Programs - Instruction	3,840	-	3,840	2,159	1,681
Total Before/After School Programs	3,840	-	3,840	2,159	1,681
Total Instruction and At-Risk Programs	3,370,427	(361,106)	3,009,321	2,968,982	40,339
Undistributed Expenditures - Health Services					
Salaries	51,500	-	51,500	34,554	16,946
Total Undistributed Expenditures - Health Services	51,500	-	51,500	34,554	16,946
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	78,281	39,940	118,221	118,216	5
Total Undist. Expend. - Guidance Services	78,281	39,940	118,221	118,216	5

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 8

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 322,822	\$ 9,841	\$ 332,663	\$ 332,662	\$ 1
Salaries of Secretarial and Clerical Assistants	58,803		58,803	57,048	1,755
Other Purchased Services (400-500 series)	3,900	(3,173)	727	727	
Supplies and Materials	3,500	(720)	2,780	2,699	81
Other Objects	1,000	(711)	289	289	-
Total Undist. Expend. - Support Serv. - School Admin.	390,025	5,237	395,262	393,425	1,837
Undist. Expend. - Custodial Services					
Salaries	44,086	2,611	46,697	46,696	1
Salaries of Non-instructional Aides	46,810	(23,443)	23,367	19,764	3,603
General Supplies	1,000	(1,000)	-	-	-
Total Undist. Expend. - Custodial Services	91,896	(21,832)	70,064	66,460	3,604
Undist. Expend. - Security					
Salaries	54,337	-	54,337	51,259	3,078
Total Undist. Expend. - Security	54,337	-	54,337	51,259	3,078
Total Undist. Expend. - Oper. & Maint. Of Plant	146,233	(21,832)	124,401	117,719	6,682
UNALLOCATED BENEFITS					
Social Security Contributions	35,170		35,170	28,586	6,584
Other Retirement Contributions - Regular	15,266	5,449	20,715	20,715	
Health Benefits	1,158,240	(44,677)	1,113,563	1,113,563	
TOTAL UNALLOCATED BENEFITS	1,208,676	(39,228)	1,169,448	1,162,864	6,584
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,208,676	(39,228)	1,169,448	1,162,864	6,584
TOTAL UNDISTRIBUTED EXPENDITURES	1,874,715	(15,883)	1,858,832	1,826,778	32,054
TOTAL CURRENT EXPENDITURES	5,245,142	(376,989)	4,868,153	4,795,760	72,393
TOTAL SCHOOL BASED EXPENDITURES	5,245,142	(376,989)	4,868,153	4,795,760	72,393
Other Financing Sources:					
Operating Transfer In	5,245,142	(376,989)	4,868,153	4,795,760	72,393
Total Other Financing Sources	5,245,142	(376,989)	4,868,153	4,795,760	72,393
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 9

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 216,670	\$ 2,291	\$ 218,961	\$ 218,961	
Grades 1-5 - Salaries of Teachers	2,998,295	(978,381)	2,019,914	2,015,938	\$ 3,976
Grades 1-5 - Salaries of Teachers		201,575	201,575	201,575	
Grades 6-8 - Salaries of Teachers	1,906,747	(495,600)	1,411,147	1,409,469	1,678
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	99,762		99,762	99,733	29
Purchased Professional-Educational Services	11,000	(1,000)	10,000	10,000	
General Supplies	172,022	(63,392)	108,630	108,630	
Textbooks	2,000	(2,000)			
Other Objects	5,000	-	5,000	3,806	1,194
TOTAL REGULAR PROGRAMS - INSTRUCTION	5,411,496	(1,336,507)	4,074,989	4,068,112	6,877
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	776,220	(309,552)	466,668	466,668	
General Supplies	2,500	(2,500)	-	-	-
Total Resource Room/Resource Center	778,720	(312,052)	466,668	466,668	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	778,720	(312,052)	466,668	466,668	-
Bilingual Education - Instruction					
Salaries of Teachers	1,011,018	(190,000)	821,018	819,768	1,250
Other Salaries for Instruction	141,813	-	141,813	141,563	250
General Supplies	2,500	(2,500)	-	-	-
Total Bilingual Education - Instruction	1,155,331	(192,500)	962,831	961,331	1,500
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	2,788	306
Other Salaries for Instruction	2,184	-	2,184	2,160	24
Total Before/After School Programs - Instruction	5,278	-	5,278	4,948	330
Total Before/After School Programs	5,278	-	5,278	4,948	330
Total Instruction and At-Risk Programs	7,350,825	(1,841,059)	5,509,766	5,501,059	8,707
Undistributed Expenditures - Health Services					
Salaries	96,642		96,642	91,822	4,820
Supplies and Materials	600	(194)	406	406	-
Total Undistributed Expenditures - Health Services	97,242	(194)	97,048	92,228	4,820
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	243,771	(87,863)	155,908	151,884	4,024
Supplies and Materials	500	(4)	496	496	-
Total Undist. Expend. - Guidance Services	244,271	(87,867)	156,404	152,380	4,024
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	2,000	(2,000)			
Purchased Prof- Educational Services		2,060	2,060	2,060	
Supplies and Materials	1,000	(2)	998	998	-
Total Undist. Expend. - Improvement of Inst. Serv.	3,000	58	3,058	3,058	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	102,908		102,908	102,408	500
Other Purchased Services (400-500 series)		799	799	799	
Supplies and Materials	5,000	(4,470)	530	530	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	107,908	(3,671)	104,237	103,737	500
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	2,000	(2,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,000	(2,000)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	266,177	31,500	297,677	297,635	42
Salaries of Secretarial and Clerical Assistants	147,003	(48,500)	98,503	98,502	1
Other Purchased Services (400-500 series)	1,500	(1,198)	302	302	
Supplies and Materials	10,000	(1,973)	8,027	8,027	-
Total Undist. Expend. - Support Serv. - School Admin.	424,680	(20,171)	404,509	404,466	43
Undist. Expend. - Custodial Services					
Salaries	60,977	399	61,376	61,375	1
Salaries of Non-instructional Aides	93,234	(54,000)	39,234	39,200	34
General Supplies	500	(50)	450	450	-
Total Undist. Expend. - Custodial Services	154,711	(53,651)	101,060	101,025	35

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 9

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Security					
Salaries	\$ 36,038	\$ 1	\$ 36,039	\$ 36,038	\$ 1
General Supplies	1,200	(13)	1,187	1,187	-
Total Undist. Expend. - Security	<u>37,238</u>	<u>(12)</u>	<u>37,226</u>	<u>37,225</u>	<u>1</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>191,949</u>	<u>(53,663)</u>	<u>138,286</u>	<u>138,250</u>	<u>36</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	1,537	6,537	5,339	1,198
Total Undist. Expend. - Student Transportation Serv.	<u>5,000</u>	<u>1,537</u>	<u>6,537</u>	<u>5,339</u>	<u>1,198</u>
UNALLOCATED BENEFITS					
Social Security Contributions	61,819	-	61,819	53,711	8,108
Other Retirement Contributions - Regular	32,098	13,437	45,535	45,535	-
Health Benefits	2,453,730	(595,041)	1,858,689	1,858,688	1
TOTAL UNALLOCATED BENEFITS	<u>2,547,647</u>	<u>(581,604)</u>	<u>1,966,043</u>	<u>1,957,934</u>	<u>8,109</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>2,547,647</u>	<u>(581,604)</u>	<u>1,966,043</u>	<u>1,957,934</u>	<u>8,109</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>3,623,697</u>	<u>(747,575)</u>	<u>2,876,122</u>	<u>2,857,392</u>	<u>18,730</u>
TOTAL CURRENT EXPENDITURES	<u>10,974,522</u>	<u>(2,588,634)</u>	<u>8,385,888</u>	<u>8,358,451</u>	<u>27,437</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>10,974,522</u>	<u>(2,588,634)</u>	<u>8,385,888</u>	<u>8,358,451</u>	<u>27,437</u>
Other Financing Sources:					
Operating Transfer In	10,974,522	(2,588,634)	8,385,888	8,358,451	27,437
Total Other Financing Sources	<u>10,974,522</u>	<u>(2,588,634)</u>	<u>8,385,888</u>	<u>8,358,451</u>	<u>27,437</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 10

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 224,678	\$ 3,455	\$ 228,133	\$ 228,133	
Grades 1-5 - Salaries of Teachers	1,103,740	(122)	1,103,618	1,103,617	\$ 1
Grades 1-5 - Salaries of Teachers		80,136	80,136	80,135	1
Grades 6-8 - Salaries of Teachers	754,411	(126,008)	628,403	628,402	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		108,533	108,533	108,533	
Purchased Professional-Educational Services	2,500	(2,500)			
Other Purchased Services (400-500 series)	12,000	(5,689)	6,311	6,311	
General Supplies	81,000	(16,035)	64,965	64,940	25
Textbooks	2,000	(2,000)			
Other Objects	1,500	-	1,500	450	1,050
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,181,829	39,770	2,221,599	2,220,521	1,078
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
General Supplies	500	(500)	-	-	-
Total Cognitive - Moderate	500	(500)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	219,521		219,521	209,119	10,402
Other Salaries for Instruction	66,324	(24,402)	41,922	34,316	7,606
Total Learning and/or Language Disabilities	285,845	(24,402)	261,443	243,435	18,008
Resource Room/Resource Center:					
Salaries of Teachers	322,080	(50,000)	272,080	269,296	2,784
General Supplies	500	(500)	-	-	-
Total Resource Room/Resource Center	322,580	(50,500)	272,080	269,296	2,784
TOTAL SPECIAL EDUCATION - INSTRUCTION	608,925	(75,402)	533,523	512,731	20,792
Bilingual Education - Instruction					
Salaries of Teachers	376,697		376,697	369,816	6,881
Other Salaries for Instruction	52,404	(20,000)	32,404	30,309	2,095
General Supplies	500	(500)	-	-	-
Total Bilingual Education - Instruction	429,601	(20,500)	409,101	400,125	8,976
School-Spon. Cocurricular Actvts. - Inst.					
Supplies and Materials	516	(133)	383	-	383
Total School-Spon. Cocurricular Actvts. - Inst.	516	(133)	383	-	383
Before/After School Programs - Instruction					
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs	2,184	-	2,184	-	2,184
Total Instruction and At-Risk Programs	3,223,055	(56,265)	3,166,790	3,133,377	33,413
Undistributed Expenditures - Health Services					
Salaries	91,822		91,822	91,822	
Supplies and Materials	250	(250)	-	-	-
Total Undistributed Expenditures - Health Services	92,072	(250)	91,822	91,822	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	123,383	340	123,723	123,723	
Purchased Professional - Educational Services	1,000	(1,000)			
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Guidance Services	124,883	(1,160)	123,723	123,723	-
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,000	(1,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,000	(1,000)	-	-	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	2,350	(2,350)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	2,350	(2,350)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	421,695	(45,000)	376,695	373,409	3,286
Salaries of Secretarial and Clerical Assistants	101,987	501	102,488	102,487	1
Other Purchased Services (400-500 series)	2,000	(1,078)	922	922	
Supplies and Materials	8,000	(3,279)	4,721	4,641	80
Total Undist. Expend. - Support Serv. - School Admin.	533,682	(48,856)	484,826	481,459	3,367

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 10

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 57,846	\$ (42,000)	\$ 15,846	\$ 7,509	\$ 8,337
Salaries of Non-instructional Aides	151,904	(112,501)	39,403	20,547	18,856
General Supplies	1,500	(1,500)	-	-	-
Total Undist. Expend. - Custodial Services	211,250	(156,001)	55,249	28,056	27,193
Undist. Expend. - Security					
Salaries	34,636	17,502	52,138	52,137	1
General Supplies	1,000	(1,000)	-	-	-
Total Undist. Expend. - Security	35,636	16,502	52,138	52,137	1
Total Undist. Expend. - Oper. & Maint. Of Plant	246,886	(139,499)	107,387	80,193	27,194
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,200	-	2,200	816	1,384
Total Undist. Expend. - Student Transportation Serv.	2,200	-	2,200	816	1,384
UNALLOCATED BENEFITS					
Social Security Contributions	42,317	-	42,317	34,842	7,475
Other Retirement Contributions - Regular	12,328	8,195	20,523	20,523	-
Health Benefits	1,123,794	-	1,123,794	1,123,794	-
TOTAL UNALLOCATED BENEFITS	1,178,439	8,195	1,186,634	1,179,159	7,475
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,178,439	8,195	1,186,634	1,179,159	7,475
TOTAL UNDISTRIBUTED EXPENDITURES	2,181,512	(184,920)	1,996,592	1,957,172	39,420
TOTAL CURRENT EXPENDITURES	5,404,567	(241,185)	5,163,382	5,090,549	72,833
TOTAL SCHOOL BASED EXPENDITURES	5,404,567	(241,185)	5,163,382	5,090,549	72,833
Other Financing Sources:					
Operating Transfer In	5,404,567	(241,185)	5,163,382	5,090,549	72,833
Total Other Financing Sources	5,404,567	(241,185)	5,163,382	5,090,549	72,833
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 11	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 202,850	\$ 18,357	\$ 221,207	\$ 221,206	\$ 1
Grades 1-5 - Salaries of Teachers		93,776	93,776	93,775	1
Grades 6-8 - Salaries of Teachers	201,616	90,540	292,156	292,154	2
TOTAL REGULAR PROGRAMS - INSTRUCTION	404,466	202,673	607,139	607,135	4
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Other Salaries for Instruction	49,132	13,252	62,384	62,383	1
Total Learning and/or Language Disabilities	49,132	13,252	62,384	62,383	1
Resource Room/Resource Center:					
Salaries of Teachers	58,583	-	58,583	58,183	400
Total Resource Room/Resource Center	58,583	-	58,583	58,183	400
TOTAL SPECIAL EDUCATION - INSTRUCTION	107,715	13,252	120,967	120,566	401
Bilingual Education - Instruction					
Salaries of Teachers	932,083	29,134	961,217	961,163	55
Other Salaries for Instruction	99,527	(94,125)	5,402	5,316	86
General Supplies	34,100	(9,478)	24,622	24,622	
Textbooks	10,000	(10,000)	-	-	
Total Bilingual Education - Instruction	1,075,710	(84,469)	991,241	991,101	140
Total Instruction and At-Risk Programs	1,587,891	131,456	1,719,347	1,718,802	545
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766	(450)	8,316	8,307	9
Total Undistributed Expend. - Attend. & Social Work	8,766	(450)	8,316	8,307	9
Undistributed Expenditures - Health Services					
Salaries	-	96,642	96,642	96,642	-
Total Undistributed Expenditures - Health Services	-	96,642	96,642	96,642	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	79,718	(79,718)	-	-	-
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Guidance Services	80,218	(80,218)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors		172,120	172,120	172,117	3
Salaries of Secretarial and Clerical Assistants		48,501	48,501	48,501	
Supplies and Materials	7,000	(4,074)	2,926	2,890	36
Total Undist. Expend. - Support Serv. - School Admin.	7,000	216,547	223,547	223,508	39
Undist. Expend. - Custodial Services					
Salaries		45,190	45,190	45,189	1
Salaries of Non-instructional Aides	6,632	(848)	5,784	5,733	51
Total Undist. Expend. - Custodial Services	6,632	44,342	50,974	50,922	52
Total Undist. Expend. - Oper. & Maint. Of Plant	6,632	44,342	50,974	50,922	52
UNALLOCATED BENEFITS					
Social Security Contributions	25,795		25,795	16,117	9,678
Other Retirement Contributions - Regular	7,197	374	7,571	7,571	
Health Benefits	429,708	(2,000)	427,708	427,687	21
TOTAL UNALLOCATED BENEFITS	462,700	(1,626)	461,074	451,375	9,699
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	462,700	(1,626)	461,074	451,375	9,699
TOTAL UNDISTRIBUTED EXPENDITURES	565,316	275,237	840,553	830,754	9,799
TOTAL CURRENT EXPENDITURES	2,153,207	406,693	2,559,900	2,549,556	10,344
TOTAL SCHOOL BASED EXPENDITURES	2,153,207	406,693	2,559,900	2,549,556	10,344
Other Financing Sources:					
Operating Transfer In	2,153,207	406,693	2,559,900	2,549,556	10,344
Total Other Financing Sources	2,153,207	406,693	2,559,900	2,549,556	10,344
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: No. 12

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 64,100	\$ 49,500	\$ 113,600	\$ 113,584	\$ 16
Grades 1-5 - Salaries of Teachers	1,634,729	(108,642)	1,526,087	1,526,086	1
Grades 1-5 - Salaries of Teachers		51,931	51,931	48,730	3,201
Grades 6-8 - Salaries of Teachers	837,116	(45,000)	792,116	757,015	35,101
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	85,823		85,823	76,792	9,031
General Supplies	56,575	(4,073)	52,502	51,807	695
Other Objects	2,500	-	2,500	-	2,500
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,680,843	(56,284)	2,624,559	2,574,014	50,545
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	62,700	5,006	67,706	67,706	
Other Salaries for Instruction	50,204		50,204	49,454	750
General Supplies	3,000	(3,000)	-	-	
Total Learning and/or Language Disabilities	115,904	2,006	117,910	117,160	750
Resource Room/Resource Center:					
Salaries of Teachers	386,861	(30,000)	356,861	352,280	4,581
General Supplies	7,000	(7,000)	-	-	
Total Resource Room/Resource Center	393,861	(37,000)	356,861	352,280	4,581
TOTAL SPECIAL EDUCATION - INSTRUCTION	509,765	(34,994)	474,771	469,440	5,331
Bilingual Education - Instruction					
Salaries of Teachers	307,258		307,258	275,015	32,243
General Supplies	6,225	(6,225)	-	-	
Total Bilingual Education - Instruction	313,483	(6,225)	307,258	275,015	32,243
Before/After School Programs - Instruction					
Supplies and Materials	5,000	(4,682)	318	318	
Total Before/After School Programs - Instruction	5,000	(4,682)	318	318	
Total Before/After School Programs	5,000	(4,682)	318	318	
Total Instruction and At-Risk Programs	3,509,091	(102,185)	3,406,906	3,318,787	88,119
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	58,480	(41,258)	17,222	14,620	2,602
Salaries of Community/School Coordinators	-	43,860	43,860	43,860	
Total Undistributed Expend. - Attend. & Social Work	58,480	2,602	61,082	58,480	2,602
Undistributed Expenditures - Health Services					
Salaries	56,051	5,000	61,051	61,051	
Supplies and Materials	300	(300)	-	-	
Total Undistributed Expenditures - Health Services	56,351	4,700	61,051	61,051	
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	123,745	-	123,745	123,355	390
Supplies and Materials	2,500	(2,500)	-	-	
Total Undist. Expend. - Guidance Services	126,245	(2,500)	123,745	123,355	390
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	2,000	(2,000)	-	-	
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,000	(2,000)	-	-	

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 12

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	\$ 9,500		\$ 9,500	\$ 9,500	
Other Purchased Services (400-500 series)	2,000	\$ (2,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	11,500	(2,000)	9,500	9,500	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	331,765	18,131	349,896	346,896	\$ 3,000
Salaries of Secretarial and Clerical Assistants	99,037	2,476	101,513	100,937	576
Other Purchased Services (400-500 series)	400	(1)	399	-	399
Total Undist. Expend. - Support Serv. - School Admin.	431,202	20,606	451,808	447,833	3,975
Undist. Expend. - Custodial Services					
Salaries	101,981	(50,000)	51,981	50,365	1,616
Salaries of Non-instructional Aides	53,056	-	53,056	21,670	31,386
Total Undist. Expend. - Custodial Services	155,037	(50,000)	105,037	72,035	33,002
Undist. Expend. - Security					
Salaries	52,137	(50,000)	2,137	-	2,137
Total Undist. Expend. - Security	52,137	(50,000)	2,137	-	2,137
Total Undist. Expend. - Oper. & Maint. Of Plant	207,174	(100,000)	107,174	72,035	35,139
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000	(8,000)	-	-	-
Total Undist. Expend. - Student Transportation Serv.	8,000	(8,000)	-	-	-
UNALLOCATED BENEFITS					
Social Security Contributions	45,743		45,743	34,650	11,093
Other Retirement Contributions - Regular	13,612	6,312	19,924	19,924	
Health Benefits	1,012,944	1,411	1,014,355	1,014,355	-
TOTAL UNALLOCATED BENEFITS	1,072,299	7,723	1,080,022	1,068,929	11,093
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,072,299	7,723	1,080,022	1,068,929	11,093
TOTAL UNDISTRIBUTED EXPENDITURES	1,973,251	(78,869)	1,894,382	1,841,183	53,199
TOTAL CURRENT EXPENDITURES	5,482,342	(181,054)	5,301,288	5,159,970	141,318
TOTAL SCHOOL BASED EXPENDITURES	5,482,342	(181,054)	5,301,288	5,159,970	141,318
Other Financing Sources:					
Operating Transfer In	5,482,342	(181,054)	5,301,288	5,159,970	141,318
Total Other Financing Sources	5,482,342	(181,054)	5,301,288	5,159,970	141,318
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 13

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 259,322	\$ (80,000)	\$ 179,322	\$ 179,058	\$ 264
Grades 1-5 - Salaries of Teachers	1,057,438	93,900	1,151,338	1,136,213	15,125
Grades 1-5 - Salaries of Teachers		112,695	112,695	112,695	
Grades 6-8 - Salaries of Teachers	766,615	(90,000)	676,615	670,444	6,171
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	187,668		187,668	174,594	13,074
Other Purchased Services (400-500 series)	3,500	(1,113)	2,387	2,387	
General Supplies	65,583	(420)	65,163	64,622	541
Other Objects	6,000	(3,600)	2,400	2,129	271
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,346,126	31,462	2,377,588	2,342,142	35,446
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	48,662		48,662	48,662	
Other Salaries for Instruction	37,676	(35,000)	2,676	-	2,676
Total Learning and/or Language Disabilities	86,338	(35,000)	51,338	48,662	2,676
Resource Room/Resource Center:					
Salaries of Teachers	180,604		180,604	173,183	7,421
General Supplies	1,000	-	1,000	1,000	-
Total Resource Room/Resource Center	181,604	-	181,604	174,183	7,421
TOTAL SPECIAL EDUCATION - INSTRUCTION	267,942	(35,000)	232,942	222,845	10,097
Bilingual Education - Instruction					
Salaries of Teachers	133,785		133,785	131,785	2,000
General Supplies	1,000	-	1,000	1,000	-
Total Bilingual Education - Instruction	134,785	-	134,785	132,785	2,000
Before/After School Programs - Instruction					
Salaries of Teachers	1,200	730	1,930		1,930
Other Salaries for Instruction	800	(800)	-	-	-
Total Before/After School Programs - Instruction	2,000	(70)	1,930	-	1,930
Total Before/After School Programs	2,000	(70)	1,930	-	1,930
Total Instruction and At-Risk Programs	2,750,853	(3,608)	2,747,245	2,697,772	49,473
Undistributed Expenditures - Health Services					
Salaries	63,760		63,760	62,760	1,000
Supplies and Materials	100	288	388	-	388
Total Undistributed Expenditures - Health Services	63,860	288	64,148	62,760	1,388
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	124,403	(41,000)	83,403	83,266	137
Purchased Professional - Educational Services	4,500	(4,150)	350	350	
Supplies and Materials	12,000	(10,284)	1,716	1,716	-
Total Undist. Expend. - Guidance Services	140,903	(55,434)	85,469	85,332	137

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 13

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 283,701	\$ 14,813	\$ 298,514	\$ 298,495	\$ 19
Salaries of Secretarial and Clerical Assistants	27,693	28,087	55,780	48,074	7,706
Other Purchased Services (400-500 series)	400	(400)			
Supplies and Materials	6,750	(1,243)	5,507	5,507	-
Total Undist. Expend. - Support Serv. - School Admin.	318,544	41,257	359,801	352,076	7,725
Undist. Expend. - Custodial Services					
Salaries	56,883	2,592	59,475	58,275	1,200
Salaries of Non-instructional Aides	53,442	(27,397)	26,045	13,598	12,447
General Supplies	4,800	(3,412)	1,388	1,388	-
Total Undist. Expend. - Custodial Services	115,125	(28,217)	86,908	73,261	13,647
Undist. Expend. - Security					
Salaries	36,636	1	36,637	34,636	2,001
General Supplies	250	350	600	-	600
Total Undist. Expend. - Security	36,886	351	37,237	34,636	2,601
Total Undist. Expend. - Oper. & Maint. Of Plant	152,011	(27,866)	124,145	107,897	16,248
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	8,133	8,133	7,513	620
Total Undist. Expend. - Student Transportation Serv.	-	8,133	8,133	7,513	620
UNALLOCATED BENEFITS					
Social Security Contributions	37,914		37,914	31,705	6,209
Other Retirement Contributions - Regular	14,089	3,394	17,483	17,483	-
Health Benefits	916,482	-	916,482	915,644	838
TOTAL UNALLOCATED BENEFITS	968,485	3,394	971,879	964,832	7,047
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	968,485	3,394	971,879	964,832	7,047
TOTAL UNDISTRIBUTED EXPENDITURES	1,643,803	(30,228)	1,613,575	1,580,410	33,165
TOTAL CURRENT EXPENDITURES	4,394,656	(33,836)	4,360,820	4,278,182	82,638
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Undistributed Expenditures - Security	20,000	(693)	19,307	19,307	-
Total Equipment	20,000	(693)	19,307	19,307	-
TOTAL CAPITAL OUTLAY	20,000	(693)	19,307	19,307	-
TOTAL SCHOOL BASED EXPENDITURES	4,414,656	(34,529)	4,380,127	4,297,489	82,638
Other Financing Sources:					
Operating Transfer In	4,414,656	(34,529)	4,380,127	4,297,489	82,638
Total Other Financing Sources	4,414,656	(34,529)	4,380,127	4,297,489	82,638
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>School: No. 14</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 199,050		\$ 199,050	\$ 199,050	
Grades 1-5 - Salaries of Teachers	768,546	\$ 36,809	805,355	805,355	
Grades 1-5 - Salaries of Teachers		39,655	39,655	39,655	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	91,798		91,798	91,798	
General Supplies	36,000	(2,659)	33,341	33,304	\$ 37
Textbooks	100	(100)			
Other Objects	500	-	500	466	34
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,095,994</u>	<u>73,705</u>	<u>1,169,699</u>	<u>1,169,628</u>	<u>71</u>
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	161,427	4,006	165,433	165,433	
General Supplies	250	(13)	237	237	-
Total Resource Room/Resource Center	<u>161,677</u>	<u>3,993</u>	<u>165,670</u>	<u>165,670</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>161,677</u>	<u>3,993</u>	<u>165,670</u>	<u>165,670</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers	99,527	(500)	99,027	99,027	
General Supplies	250	(250)	-	-	-
Total Bilingual Education - Instruction	<u>99,777</u>	<u>(750)</u>	<u>99,027</u>	<u>99,027</u>	<u>-</u>
Total Instruction and At-Risk Programs	<u>1,357,448</u>	<u>76,948</u>	<u>1,434,396</u>	<u>1,434,325</u>	<u>71</u>
Undistributed Expenditures - Health Services					
Salaries	94,222	17,764	111,986	111,986	-
Total Undistributed Expenditures - Health Services	<u>94,222</u>	<u>17,764</u>	<u>111,986</u>	<u>111,986</u>	<u>-</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	25,500	24,122	49,622	49,622	
Supplies and Materials	100	(100)	-	-	-
Total Undist. Expend. - Guidance Services	<u>25,600</u>	<u>24,022</u>	<u>49,622</u>	<u>49,622</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	103,408	500	103,908	103,908	
Supplies and Materials	2,900	(3)	2,897	2,885	12
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>106,308</u>	<u>497</u>	<u>106,805</u>	<u>106,793</u>	<u>12</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	133,300	15,208	148,508	148,508	
Salaries of Secretarial and Clerical Assistants	49,251	1	49,252	49,251	1
Other Purchased Services (400-500 series)	100	(100)	-	-	-
Supplies and Materials	4,000	(1,542)	2,458	2,458	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>186,651</u>	<u>13,567</u>	<u>200,218</u>	<u>200,217</u>	<u>1</u>
Undist. Expend. - Custodial Services					
Salaries	46,946	3,420	50,366	50,365	1
Salaries of Non-instructional Aides	13,264	(7,617)	5,647	5,647	-
Total Undist. Expend. - Custodial Services	<u>60,210</u>	<u>(4,197)</u>	<u>56,013</u>	<u>56,012</u>	<u>1</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: No. 14

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Security					
Salaries	\$ 34,937	\$ 1	\$ 34,938	\$ 34,937	\$ 1
Total Undist. Expend. - Security	<u>34,937</u>	<u>1</u>	<u>34,938</u>	<u>34,937</u>	<u>1</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>95,147</u>	<u>(4,196)</u>	<u>90,951</u>	<u>90,949</u>	<u>2</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,000	-	1,000	806	194
Total Undist. Expend. - Student Transportation Serv.	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>806</u>	<u>194</u>
UNALLOCATED BENEFITS					
Social Security Contributions	20,767		20,767	20,164	603
Other Retirement Contributions - Regular	4,938	1,648	6,586	6,586	
Health Benefits	503,380	6,767	510,147	510,146	1
TOTAL UNALLOCATED BENEFITS	<u>529,085</u>	<u>8,415</u>	<u>537,500</u>	<u>536,896</u>	<u>604</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>529,085</u>	<u>8,415</u>	<u>537,500</u>	<u>536,896</u>	<u>604</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,038,013</u>	<u>60,069</u>	<u>1,098,082</u>	<u>1,097,269</u>	<u>813</u>
TOTAL CURRENT EXPENDITURES	<u>2,395,461</u>	<u>137,017</u>	<u>2,532,478</u>	<u>2,531,594</u>	<u>884</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>2,395,461</u>	<u>137,017</u>	<u>2,532,478</u>	<u>2,531,594</u>	<u>884</u>
Other Financing Sources:					
Operating Transfer In	2,395,461	137,017	2,532,478	2,531,594	884
Total Other Financing Sources	<u>2,395,461</u>	<u>137,017</u>	<u>2,532,478</u>	<u>2,531,594</u>	<u>884</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 15</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 369,267	\$ (80,000)	\$ 289,267	\$ 282,768	\$ 6,499
Grades 1-5 - Salaries of Teachers	1,726,228	(80,000)	1,646,228	1,638,369	7,859
Grades 1-5 - Salaries of Teachers		111,871	111,871	111,870	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	163,219	1,815	165,034	159,972	5,062
Other Purchased Services (400-500 series)	1,308	(1,308)			
General Supplies	116,381	14,314	130,695	130,594	101
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,376,403	(33,308)	2,343,095	2,323,573	19,522
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	193,024	85,318	278,342	278,079	263
Other Salaries for Instruction	131,097	-	131,097	131,097	-
Total Learning and/or Language Disabilities	324,121	85,318	409,439	409,176	263
Resource Room/Resource Center:					
Salaries of Teachers	453,211	(39,954)	413,257	410,405	2,852
Total Resource Room/Resource Center	453,211	(39,954)	413,257	410,405	2,852
TOTAL SPECIAL EDUCATION - INSTRUCTION	777,332	45,364	822,696	819,581	3,115
Bilingual Education - Instruction					
Salaries of Teachers	687,094	(17,000)	670,094	669,836	258
Other Salaries for Instruction	44,621	-	44,621	44,121	500
Total Bilingual Education - Instruction	731,715	(17,000)	714,715	713,957	758
Before/After School Programs - Instruction					
Salaries of Teachers	19,880	(19,880)	-	-	-
Total Before/After School Programs - Instruction	19,880	(19,880)	-	-	-
Total Before/After School Programs	19,880	(19,880)	-	-	-
Total Instruction and At-Risk Programs	3,905,330	(24,824)	3,880,506	3,857,111	23,395
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766	732	9,498	9,498	-
Total Undistributed Expend. - Attend. & Social Work	8,766	732	9,498	9,498	-
Undistributed Expenditures - Health Services					
Salaries	92,222	-	92,222	91,822	400
Total Undistributed Expenditures - Health Services	92,222	-	92,222	91,822	400
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	51,000	(42,897)	8,103	5,256	2,847
Supplies and Materials	1,586	(236)	1,350	996	354
Total Undist. Expend. - Guidance Services	52,586	(43,133)	9,453	6,252	3,201
Undist. Expend. - Improvement of Inst. Serv.					
Purchased Prof- Educational Services	10,000	-	10,000	10,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	10,000	-	10,000	10,000	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	273,781	38,475	312,256	312,256	
Salaries of Secretarial and Clerical Assistants	93,810		93,810	93,310	500
Supplies and Materials	3,661	(3,661)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	371,252	34,814	406,066	405,566	500
Undist. Expend. - Custodial Services					
Salaries	60,977		60,977	60,575	402
Salaries of Non-instructional Aides	66,706		66,706	31,886	34,820
General Supplies	2,700	(2,700)	-	-	-
Total Undist. Expend. - Custodial Services	130,383	(2,700)	127,683	92,461	35,222
Undist. Expend. - Security					
Salaries		34,337	34,337	34,335	2
General Supplies	863	(863)	-	-	-
Total Undist. Expend. - Security	863	33,474	34,337	34,335	2
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.	131,246	30,774	162,020	126,796	35,224
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,220	-	2,220	-	2,220
Total Undist. Expend. - Student Transportation Serv.	2,220	-	2,220	-	2,220

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: No. 15

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 53,057		\$ 53,057	\$ 52,017	\$ 1,040
Other Retirement Contributions - Regular	17,411	\$ 6,873	24,284	24,284	
Health Benefits	1,200,206	3,972	1,204,178	1,204,178	-
TOTAL UNALLOCATED BENEFITS	<u>1,270,674</u>	<u>10,845</u>	<u>1,281,519</u>	<u>1,280,479</u>	<u>1,040</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,270,674</u>	<u>10,845</u>	<u>1,281,519</u>	<u>1,280,479</u>	<u>1,040</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,938,966</u>	<u>34,032</u>	<u>1,972,998</u>	<u>1,930,413</u>	<u>42,585</u>
TOTAL CURRENT EXPENDITURES	<u>5,844,296</u>	<u>9,208</u>	<u>5,853,504</u>	<u>5,787,524</u>	<u>65,980</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,844,296</u>	<u>9,208</u>	<u>5,853,504</u>	<u>5,787,524</u>	<u>65,980</u>
Other Financing Sources:					
Operating Transfer In	5,844,296	9,208	5,853,504	5,787,524	65,980
Total Other Financing Sources	<u>5,844,296</u>	<u>9,208</u>	<u>5,853,504</u>	<u>5,787,524</u>	<u>65,980</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 18 (Includes 066 ELC)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 506,709	\$ (506,709)			
Grades 1-5 - Salaries of Teachers	1,644,782	(5,162)	\$ 1,639,620	\$ 1,627,831	\$ 11,789
Grades 1-5 - Salaries of Teachers		205,590	205,590	205,590	
Grades 6-8 - Salaries of Teachers	946,286	(45,000)	901,286	897,252	4,034
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	186,120	(186,120)			
General Supplies	136,912	(32,858)	104,054	104,050	4
Other Objects	3,000	-	3,000	-	3,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,423,809	(570,259)	2,853,550	2,834,723	18,827
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	51,000	1,560	52,560	52,560	
Other Salaries for Instruction	30,698	(30,000)	698		698
General Supplies	2,000	-	2,000	2,000	-
Total Learning and/or Language Disabilities	83,698	(28,440)	55,258	54,560	698
Multiple Disabilities:					
Other Salaries for Instruction	-	19,972	19,972	18,002	1,970
Total Multiple Disabilities	-	19,972	19,972	18,002	1,970
Resource Room/Resource Center:					
Salaries of Teachers	603,314	(69,306)	534,008	531,397	2,611
General Supplies	8,000	(668)	7,332	7,332	-
Total Resource Room/Resource Center	611,314	(69,974)	541,340	538,729	2,611
TOTAL SPECIAL EDUCATION - INSTRUCTION	695,012	(78,442)	616,570	611,291	5,279
Bilingual Education - Instruction					
Salaries of Teachers	690,192	(187,580)	502,612	502,612	
Other Salaries for Instruction	31,834	(31,834)			
General Supplies	12,400	(3,157)	9,243	9,243	-
Total Bilingual Education - Instruction	734,426	(222,571)	511,855	511,855	-
School-Spon. Cocurricular Actvts. - Inst.					
Other Objects	500	(115)	385	385	-
Total School-Spon. Cocurricular Actvts. - Inst.	500	(115)	385	385	-
Total Instruction and At-Risk Programs	4,853,747	(871,387)	3,982,360	3,958,254	24,106

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 18 (Includes 066 ELC)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expenditures - Health Services					
Salaries	\$ 151,863	\$ (49,521)	\$ 102,342	\$ 102,342	-
Total Undistributed Expenditures - Health Services	<u>151,863</u>	<u>(49,521)</u>	<u>102,342</u>	<u>102,342</u>	<u>-</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	138,176	1,251	139,427	139,426	\$ 1
Purchased Professional - Educational Services	1,000	(1,000)	-	-	-
Supplies and Materials	9,000	(91)	8,909	8,595	314
Total Undist. Expend. - Guidance Services	<u>148,176</u>	<u>160</u>	<u>148,336</u>	<u>148,021</u>	<u>315</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	101,842	-	101,842	101,342	500
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>101,842</u>	<u>-</u>	<u>101,842</u>	<u>101,342</u>	<u>500</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	12,000	(12,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>12,000</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	490,093	(103,610)	386,483	386,476	7
Salaries of Secretarial and Clerical Assistants	147,003	(49,250)	97,753	97,752	1
Other Purchased Services (400-500 series)	1,500	(1,500)	-	-	-
Supplies and Materials	6,000	(3,664)	2,336	2,336	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>644,596</u>	<u>(158,024)</u>	<u>486,572</u>	<u>486,564</u>	<u>8</u>
Undist. Expend. - Custodial Services					
Salaries	107,041	(51,358)	55,683	51,503	4,180
Salaries of Non-instructional Aides	93,620	(64,546)	29,074	28,718	356
General Supplies	10,588	(9,532)	1,056	1,056	-
Total Undist. Expend. - Custodial Services	<u>211,249</u>	<u>(125,436)</u>	<u>85,813</u>	<u>81,277</u>	<u>4,536</u>
Undist. Expend. - Security					
Salaries	51,387	1,551	52,938	52,937	1
General Supplies	2,500	(130)	2,370	2,370	-
Total Undist. Expend. - Security	<u>53,887</u>	<u>1,421</u>	<u>55,308</u>	<u>55,307</u>	<u>1</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>265,136</u>	<u>(124,015)</u>	<u>141,121</u>	<u>136,584</u>	<u>4,537</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	6,800	(5,600)	1,200	1,151	49
Total Undist. Expend. - Student Transportation Serv.	<u>6,800</u>	<u>(5,600)</u>	<u>1,200</u>	<u>1,151</u>	<u>49</u>
UNALLOCATED BENEFITS					
Social Security Contributions	60,755	(28,962)	31,793	31,672	121
Other Retirement Contributions - Regular	20,897	13,170	34,067	34,067	-
Health Benefits	1,768,129	(415,814)	1,352,315	1,352,314	1
TOTAL UNALLOCATED BENEFITS	<u>1,849,781</u>	<u>(431,606)</u>	<u>1,418,175</u>	<u>1,418,053</u>	<u>122</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,849,781</u>	<u>(431,606)</u>	<u>1,418,175</u>	<u>1,418,053</u>	<u>122</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>3,180,194</u>	<u>(780,606)</u>	<u>2,399,588</u>	<u>2,394,057</u>	<u>5,531</u>
TOTAL CURRENT EXPENDITURES	<u>8,033,941</u>	<u>(1,651,993)</u>	<u>6,381,948</u>	<u>6,352,311</u>	<u>29,637</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>8,033,941</u>	<u>(1,651,993)</u>	<u>6,381,948</u>	<u>6,352,311</u>	<u>29,637</u>
Other Financing Sources:					
Operating Transfer In	8,033,941	(1,651,993)	6,381,948	6,352,311	29,637
Total Other Financing Sources	<u>8,033,941</u>	<u>(1,651,993)</u>	<u>6,381,948</u>	<u>6,352,311</u>	<u>29,637</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 19</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 120,957	\$ 4,455	\$ 125,412	\$ 125,412	
Grades 1-5 - Salaries of Teachers	1,450,524	-	1,450,524	1,435,109	\$ 15,415
Grades 1-5 - Salaries of Teachers		91,080	91,080	91,080	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	80,093		80,093	79,593	500
General Supplies	54,790	(5,950)	48,840	48,202	638
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,706,364</u>	<u>89,585</u>	<u>1,795,949</u>	<u>1,779,396</u>	<u>16,553</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
Salaries of Teachers	62,700		62,700	62,290	410
Other Salaries for Instruction	47,732		47,732	46,932	800
General Supplies	200	(200)	-	-	-
Total Cognitive - Moderate	<u>110,632</u>	<u>(200)</u>	<u>110,432</u>	<u>109,222</u>	<u>1,210</u>
Resource Room/Resource Center:					
Salaries of Teachers	170,000	6,506	176,506	176,506	
General Supplies	200	(1)	199	199	-
Total Resource Room/Resource Center	<u>170,200</u>	<u>6,505</u>	<u>176,705</u>	<u>176,705</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>280,832</u>	<u>6,305</u>	<u>287,137</u>	<u>285,927</u>	<u>1,210</u>
Bilingual Education - Instruction					
Salaries of Teachers	199,350	1,900	201,250	201,250	
General Supplies	200	(11)	189	189	-
Total Bilingual Education - Instruction	<u>199,550</u>	<u>1,889</u>	<u>201,439</u>	<u>201,439</u>	<u>-</u>
Total Instruction and At-Risk Programs	<u>2,186,746</u>	<u>97,779</u>	<u>2,284,525</u>	<u>2,266,762</u>	<u>17,763</u>
Undistributed Expenditures - Health Services					
Salaries	96,727	-	96,727	80,706	16,021
Total Undistributed Expenditures - Health Services	<u>96,727</u>	<u>-</u>	<u>96,727</u>	<u>80,706</u>	<u>16,021</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	28,742	775	29,517	29,516	1
Total Undist. Expend. - Guidance Services	<u>28,742</u>	<u>775</u>	<u>29,517</u>	<u>29,516</u>	<u>1</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	1,000	(401)	599	599	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>1,000</u>	<u>(401)</u>	<u>599</u>	<u>599</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	131,411	19,415	150,826	150,825	1
Salaries of Secretarial and Clerical Assistants	48,501	1	48,502	48,501	1
Supplies and Materials	18,010	(7,593)	10,417	10,417	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>197,922</u>	<u>11,823</u>	<u>209,745</u>	<u>209,743</u>	<u>2</u>
Undist. Expend. - Custodial Services					
Salaries	57,815		57,815	57,475	340
Salaries of Non-instructional Aides	46,810	(20,635)	26,175	22,485	3,690
Total Undist. Expend. - Custodial Services	<u>104,625</u>	<u>(20,635)</u>	<u>83,990</u>	<u>79,960</u>	<u>4,030</u>
Undist. Expend. - Security					
Salaries	52,137	1	52,138	52,137	1
Total Undist. Expend. - Security	<u>52,137</u>	<u>1</u>	<u>52,138</u>	<u>52,137</u>	<u>1</u>
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.	<u>156,762</u>	<u>(20,634)</u>	<u>136,128</u>	<u>132,097</u>	<u>4,031</u>
Sal. For Pup. Trans. (Other than Bet. Home and School)	4,000	-	4,000	341	3,659
Total Undist. Expend. - Student Transportation Serv.	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>341</u>	<u>3,659</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: No. 19

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 30,264		\$ 30,264	\$ 29,370	\$ 894
Other Retirement Contributions - Regular	8,753	\$ 7,451	16,204	16,204	
Health Benefits	680,490	1,495	681,985	681,984	1
TOTAL UNALLOCATED BENEFITS	<u>719,507</u>	<u>8,946</u>	<u>728,453</u>	<u>727,558</u>	<u>895</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>719,507</u>	<u>8,946</u>	<u>728,453</u>	<u>727,558</u>	<u>895</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,204,660</u>	<u>509</u>	<u>1,205,169</u>	<u>1,180,560</u>	<u>24,609</u>
TOTAL CURRENT EXPENDITURES	<u>3,391,406</u>	<u>98,288</u>	<u>3,489,694</u>	<u>3,447,322</u>	<u>42,372</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,391,406</u>	<u>98,288</u>	<u>3,489,694</u>	<u>3,447,322</u>	<u>42,372</u>
Other Financing Sources:					
Operating Transfer In	<u>3,391,406</u>	<u>98,288</u>	<u>3,489,694</u>	<u>3,447,322</u>	<u>42,372</u>
Total Other Financing Sources	<u>3,391,406</u>	<u>98,288</u>	<u>3,489,694</u>	<u>3,447,322</u>	<u>42,372</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: No. 20

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 170,266	\$ 4,560	\$ 174,826	\$ 174,826	
Grades 1-5 - Salaries of Teachers	945,503		945,503	942,943	\$ 2,560
Grades 1-5 - Salaries of Teachers		83,161	83,161	83,160	1
Grades 6-8 - Salaries of Teachers	489,349	118,730	608,079	608,078	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	84,842	(33,675)	51,167	51,167	
General Supplies	24,400	(3,912)	20,488	20,488	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,714,360	168,864	1,883,224	1,880,662	2,562
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Other Salaries for Instruction	33,137	-	33,137	33,137	-
Total Learning and/or Language Disabilities	33,137	-	33,137	33,137	-
Behavioral Disabilities:					
Salaries of Teachers	436,614	(90,000)	346,614	335,651	10,963
Other Salaries for Instruction	311,679	(23,602)	288,077	272,355	15,722
Total Behavioral Disabilities	748,293	(113,602)	634,691	608,006	26,685
Resource Room/Resource Center:					
Salaries of Teachers	322,920	7,910	330,830	330,830	-
Total Resource Room/Resource Center	322,920	7,910	330,830	330,830	-
Autism:					
Salaries of Teachers	54,000		54,000	44,460	9,540
Other Salaries for Instruction	56,652	(40,000)	16,652	10,161	6,491
Total Autism	110,652	(40,000)	70,652	54,621	16,031
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,215,002	(145,692)	1,069,310	1,026,594	42,716
Bilingual Education - Instruction					
Salaries of Teachers	100,842	(30,000)	70,842	70,589	253
Total Bilingual Education - Instruction	100,842	(30,000)	70,842	70,589	253
Total Instruction and At-Risk Programs	3,030,204	(6,828)	3,023,376	2,977,845	45,531
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766	-	8,766	-	8,766
Total Undistributed Expend. - Attend. & Social Work	8,766	-	8,766	-	8,766
Undistributed Expenditures - Health Services					
Salaries	98,527		98,527	98,527	
Supplies and Materials	200	(1)	199	161	38
Total Undistributed Expenditures - Health Services	98,727	(1)	98,726	98,688	38

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 20

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 191,792	\$ (40,000)	\$ 151,792	\$ 135,668	\$ 16,124
Supplies and Materials	200	(1)	199	199	-
Total Undist. Expend. - Guidance Services	<u>191,992</u>	<u>(40,001)</u>	<u>151,991</u>	<u>135,867</u>	<u>16,124</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	93,109	(60,000)	33,109	23,200	9,909
Supplies and Materials	35,000	(335)	34,665	34,665	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>128,109</u>	<u>(60,335)</u>	<u>67,774</u>	<u>57,865</u>	<u>9,909</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,442	-	55,442	54,922	520
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>55,442</u>	<u>-</u>	<u>55,442</u>	<u>54,922</u>	<u>520</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	212,159	88,835	300,994	300,993	1
Salaries of Secretarial and Clerical Assistants	80,456	20,532	100,988	100,250	738
Other Purchased Services (400-500 series)	15,000	50	15,050	14,665	385
Supplies and Materials	15,000	(335)	14,665	14,665	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>307,615</u>	<u>109,082</u>	<u>416,697</u>	<u>415,908</u>	<u>789</u>
Undist. Expend. - Custodial Services					
Salaries	45,110	7,499	52,609	52,608	1
Salaries of Non-instructional Aides	33,546	(15,000)	18,546	17,511	1,035
Total Undist. Expend. - Custodial Services	<u>78,656</u>	<u>(7,501)</u>	<u>71,155</u>	<u>70,119</u>	<u>1,036</u>
Undist. Expend. - Security					
Salaries	94,982	845	95,827	95,827	-
Total Undist. Expend. - Security	<u>94,982</u>	<u>845</u>	<u>95,827</u>	<u>95,827</u>	<u>-</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>173,638</u>	<u>(6,656)</u>	<u>166,982</u>	<u>165,946</u>	<u>1,036</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	(50)	1,950	992	958
Total Undist. Expend. - Student Transportation Serv.	<u>2,000</u>	<u>(50)</u>	<u>1,950</u>	<u>992</u>	<u>958</u>
UNALLOCATED BENEFITS					
Social Security Contributions	63,901		63,901	52,584	11,317
Other Retirement Contributions - Regular	12,059		12,059	11,523	536
Health Benefits	1,069,744	(35,789)	1,033,955	1,033,954	1
TOTAL UNALLOCATED BENEFITS	<u>1,145,704</u>	<u>(35,789)</u>	<u>1,109,915</u>	<u>1,098,061</u>	<u>11,854</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,145,704</u>	<u>(35,789)</u>	<u>1,109,915</u>	<u>1,098,061</u>	<u>11,854</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,111,993</u>	<u>(33,750)</u>	<u>2,078,243</u>	<u>2,028,249</u>	<u>49,994</u>
TOTAL CURRENT EXPENDITURES	<u>5,142,197</u>	<u>(40,578)</u>	<u>5,101,619</u>	<u>5,006,094</u>	<u>95,525</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	25,000	(9,449)	15,551	15,551	-
Total Equipment	<u>25,000</u>	<u>(9,449)</u>	<u>15,551</u>	<u>15,551</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>25,000</u>	<u>(9,449)</u>	<u>15,551</u>	<u>15,551</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,167,197</u>	<u>(50,027)</u>	<u>5,117,170</u>	<u>5,021,645</u>	<u>95,525</u>
Other Financing Sources:					
Operating Transfer In	<u>5,167,197</u>	<u>(50,027)</u>	<u>5,117,170</u>	<u>5,021,645</u>	<u>95,525</u>
Total Other Financing Sources	<u>5,167,197</u>	<u>(50,027)</u>	<u>5,117,170</u>	<u>5,021,645</u>	<u>95,525</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 21

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 231,927	\$ 6,012	\$ 237,939	\$ 237,939	
Grades 1-5 - Salaries of Teachers	1,071,702	122,536	1,194,238	1,190,087	\$ 4,151
Grades 1-5 - Salaries of Teachers		160,166	160,166	160,166	
Grades 6-8 - Salaries of Teachers	1,196,790	(75,000)	1,121,790	1,101,200	20,590
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	119,072		119,072	119,072	
Other Purchased Services (400-500 series)	1,640	(841)	799	799	
General Supplies	120,000	(40,678)	79,322	77,346	1,976
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,741,131	172,195	2,913,326	2,886,609	26,717
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	123,533		123,533	105,992	17,541
Other Salaries for Instruction	78,893		78,893	78,143	750
General Supplies	2,500	(2,500)	-	-	-
Total Learning and/or Language Disabilities	204,926	(2,500)	202,426	184,135	18,291
Resource Room/Resource Center:					
Salaries of Teachers	467,421	(120,000)	347,421	334,609	12,812
General Supplies	1,000	(1,000)	-	-	-
Total Resource Room/Resource Center	468,421	(121,000)	347,421	334,609	12,812
Preschool Disabilities - Full-Time:					
Salaries of Teachers	-	10,910	10,910	7,728	3,182
Total Preschool Disabilities - Full-Time:	-	10,910	10,910	7,728	3,182
TOTAL SPECIAL EDUCATION - INSTRUCTION	673,347	(112,590)	560,757	526,472	34,285
Bilingual Education - Instruction					
Salaries of Teachers	436,268	46,546	482,814	482,814	
Other Salaries for Instruction	50,204	(15,000)	35,204	31,212	3,992
Total Bilingual Education - Instruction	486,472	31,546	518,018	514,026	3,992
Before/After School Programs - Instruction					
Salaries of Teachers	4,000	334,110	338,110	337,255	855
Other Salaries for Instruction	-	38,750	38,750	37,394	1,356
Total Before/After School Programs - Instruction	4,000	372,860	376,860	374,649	2,211
Total Before/After School Programs	4,000	372,860	376,860	374,649	2,211
Total Instruction and At-Risk Programs	3,904,950	464,011	4,368,961	4,301,756	67,205
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766	-	8,766	8,667	99
Total Undistributed Expend. - Attend. & Social Work	8,766	-	8,766	8,667	99
Undistributed Expenditures - Health Services					
Salaries	95,942		95,942	95,942	
Supplies and Materials	250	(250)	-	-	-
Total Undistributed Expenditures - Health Services	96,192	(250)	95,942	95,942	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 21

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 57,673	\$ 41,270	\$ 98,943	\$ 98,943	-
Supplies and Materials	2,500	(2,500)	-	-	-
Total Undist. Expend. - Guidance Services	60,173	38,770	98,943	98,943	-
Undist. Expend. - Improvement of Inst. Serv.					
Purchased Prof- Educational Services	-	10,000	10,000	10,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	-	10,000	10,000	10,000	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	-	89,140	89,140	89,138	\$ 2
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	89,140	89,140	89,138	2
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	316,440	178,360	494,800	494,800	-
Salaries of Secretarial and Clerical Assistants	98,502	7,750	106,252	65,210	41,042
Other Purchased Services (400-500 series)	1,000	(1,000)	-	-	-
Supplies and Materials	10,500	(1,744)	8,756	1,592	7,164
Total Undist. Expend. - Support Serv. - School Admin.	426,442	183,366	609,808	561,602	48,206
Undist. Expend. - Custodial Services					
Salaries	60,977	399	61,376	61,375	1
Salaries of Non-instructional Aides	46,810	(25,074)	21,736	18,444	3,292
General Supplies	500	(500)	-	-	-
Total Undist. Expend. - Custodial Services	108,287	(25,175)	83,112	79,819	3,293
Undist. Expend. - Security					
Salaries	86,023	7,750	93,773	93,073	700
General Supplies	460	(460)	-	-	-
Total Undist. Expend. - Security	86,483	7,290	93,773	93,073	700
Total Undist. Expend. - Oper. & Maint. Of Plant	194,770	(17,885)	176,885	172,892	3,993
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,500	-	5,500	-	5,500
Total Undist. Expend. - Student Transportation Serv.	5,500	-	5,500	-	5,500
UNALLOCATED BENEFITS					
Social Security Contributions	51,143	22,375	73,518	73,518	-
Other Retirement Contributions - Regular	16,700	6,102	22,802	22,802	-
Health Benefits	1,128,639	9,298	1,137,937	1,137,937	-
TOTAL UNALLOCATED BENEFITS	1,196,482	37,775	1,234,257	1,234,257	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,196,482	37,775	1,234,257	1,234,257	-
TOTAL UNDISTRIBUTED EXPENDITURES	1,988,325	340,916	2,329,241	2,271,441	57,800
TOTAL CURRENT EXPENDITURES	5,893,275	804,927	6,698,202	6,573,197	125,005
TOTAL SCHOOL BASED EXPENDITURES	5,893,275	804,927	6,698,202	6,573,197	125,005
Other Financing Sources:					
Operating Transfer In	5,893,275	804,927	6,698,202	6,573,197	125,005
Total Other Financing Sources	5,893,275	804,927	6,698,202	6,573,197	125,005
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 24</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>		<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 153,954		\$ 153,954	\$ 152,954	\$ 1,000
Grades 1-5 - Salaries of Teachers	1,479,005	\$ 166,966	1,645,971	1,645,970	1
Grades 1-5 - Salaries of Teachers		195,140	195,140	195,140	
Grades 6-8 - Salaries of Teachers	594,391	62,703	657,094	657,094	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	78,066		78,066	78,066	
Purchased Professional-Educational Services	22,000	(2,325)	19,675	19,675	
Other Purchased Services (400-500 series)		5,500	5,500	5,500	
General Supplies	64,978	2,531	67,509	67,441	68
Textbooks	1,000	(1,000)			
Other Objects	2,000	(1,000)	1,000	986	14
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,395,394</u>	<u>428,515</u>	<u>2,823,909</u>	<u>2,822,826</u>	<u>1,083</u>
SPECIAL EDUCATION - INSTRUCTION					
Multiple Disabilities:					
Salaries of Teachers	58,183		58,183	58,183	
Other Salaries for Instruction	76,919	3,303	80,222	80,221	1
Total Multiple Disabilities	<u>135,102</u>	<u>3,303</u>	<u>138,405</u>	<u>138,404</u>	<u>1</u>
Resource Room/Resource Center:					
Salaries of Teachers	478,173	1,052	479,225	479,206	19
Purchased Professional-Educational Services	200	(200)			
General Supplies	1,000	(1)	999	951	48
Total Resource Room/Resource Center	<u>479,373</u>	<u>851</u>	<u>480,224</u>	<u>480,157</u>	<u>67</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>614,475</u>	<u>4,154</u>	<u>618,629</u>	<u>618,561</u>	<u>68</u>
Bilingual Education - Instruction					
Salaries of Teachers	508,844	(4,000)	504,844	504,757	87
Other Salaries for Instruction	34,621	14,025	48,646	48,646	
Purchased Professional-Educational Services	400	(400)			
General Supplies	6,000	(500)	5,500	5,427	73
Total Bilingual Education - Instruction	<u>549,865</u>	<u>9,125</u>	<u>558,990</u>	<u>558,830</u>	<u>160</u>
Before/After School Programs - Instruction					
Salaries of Teachers	36,322	(18,527)	17,795	17,697	98
Total Before/After School Programs - Instruction	<u>36,322</u>	<u>(18,527)</u>	<u>17,795</u>	<u>17,697</u>	<u>98</u>
Before/After School Programs - Support					
Salaries	-	4,140	4,140	4,140	-
Total Before/After School Programs - Support	<u>-</u>	<u>4,140</u>	<u>4,140</u>	<u>4,140</u>	<u>-</u>
Total Before/After School Programs	<u>36,322</u>	<u>(14,387)</u>	<u>21,935</u>	<u>21,837</u>	<u>98</u>
Total Instruction and At-Risk Programs	<u>3,596,056</u>	<u>427,407</u>	<u>4,023,463</u>	<u>4,022,054</u>	<u>1,409</u>
Undistributed Expend. - Attend. & Social Work					
Supplies and Materials	250	-	250	250	-
Total Undistributed Expend. - Attend. & Social Work	<u>250</u>	<u>-</u>	<u>250</u>	<u>250</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	99,527	500	100,027	100,027	
Supplies and Materials	300	-	300	300	
Total Undistributed Expenditures - Health Services	<u>99,827</u>	<u>500</u>	<u>100,327</u>	<u>100,327</u>	<u>-</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	136,592	4,031	140,623	140,623	
Purchased Professional - Educational Services	-	875	875	875	
Supplies and Materials	150	-	150	150	
Total Undist. Expend. - Guidance Services	<u>136,742</u>	<u>4,906</u>	<u>141,648</u>	<u>141,648</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	118,394	14,006	132,400	132,400	
Supplies and Materials	10,000	(2,226)	7,774	7,774	
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>128,394</u>	<u>11,780</u>	<u>140,174</u>	<u>140,174</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	298,569	84,000	382,569	382,547	22
Salaries of Secretarial and Clerical Assistants	97,752	(12,300)	85,452	85,425	27
Other Purchased Services (400-500 series)	23,500	(15,541)	7,959	7,959	
Supplies and Materials	3,000	(2,500)	500	500	
Total Undist. Expend. - Support Serv. - School Admin.	<u>422,821</u>	<u>53,659</u>	<u>476,480</u>	<u>476,431</u>	<u>49</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: No. 24

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 59,427	\$ 399	\$ 59,826	\$ 59,825	\$ 1
Salaries of Non-instructional Aides	46,810	(28,700)	18,110	18,099	11
Total Undist. Expend. - Custodial Services	106,237	(28,301)	77,936	77,924	12
Undist. Expend. - Security					
Salaries	53,137	(999)	52,138	52,137	1
General Supplies	500	-	500	500	-
Total Undist. Expend. - Security	53,637	(999)	52,638	52,637	1
Total Undist. Expend. - Oper. & Maint. Of Plant	159,874	(29,300)	130,574	130,561	13
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	10,000	(6,800)	3,200	3,162	38
Total Undist. Expend. - Student Transportation Serv.	10,000	(6,800)	3,200	3,162	38
UNALLOCATED BENEFITS					
Social Security Contributions	47,226		47,226	46,646	580
Other Retirement Contributions - Regular	24,025	9,868	33,893	33,893	
Health Benefits	1,188,125	15,810	1,203,935	1,203,935	-
TOTAL UNALLOCATED BENEFITS	1,259,376	25,678	1,285,054	1,284,474	580
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,259,376	25,678	1,285,054	1,284,474	580
TOTAL UNDISTRIBUTED EXPENDITURES	2,217,284	60,423	2,277,707	2,277,027	680
TOTAL CURRENT EXPENDITURES	5,813,340	487,830	6,301,170	6,299,081	2,089
TOTAL SCHOOL BASED EXPENDITURES	5,813,340	487,830	6,301,170	6,299,081	2,089
Other Financing Sources:					
Operating Transfer In	5,813,340	487,830	6,301,170	6,299,081	2,089
Total Other Financing Sources	5,813,340	487,830	6,301,170	6,299,081	2,089
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 25

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 361,787	\$ (110,000)	\$ 251,787	\$ 251,424	\$ 363
Grades 1-5 - Salaries of Teachers	1,410,467	31,200	1,441,667	1,441,647	20
Grades 1-5 - Salaries of Teachers		109,891	109,891	109,890	1
Grades 6-8 - Salaries of Teachers	730,717	55,085	785,802	785,802	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	125,493	(22,069)	103,424	103,423	1
Purchased Technical Services	300	(300)			
Other Purchased Services (400-500 series)	880	(880)			
General Supplies	77,902	(18,803)	59,099	59,099	
Textbooks	9,600	(1,339)	8,261	8,261	
Other Objects	4,690	(1,400)	3,290	3,219	71
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,721,836	41,385	2,763,221	2,762,765	456
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	154,474	(43,100)	111,374	111,360	14
Other Salaries for Instruction	146,985	(1,000)	145,985	145,985	
Other Purchased Services (400-500 series)	44	(44)			
General Supplies	5,390	(15)	5,375	5,375	
Textbooks	520	(5)	515	515	
Other Objects	189	(129)	60	60	
Total Learning and/or Language Disabilities	307,602	(44,293)	263,309	263,295	14
Resource Room/Resource Center:					
Salaries of Teachers	340,668	(20,400)	320,268	320,203	65
Other Purchased Services (400-500 series)	33	(33)			
General Supplies	3,975	(5)	3,970	3,970	
Textbooks	390		390	390	
Other Objects	119	(39)	80	80	
Total Resource Room/Resource Center	345,185	(20,477)	324,708	324,643	65
TOTAL SPECIAL EDUCATION - INSTRUCTION	652,787	(64,770)	588,017	587,938	79
Bilingual Education - Instruction					
Salaries of Teachers	125,025	3,000	128,025	128,025	
Other Purchased Services (400-500 series)	143	(143)			
General Supplies	18,260	(178)	18,082	18,082	
Textbooks	1,690	(57)	1,633	1,633	
Other Objects	630	(350)	280	280	
Total Bilingual Education - Instruction	145,748	2,272	148,020	148,020	-
Total Instruction and At-Risk Programs	3,520,371	(21,113)	3,499,258	3,498,723	535
Undistributed Expenditures - Health Services					
Salaries	98,100	(1,000)	97,100	97,100	
Supplies and Materials	400	(1)	399	399	
Total Undistributed Expenditures - Health Services	98,500	(1,001)	97,499	97,499	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 25

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 112,613	\$ 420	\$ 113,033	\$ 113,033	
Supplies and Materials	800	(1)	799	799	-
Total Undist. Expend. - Guidance Services	113,413	419	113,832	113,832	-
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,000	(601)	399	399	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,000	(601)	399	399	-
Undist. Expend. - Instructional Staff Training Serv.					
Supplies and Materials	700	(400)	300	300	-
Total Undist. Expend. - Instructional Staff Training Serv.	700	(400)	300	300	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	383,809	20,300	404,109	404,087	\$ 22
Salaries of Secretarial and Clerical Assistants	49,251	(750)	48,501	48,501	
Other Purchased Services (400-500 series)	1,525	(867)	658	658	
Supplies and Materials	11,720	(3,127)	8,593	8,593	
Other Objects	1,600	(1,561)	39	39	-
Total Undist. Expend. - Support Serv. - School Admin.	447,905	13,995	461,900	461,878	22
Undist. Expend. - Custodial Services					
Salaries	44,086	2,640	46,726	46,725	1
Salaries of Non-instructional Aides	53,442	(32,900)	20,542	20,537	5
General Supplies	600	(400)	200	200	-
Total Undist. Expend. - Custodial Services	98,128	(30,660)	67,468	67,462	6
Undist. Expend. - Security					
Salaries	52,137	-	52,137	51,387	750
General Supplies	800	(440)	360	360	-
Total Undist. Expend. - Security	52,937	(440)	52,497	51,747	750
Total Undist. Expend. - Oper. & Maint. Of Plant	151,065	(31,100)	119,965	119,209	756
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,700	(1,000)	4,700	4,650	50
Total Undist. Expend. - Student Transportation Serv.	5,700	(1,000)	4,700	4,650	50
UNALLOCATED BENEFITS					
Social Security Contributions	44,899	(4,007)	40,892	38,951	1,941
Other Retirement Contributions - Regular	16,173	3,181	19,354	19,354	
Health Benefits	1,198,934	(71,916)	1,127,018	1,127,017	1
TOTAL UNALLOCATED BENEFITS	1,260,006	(72,742)	1,187,264	1,185,322	1,942
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,260,006	(72,742)	1,187,264	1,185,322	1,942
TOTAL UNDISTRIBUTED EXPENDITURES	2,078,289	(92,430)	1,985,859	1,983,089	2,770
TOTAL CURRENT EXPENDITURES	5,598,660	(113,543)	5,485,117	5,481,812	3,305
TOTAL SCHOOL BASED EXPENDITURES	5,598,660	(113,543)	5,485,117	5,481,812	3,305
Other Financing Sources:					
Operating Transfer In	5,598,660	(113,543)	5,485,117	5,481,812	3,305
Total Other Financing Sources	5,598,660	(113,543)	5,485,117	5,481,812	3,305
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 26</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	<u></u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 210,794	\$ 2,751	\$ 213,545	\$ 213,545	
Grades 1-5 - Salaries of Teachers	1,275,430	(123,246)	1,152,184	1,152,183	\$ 1
Grades 1-5 - Salaries of Teachers		143,551	143,551	143,550	1
Grades 6-8 - Salaries of Teachers	759,220	(87,919)	671,301	660,748	10,553
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	126,986		126,986	125,630	1,356
Other Purchased Services (400-500 series)	200	(200)			
General Supplies	63,100	(19,235)	43,865	43,662	203
Textbooks	3,000	(3,000)			
Other Objects	2,100	-	2,100	-	2,100
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,440,830	(87,298)	2,353,532	2,339,318	14,214
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
Salaries of Teachers	71,100	(71,100)			
Other Salaries for Instruction	46,932	(42,316)	4,616	-	4,616
Total Cognitive - Moderate	118,032	(113,416)	4,616	-	4,616
Learning and/or Language Disabilities:					
Salaries of Teachers	-	121,444	121,444	121,444	-
Total Learning and/or Language Disabilities	-	121,444	121,444	121,444	-
Resource Room/Resource Center:					
Salaries of Teachers	486,321	(60,053)	426,268	426,267	1
Total Resource Room/Resource Center	486,321	(60,053)	426,268	426,267	1
TOTAL SPECIAL EDUCATION - INSTRUCTION	604,353	(52,025)	552,328	547,711	4,617
Bilingual Education - Instruction					
Salaries of Teachers	102,611	(47,000)	55,611	52,860	2,751
General Supplies	500	(500)	-	-	-
Total Bilingual Education - Instruction	103,111	(47,500)	55,611	52,860	2,751
Before/After School Programs - Instruction					
Salaries of Teachers	33,000	(33,000)			
Other Salaries for Instruction	7,000	(7,000)	-	-	-
Total Before/After School Programs - Instruction	40,000	(40,000)	-	-	-
Total Before/After School Programs	40,000	(40,000)	-	-	-
Total Instruction and At-Risk Programs	3,188,294	(226,823)	2,961,471	2,939,889	21,582
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766	-	8,766	7,948	818
Total Undistributed Expend. - Attend. & Social Work	8,766	-	8,766	7,948	818
Undistributed Expenditures - Health Services					
Salaries	96,100	-	96,100	95,100	1,000
Total Undistributed Expenditures - Health Services	96,100	-	96,100	95,100	1,000
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	111,723	-	111,723	111,123	600
Total Undist. Expend. - Guidance Services	111,723	-	111,723	111,123	600
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	101,842	500	102,342	102,342	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	101,842	500	102,342	102,342	-
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	200	(200)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	200	(200)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	328,690	22,800	351,490	351,488	2
Salaries of Secretarial and Clerical Assistants	76,706	23,082	99,788	99,787	1
Other Purchased Services (400-500 series)	800	10,200	11,000	11,000	-
Total Undist. Expend. - Support Serv. - School Admin.	406,196	56,082	462,278	462,275	3

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: No. 26

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 55,683	\$ (22,487)	\$ 33,196	\$ 33,196	
Salaries of Non-instructional Aides	26,914	(20,000)	6,914	6,804	\$ 110
Total Undist. Expend. - Custodial Services	<u>82,597</u>	<u>(42,487)</u>	<u>40,110</u>	<u>40,000</u>	<u>110</u>
Undist. Expend. - Security					
Salaries	50,687	1	50,688	50,687	1
Total Undist. Expend. - Security	<u>50,687</u>	<u>1</u>	<u>50,688</u>	<u>50,687</u>	<u>1</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>133,284</u>	<u>(42,486)</u>	<u>90,798</u>	<u>90,687</u>	<u>111</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,500	-	3,500	3,131	369
Total Undist. Expend. - Student Transportation Serv.	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>3,131</u>	<u>369</u>
UNALLOCATED BENEFITS					
Social Security Contributions	38,568		38,568	31,161	7,407
Other Retirement Contributions - Regular	15,608	1,479	17,087	17,087	
Health Benefits	961,886	(67,838)	894,048	894,048	-
TOTAL UNALLOCATED BENEFITS	<u>1,016,062</u>	<u>(66,359)</u>	<u>949,703</u>	<u>942,296</u>	<u>7,407</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,016,062</u>	<u>(66,359)</u>	<u>949,703</u>	<u>942,296</u>	<u>7,407</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,877,673</u>	<u>(52,463)</u>	<u>1,825,210</u>	<u>1,814,902</u>	<u>10,308</u>
TOTAL CURRENT EXPENDITURES	<u>5,065,967</u>	<u>(279,286)</u>	<u>4,786,681</u>	<u>4,754,791</u>	<u>31,890</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,065,967</u>	<u>(279,286)</u>	<u>4,786,681</u>	<u>4,754,791</u>	<u>31,890</u>
Other Financing Sources:					
Operating Transfer In	5,065,967	(279,286)	4,786,681	4,754,791	31,890
Total Other Financing Sources	<u>5,065,967</u>	<u>(279,286)</u>	<u>4,786,681</u>	<u>4,754,791</u>	<u>31,890</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 27

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 427,348	\$ (20,000)	\$ 407,348	\$ 397,982	\$ 9,366
Grades 1-5 - Salaries of Teachers	1,899,265	148,880	2,048,145	2,048,144	1
Grades 1-5 - Salaries of Teachers		168,795	168,795	168,795	
Grades 6-8 - Salaries of Teachers	980,480	(252,240)	728,240	728,238	2
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	191,319	(2,200)	189,119	189,026	93
Purchased Professional-Educational Services	3,600	(3,600)			
Other Purchased Services (400-500 series)	15,000	(3,747)	11,253	11,253	
General Supplies	114,220	1,628	115,848	115,848	
Other Objects	5,664	(5,300)	364	294	70
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,636,896	32,216	3,669,112	3,659,580	9,532
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	121,600	(6,175)	115,425	115,425	
Other Salaries for Instruction	75,530	(75,530)			
General Supplies	500	(500)	-	-	-
Total Learning and/or Language Disabilities	197,630	(82,205)	115,425	115,425	-
Resource Room/Resource Center:					
Salaries of Teachers	436,216	(40,078)	396,138	396,137	1
General Supplies	500	(500)	-	-	-
Total Resource Room/Resource Center	436,716	(40,578)	396,138	396,137	1
TOTAL SPECIAL EDUCATION - INSTRUCTION	634,346	(122,783)	511,563	511,562	1
Bilingual Education - Instruction					
Salaries of Teachers	220,969	(65,200)	155,769	155,742	27
General Supplies	600	(14)	586	586	-
Total Bilingual Education - Instruction	221,569	(65,214)	156,355	156,328	27
Before/After School Programs - Instruction					
Salaries of Teachers	4,012	(1,768)	2,244	2,244	-
Total Before/After School Programs - Instruction	4,012	(1,768)	2,244	2,244	-
Total Before/After School Programs	4,012	(1,768)	2,244	2,244	-
Total Instruction and At-Risk Programs	4,496,823	(157,549)	4,339,274	4,329,714	9,560
Undistributed Expenditures - Health Services					
Salaries		97,667	97,667	97,667	
Supplies and Materials	500	(500)	-	-	-
Total Undistributed Expenditures - Health Services	500	97,167	97,667	97,667	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	166,953	9,545	176,498	176,497	1
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Guidance Services	167,453	9,045	176,498	176,497	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	103,408	500	103,908	103,908	
Supplies and Materials	1,000	(687)	313	29	284
Total Undist. Expend. - Edu. Media Serv./Sch. Library	104,408	(187)	104,221	103,937	284
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	329,470	18,020	347,490	347,488	2
Salaries of Secretarial and Clerical Assistants	99,952	1	99,953	99,952	1
Other Purchased Services (400-500 series)	1,020	(236)	784	784	
Supplies and Materials	7,424	(868)	6,556	6,556	-
Total Undist. Expend. - Support Serv. - School Admin.	437,866	16,917	454,783	454,780	3

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 27

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 60,977	\$ 399	\$ 61,376	\$ 61,375	\$ 1
Salaries of Non-instructional Aides	93,234	(60,000)	33,234	33,215	19
General Supplies	500	(85)	415	415	-
Total Undist. Expend. - Custodial Services	154,711	(59,686)	95,025	95,005	20
Undist. Expend. - Security					
Salaries	34,937	1	34,938	34,937	1
General Supplies	-	863	863	863	-
Total Undist. Expend. - Security	34,937	864	35,801	35,800	1
Total Undist. Expend. - Oper. & Maint. Of Plant	189,648	(58,822)	130,826	130,805	21
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,160	(1,200)	6,960	6,944	16
Total Undist. Expend. - Student Transportation Serv.	8,160	(1,200)	6,960	6,944	16
UNALLOCATED BENEFITS					
Social Security Contributions	53,293	(13,210)	40,083	40,083	-
Other Retirement Contributions - Regular	19,697	2,118	21,815	21,815	-
Health Benefits	1,470,829	9,215	1,480,044	1,480,043	1
TOTAL UNALLOCATED BENEFITS	1,543,819	(1,877)	1,541,942	1,541,941	1
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,543,819	(1,877)	1,541,942	1,541,941	1
TOTAL UNDISTRIBUTED EXPENDITURES	2,451,854	61,043	2,512,897	2,512,571	326
TOTAL CURRENT EXPENDITURES	6,948,677	(96,506)	6,852,171	6,842,285	9,886
TOTAL SCHOOL BASED EXPENDITURES	6,948,677	(96,506)	6,852,171	6,842,285	9,886
Other Financing Sources:					
Operating Transfer In	6,948,677	(96,506)	6,852,171	6,842,285	9,886
Total Other Financing Sources	6,948,677	(96,506)	6,852,171	6,842,285	9,886
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 28</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>		<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 209,307	\$ (20,000)	\$ 189,307	\$ 185,449	\$ 3,858
Grades 1-5 - Salaries of Teachers	1,069,807	15,530	1,085,337	1,081,561	3,776
Grades 1-5 - Salaries of Teachers		128,535	128,535	128,535	
Grades 6-8 - Salaries of Teachers	911,702	(12,000)	899,702	899,400	302
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	165,724		165,724	164,588	1,136
Other Purchased Services (400-500 series)	1,000	(1,000)			
General Supplies	48,800	(14,137)	34,663	34,542	121
Textbooks	1,500	(1,500)			
Other Objects	2,800	-	2,800	-	2,800
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,410,640</u>	<u>95,428</u>	<u>2,506,068</u>	<u>2,494,075</u>	<u>11,993</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	108,556		108,556	107,107	1,449
Other Salaries for Instruction	84,850		84,850	84,850	
General Supplies	1,000	-	1,000	1,000	-
Total Cognitive - Mild	<u>194,406</u>	<u>-</u>	<u>194,406</u>	<u>192,957</u>	<u>1,449</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	51,000	1,560	52,560	52,560	
Other Salaries for Instruction	83,803	(5,600)	78,203	78,172	31
General Supplies	1,000	-	1,000	1,000	-
Total Learning and/or Language Disabilities	<u>135,803</u>	<u>(4,040)</u>	<u>131,763</u>	<u>131,732</u>	<u>31</u>
Resource Room/Resource Center:					
Salaries of Teachers	192,079	844	192,923	192,923	
General Supplies	940	(348)	592	592	-
Total Resource Room/Resource Center	<u>193,019</u>	<u>496</u>	<u>193,515</u>	<u>193,515</u>	<u>-</u>
Autism:					
Salaries of Teachers	56,801	(45,000)	11,801	8,700	3,101
Total Autism	<u>56,801</u>	<u>(45,000)</u>	<u>11,801</u>	<u>8,700</u>	<u>3,101</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>580,029</u>	<u>(48,544)</u>	<u>531,485</u>	<u>526,904</u>	<u>4,581</u>
Bilingual Education - Instruction					
Salaries of Teachers	150,374	5,334	155,708	155,708	
Other Salaries for Instruction	35,490		35,490	35,490	
General Supplies	1,000	-	1,000	1,000	-
Total Bilingual Education - Instruction	<u>186,864</u>	<u>5,334</u>	<u>192,198</u>	<u>192,198</u>	<u>-</u>
Before/After School Programs - Instruction					
Other Salaries for Instruction	3,060	-	3,060	1,560	1,500
Total Before/After School Programs - Instruction	<u>3,060</u>	<u>-</u>	<u>3,060</u>	<u>1,560</u>	<u>1,500</u>
Total Before/After School Programs	<u>3,060</u>	<u>-</u>	<u>3,060</u>	<u>1,560</u>	<u>1,500</u>
Total Instruction and At-Risk Programs	<u>3,180,593</u>	<u>52,218</u>	<u>3,232,811</u>	<u>3,214,737</u>	<u>18,074</u>
Undistributed Expenditures - Health Services					
Salaries	91,122		91,122	91,122	
Supplies and Materials	500	-	500	500	-
Total Undistributed Expenditures - Health Services	<u>91,622</u>	<u>-</u>	<u>91,622</u>	<u>91,622</u>	<u>-</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	49,088		49,088	49,088	
Supplies and Materials	500	(304)	196	196	-
Total Undist. Expend. - Guidance Services	<u>49,588</u>	<u>(304)</u>	<u>49,284</u>	<u>49,284</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	71,025		71,025	70,025	1,000
Supplies and Materials	7,000	(3,317)	3,683	3,683	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>78,025</u>	<u>(3,317)</u>	<u>74,708</u>	<u>73,708</u>	<u>1,000</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	204,299	16,000	220,299	220,287	12
Salaries of Secretarial and Clerical Assistants	91,360	1	91,361	91,360	1
Other Purchased Services (400-500 series)	1,000	(1,000)			
Supplies and Materials	12,000	(2,180)	9,820	9,820	
Other Objects	500	(500)			
Total Undist. Expend. - Support Serv. - School Admin.	<u>309,159</u>	<u>12,321</u>	<u>321,480</u>	<u>321,467</u>	<u>13</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>School: No. 28</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 112,416	\$ (53,733)	\$ 58,683	\$ 58,211	\$ 472
Salaries of Non-instructional Aides	33,546	(20,000)	13,546	13,142	404
General Supplies	10,000	(10,000)	-	-	-
Total Undist. Expend. - Custodial Services	155,962	(83,733)	72,229	71,353	876
Undist. Expend. - Security					
Salaries	50,687	33,734	84,421	84,420	1
Total Undist. Expend. - Security	50,687	33,734	84,421	84,420	1
Total Undist. Expend. - Oper. & Maint. Of Plant	206,649	(49,999)	156,650	155,773	877
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	(517)	4,483	620	3,863
Total Undist. Expend. - Student Transportation Serv.	5,000	(517)	4,483	620	3,863
UNALLOCATED BENEFITS					
Social Security Contributions	60,214		60,214	52,014	8,200
Other Retirement Contributions - Regular	10,915	3,210	14,125	14,125	
Health Benefits	1,079,980	11,556	1,091,536	1,091,535	1
TOTAL UNALLOCATED BENEFITS	1,151,109	14,766	1,165,875	1,157,674	8,201
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,151,109	14,766	1,165,875	1,157,674	8,201
TOTAL UNDISTRIBUTED EXPENDITURES	1,891,152	(27,050)	1,864,102	1,850,148	13,954
TOTAL CURRENT EXPENDITURES	5,071,745	25,168	5,096,913	5,064,885	32,028
TOTAL SCHOOL BASED EXPENDITURES	5,071,745	25,168	5,096,913	5,064,885	32,028
Other Financing Sources:					
Operating Transfer In	5,071,745	25,168	5,096,913	5,064,885	32,028
Total Other Financing Sources	5,071,745	25,168	5,096,913	5,064,885	32,028
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>School: No. 29</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 154,042	\$ 55,827	\$ 209,869	\$ 209,869	
Grades 1-5 - Salaries of Teachers	977,452	(113,000)	864,452	864,284	\$ 168
Grades 1-5 - Salaries of Teachers		70,950	70,950	70,950	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	127,246		127,246	127,246	
Purchased Professional-Educational Services	10,000		10,000	10,000	
General Supplies	50,000	(8,933)	41,067	40,971	96
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,318,740</u>	<u>4,844</u>	<u>1,323,584</u>	<u>1,323,320</u>	<u>264</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	95,622		95,622	95,222	400
Other Salaries for Instruction	43,621	-	43,621	43,221	400
Total Learning and/or Language Disabilities	<u>139,243</u>	<u>-</u>	<u>139,243</u>	<u>138,443</u>	<u>800</u>
Resource Room/Resource Center:					
Salaries of Teachers	167,994	(15,000)	152,994	148,151	4,843
Total Resource Room/Resource Center	<u>167,994</u>	<u>(15,000)</u>	<u>152,994</u>	<u>148,151</u>	<u>4,843</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>307,237</u>	<u>(15,000)</u>	<u>292,237</u>	<u>286,594</u>	<u>5,643</u>
Bilingual Education - Instruction					
Salaries of Teachers	215,779	(60,000)	155,779	155,168	611
Total Bilingual Education - Instruction	<u>215,779</u>	<u>(60,000)</u>	<u>155,779</u>	<u>155,168</u>	<u>611</u>
Total Instruction and At-Risk Programs	<u>1,841,756</u>	<u>(70,156)</u>	<u>1,771,600</u>	<u>1,765,082</u>	<u>6,518</u>
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766	2,216	10,982	10,527	455
Total Undistributed Expend. - Attend. & Social Work	<u>8,766</u>	<u>2,216</u>	<u>10,982</u>	<u>10,527</u>	<u>455</u>
Undistributed Expenditures - Health Services					
Salaries	93,222	-	93,222	92,222	1,000
Total Undistributed Expenditures - Health Services	<u>93,222</u>	<u>-</u>	<u>93,222</u>	<u>92,222</u>	<u>1,000</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	51,704	250	51,954	51,954	-
Total Undist. Expend. - Guidance Services	<u>51,704</u>	<u>250</u>	<u>51,954</u>	<u>51,954</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	101,634	8,962	110,596	110,596	
Salaries of Secretarial and Clerical Assistants	49,251	-	49,251	48,501	750
Total Undist. Expend. - Support Serv. - School Admin.	<u>150,885</u>	<u>8,962</u>	<u>159,847</u>	<u>159,097</u>	<u>750</u>
Undist. Expend. - Custodial Services					
Salaries	58,665	461	59,126	59,125	1
Salaries of Non-instructional Aides	46,810	(21,711)	25,099	19,858	5,241
Total Undist. Expend. - Custodial Services	<u>105,475</u>	<u>(21,250)</u>	<u>84,225</u>	<u>78,983</u>	<u>5,242</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>105,475</u>	<u>(21,250)</u>	<u>84,225</u>	<u>78,983</u>	<u>5,242</u>
UNALLOCATED BENEFITS					
Social Security Contributions	28,755		28,755	26,427	2,328
Other Retirement Contributions - Regular	5,813	2,403	8,216	8,216	
Health Benefits	530,735	-	530,735	530,735	-
TOTAL UNALLOCATED BENEFITS	<u>565,303</u>	<u>2,403</u>	<u>567,706</u>	<u>565,378</u>	<u>2,328</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
	<u>565,303</u>	<u>2,403</u>	<u>567,706</u>	<u>565,378</u>	<u>2,328</u>
TOTAL UNDISTRIBUTED EXPENDITURES					
	<u>975,355</u>	<u>(7,419)</u>	<u>967,936</u>	<u>958,161</u>	<u>9,775</u>
TOTAL CURRENT EXPENDITURES					
	<u>2,817,111</u>	<u>(77,575)</u>	<u>2,739,536</u>	<u>2,723,243</u>	<u>16,293</u>
TOTAL SCHOOL BASED EXPENDITURES					
	<u>2,817,111</u>	<u>(77,575)</u>	<u>2,739,536</u>	<u>2,723,243</u>	<u>16,293</u>
Other Financing Sources:					
Operating Transfer In	2,817,111	(77,575)	2,739,536	2,723,243	16,293
Total Other Financing Sources	<u>2,817,111</u>	<u>(77,575)</u>	<u>2,739,536</u>	<u>2,723,243</u>	<u>16,293</u>
Fund Balance, July 1					
	-	-	-	-	-
Fund Balance, June 30					
	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>School: No. 30 MLK</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 719,269	\$ (243,040)	\$ 476,229	\$ 341,896	\$ 134,333
Grades 1-5 - Salaries of Teachers	1,384,524	144,620	1,529,144	1,528,941	203
Grades 1-5 - Salaries of Teachers		154,110	154,110	154,110	
Grades 6-8 - Salaries of Teachers	999,370	(35,000)	964,370	962,741	1,629
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	421,620	(74,689)	346,931	343,833	3,098
Purchased Professional-Educational Services	32,484	(10,400)	22,084	22,084	
Purchased Technical Services	300	(300)			
General Supplies	70,216	(1,391)	68,825	68,734	91
Textbooks	1,500	(1,500)			
Other Objects	12,000	-	12,000	9,730	2,270
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,641,283	(67,590)	3,573,693	3,432,069	141,624
SPECIAL EDUCATION - INSTRUCTION					
Behavioral Disabilities:					
Salaries of Teachers	285,796	2,912	288,708	288,707	1
Other Salaries for Instruction	345,938	(120,000)	225,938	225,166	772
General Supplies	4,000	(90)	3,910	3,910	
Total Behavioral Disabilities	635,734	(117,178)	518,556	517,783	773
Resource Room/Resource Center:					
Salaries of Teachers	429,500	6,030	435,530	435,529	1
General Supplies	700	(36)	664	664	
Total Resource Room/Resource Center	430,200	5,994	436,194	436,193	1
Autism:					
Salaries of Teachers	431,261	70,285	501,546	501,546	
Other Salaries for Instruction	264,089	(50,000)	214,089	211,935	2,154
General Supplies	2,100	(229)	1,871	1,871	
Total Autism	697,450	20,056	717,506	715,352	2,154
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,763,384	(91,128)	1,672,256	1,669,328	2,928
Bilingual Education - Instruction					
Salaries of Teachers	325,539	(40,000)	285,539	279,380	6,159
Other Salaries for Instruction	34,621	(30,000)	4,621	1,904	2,717
General Supplies	4,200	(935)	3,265	3,265	
Total Bilingual Education - Instruction	364,360	(70,935)	293,425	284,549	8,876
Total Instruction and At-Risk Programs					
	5,769,027	(229,653)	5,539,374	5,385,946	153,428
Undistributed Expend. - Attend. & Social Work					
Supplies and Materials	200	(1)	199	199	
Total Undistributed Expend. - Attend. & Social Work	200	(1)	199	199	-
Undistributed Expenditures - Health Services					
Salaries	160,922	6,006	166,928	166,928	
Supplies and Materials	400	(5)	395	395	
Total Undistributed Expenditures - Health Services	161,322	6,001	167,323	167,323	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	281,438	(15,000)	266,438	262,073	4,365
Supplies and Materials	4,500	(2,660)	1,840	1,840	
Total Undist. Expend. - Guidance Services	285,938	(17,660)	268,278	263,913	4,365
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	51,000	1,560	52,560	52,560	
Supplies and Materials	2,000	(22)	1,978	1,978	
Total Undist. Expend. - Edu. Media Serv./Sch. Library	53,000	1,538	54,538	54,538	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service		10,400	10,400	10,400	
Other Purchased Services (400-500 series)	200	(200)			
Supplies and Materials	500	(500)			
Total Undist. Expend. - Instructional Staff Training Serv.	700	9,700	10,400	10,400	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	330,528	21,206	351,734	349,181	2,553
Salaries of Secretarial and Clerical Assistants	141,361		141,361	139,861	1,500
Other Purchased Services (400-500 series)	250	(135)	115	115	
Supplies and Materials	10,000	(1,022)	8,978	8,953	25
Other Objects	1,000	(92)	908	908	
Total Undist. Expend. - Support Serv. - School Admin.	483,139	19,957	503,096	499,018	4,078

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 30 MLK</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 48,441	\$ 1,585	\$ 50,026	\$ 48,275	\$ 1,751
Salaries of Non-instructional Aides	46,810	(24,000)	22,810	21,868	942
General Supplies	500	(16)	484	484	-
Total Undist. Expend. - Custodial Services	95,751	(22,431)	73,320	70,627	2,693
Undist. Expend. - Security					
Salaries	89,574	-	89,574	87,074	2,500
Total Undist. Expend. - Security	89,574	-	89,574	87,074	2,500
Total Undist. Expend. - Oper. & Maint. Of Plant	185,325	(22,431)	162,894	157,701	5,193
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000	-	8,000	7,254	746
Total Undist. Expend. - Student Transportation Serv.	8,000	-	8,000	7,254	746
UNALLOCATED BENEFITS					
Social Security Contributions	116,386		116,386	91,654	24,732
Other Retirement Contributions - Regular	18,436	6,049	24,485	24,485	-
Health Benefits	1,951,405	6,428	1,957,833	1,957,833	-
TOTAL UNALLOCATED BENEFITS	2,086,227	12,477	2,098,704	2,073,972	24,732
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	2,086,227	12,477	2,098,704	2,073,972	24,732
TOTAL UNDISTRIBUTED EXPENDITURES	3,263,851	9,581	3,273,432	3,234,318	39,114
TOTAL CURRENT EXPENDITURES	9,032,878	(220,072)	8,812,806	8,620,264	192,542
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	12,000	(335)	11,665	11,665	-
Total Equipment	12,000	(335)	11,665	11,665	-
TOTAL CAPITAL OUTLAY	12,000	(335)	11,665	11,665	-
TOTAL SCHOOL BASED EXPENDITURES	9,044,878	(220,407)	8,824,471	8,631,929	192,542
Other Financing Sources:					
Operating Transfer In	9,044,878	(220,407)	8,824,471	8,631,929	192,542
Total Other Financing Sources	9,044,878	(220,407)	8,824,471	8,631,929	192,542
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 33 EWK

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 215,353	\$ 7,120	\$ 222,473	\$ 222,472	\$ 1
Grades 1-5 - Salaries of Teachers	977,229	(88,853)	888,376	883,279	5,097
Grades 1-5 - Salaries of Teachers		197,066	197,066	197,065	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	92,765		92,765	91,215	1,550
Purchased Professional-Educational Services	10,000	(10,000)			
General Supplies	57,400	(32,111)	25,289	25,249	40
Textbooks	2,000	(2,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,354,747</u>	<u>71,222</u>	<u>1,425,969</u>	<u>1,419,280</u>	<u>6,689</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
Salaries of Teachers	53,453		53,453	53,453	
Other Salaries for Instruction	46,932	-	46,932	46,932	-
Total Cognitive - Moderate	<u>100,385</u>	<u>-</u>	<u>100,385</u>	<u>100,385</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	160,757		160,757	150,774	9,983
Other Salaries for Instruction	143,786	(70,000)	73,786	68,818	4,968
General Supplies	3,000	(800)	2,200	2,200	
Total Multiple Disabilities	<u>307,543</u>	<u>(70,800)</u>	<u>236,743</u>	<u>221,792</u>	<u>14,951</u>
Resource Room/Resource Center:					
Salaries of Teachers	158,508	260	158,768	158,076	692
Total Resource Room/Resource Center	<u>158,508</u>	<u>260</u>	<u>158,768</u>	<u>158,076</u>	<u>692</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>566,436</u>	<u>(70,540)</u>	<u>495,896</u>	<u>480,253</u>	<u>15,643</u>
Bilingual Education - Instruction					
Salaries of Teachers	278,850	(89,127)	189,723	187,911	1,812
Other Salaries for Instruction	94,165	500	94,665	94,665	
General Supplies	3,500	(1,300)	2,200	2,200	
Total Bilingual Education - Instruction	<u>376,515</u>	<u>(89,927)</u>	<u>286,588</u>	<u>284,776</u>	<u>1,812</u>
Total Instruction and At-Risk Programs	<u>2,297,698</u>	<u>(89,245)</u>	<u>2,208,453</u>	<u>2,184,309</u>	<u>24,144</u>
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,767	1,236	10,003	10,002	1
Total Undistributed Expend. - Attend. & Social Work	<u>8,767</u>	<u>1,236</u>	<u>10,003</u>	<u>10,002</u>	<u>1</u>
Undistributed Expenditures - Health Services					
Salaries	37,347	40,359	77,706	77,706	-
Total Undistributed Expenditures - Health Services	<u>37,347</u>	<u>40,359</u>	<u>77,706</u>	<u>77,706</u>	<u>-</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	48,321	783	49,104	49,104	-
Total Undist. Expend. - Guidance Services	<u>48,321</u>	<u>783</u>	<u>49,104</u>	<u>49,104</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: No. 33 EWK

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	\$ 300	\$ (170)	\$ 130	\$ 130	
Total Undist. Expend. - Instructional Staff Training Serv.	<u>300</u>	<u>(170)</u>	<u>130</u>	<u>130</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	211,661	12,347	224,008	224,007	\$ 1
Salaries of Secretarial and Clerical Assistants	49,251	1	49,252	49,251	1
Supplies and Materials	6,000	(3,954)	2,046	2,046	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>266,912</u>	<u>8,394</u>	<u>275,306</u>	<u>275,304</u>	<u>2</u>
Undist. Expend. - Custodial Services					
Salaries	45,110	1,616	46,726	46,725	1
Salaries of Non-instructional Aides	53,442	-	53,442	21,136	32,306
Total Undist. Expend. - Custodial Services	<u>98,552</u>	<u>1,616</u>	<u>100,168</u>	<u>67,861</u>	<u>32,307</u>
Undist. Expend. - Security					
Salaries	50,687	-	50,687	42,239	8,448
Total Undist. Expend. - Security	<u>50,687</u>	<u>-</u>	<u>50,687</u>	<u>42,239</u>	<u>8,448</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>149,239</u>	<u>1,616</u>	<u>150,855</u>	<u>110,100</u>	<u>40,755</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000	-	3,000	744	2,256
Total Undist. Expend. - Student Transportation Serv.	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>744</u>	<u>2,256</u>
UNALLOCATED BENEFITS					
Social Security Contributions	49,709		49,709	40,669	9,040
Other Retirement Contributions - Regular	9,084	3,845	12,929	12,929	
Health Benefits	795,162	-	795,162	794,793	369
TOTAL UNALLOCATED BENEFITS	<u>853,955</u>	<u>3,845</u>	<u>857,800</u>	<u>848,391</u>	<u>9,409</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>853,955</u>	<u>3,845</u>	<u>857,800</u>	<u>848,391</u>	<u>9,409</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,367,841</u>	<u>56,063</u>	<u>1,423,904</u>	<u>1,371,481</u>	<u>52,423</u>
TOTAL CURRENT EXPENDITURES	<u>3,665,539</u>	<u>(33,182)</u>	<u>3,632,357</u>	<u>3,555,790</u>	<u>76,567</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,665,539</u>	<u>(33,182)</u>	<u>3,632,357</u>	<u>3,555,790</u>	<u>76,567</u>
Other Financing Sources:					
Operating Transfer In	3,665,539	(33,182)	3,632,357	3,555,790	76,567
Total Other Financing Sources	<u>3,665,539</u>	<u>(33,182)</u>	<u>3,632,357</u>	<u>3,555,790</u>	<u>76,567</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 34 RC

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 59,733	\$ 112,460	\$ 172,193	\$ 172,193	
Grades 1-5 - Salaries of Teachers	850,200	(104,861)	745,339	745,339	
Grades 1-5 - Salaries of Teachers		23,064	23,064	16,610	\$ 6,454
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	38,426	(17,000)	21,426	19,641	1,785
Other Purchased Services (400-500 series)	8,000	(8,000)			
General Supplies	20,600	(3,804)	16,796	16,796	
Textbooks	300	(300)			
Other Objects	5,750	-	5,750	-	5,750
TOTAL REGULAR PROGRAMS - INSTRUCTION	983,009	1,559	984,568	970,579	13,989
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	74,458		74,458	73,458	1,000
Other Salaries for Instruction	44,621		44,621	44,121	500
General Supplies	2,000	(1,321)	679	679	
Textbooks	200	(200)			
Other Objects	500	(500)	-	-	-
Total Learning and/or Language Disabilities	121,779	(2,021)	119,758	118,258	1,500
Resource Room/Resource Center:					
Salaries of Teachers	111,418	-	111,418	109,912	1,506
General Supplies	1,000	(86)	914	914	-
Total Resource Room/Resource Center	112,418	(86)	112,332	110,826	1,506
TOTAL SPECIAL EDUCATION - INSTRUCTION	234,197	(2,107)	232,090	229,084	3,006
Bilingual Education - Instruction					
Salaries of Teachers	366,907		366,907	356,400	10,507
General Supplies	18,000	(7,213)	10,787	10,783	4
Textbooks	400	(400)			
Other Objects	3,100	(3,100)	-	-	-
Total Bilingual Education - Instruction	388,407	(10,713)	377,694	367,183	10,511
Total Instruction and At-Risk Programs	1,605,613	(11,261)	1,594,352	1,566,846	27,506
Undistributed Expenditures - Health Services					
Supplies and Materials	200	(200)	-	-	-
Total Undistributed Expenditures - Health Services	200	(200)	-	-	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	25,500	17,864	43,364	43,363	1
Supplies and Materials	150	(65)	85	-	85
Total Undist. Expend. - Guidance Services	25,650	17,799	43,449	43,363	86
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	100,042	-	100,042	94,727	5,315
Supplies and Materials	2,200	(1,161)	1,039	1,039	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	102,242	(1,161)	101,081	95,766	5,315

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 34 RC

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 141,377	\$ 20,922	\$ 162,299	\$ 162,299	
Salaries of Secretarial and Clerical Assistants	51,451		51,451	42,263	\$ 9,188
Other Purchased Services (400-500 series)	100	(85)	15	15	
Supplies and Materials	1,100	(983)	117	117	
Total Undist. Expend. - Support Serv. - School Admin.	194,028	19,854	213,882	204,694	9,188
Undist. Expend. - Custodial Services					
Salaries	60,177	399	60,576	60,575	1
Salaries of Non-instructional Aides	20,282	(399)	19,883	8,830	11,053
Total Undist. Expend. - Custodial Services	80,459	-	80,459	69,405	11,054
Undist. Expend. - Security					
Salaries	44,295	1	44,296	43,834	462
Total Undist. Expend. - Security	44,295	1	44,296	43,834	462
Total Undist. Expend. - Oper. & Maint. Of Plant	124,754	1	124,755	113,239	11,516
UNALLOCATED BENEFITS					
Social Security Contributions	23,874		23,874	21,108	2,766
Other Retirement Contributions - Regular	7,396	4,458	11,854	11,854	
Health Benefits	568,325	-	568,325	567,289	1,036
TOTAL UNALLOCATED BENEFITS	599,595	4,458	604,053	600,251	3,802
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	599,595	4,458	604,053	600,251	3,802
TOTAL UNDISTRIBUTED EXPENDITURES	1,046,469	40,751	1,087,220	1,057,313	29,907
TOTAL CURRENT EXPENDITURES	2,652,082	29,490	2,681,572	2,624,159	57,413
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	3,800	(3,800)	-	-	
Total Equipment	3,800	(3,800)	-	-	-
TOTAL CAPITAL OUTLAY	3,800	(3,800)	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	2,655,882	25,690	2,681,572	2,624,159	57,413
Other Financing Sources:					
Operating Transfer In	2,655,882	25,690	2,681,572	2,624,159	57,413
Total Other Financing Sources	2,655,882	25,690	2,681,572	2,624,159	57,413
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>School: No. 36 Alexander Hamilton Acad.</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 256,257	\$ 1,451	\$ 257,708	\$ 257,708	
Grades 1-5 - Salaries of Teachers	1,079,627	152,989	1,232,616	1,232,124	\$ 492
Grades 1-5 - Salaries of Teachers		89,375	89,375	89,375	
Grades 6-8 - Salaries of Teachers	809,186	(65,000)	744,186	735,671	8,515
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	219,179		219,179	219,179	
Purchased Technical Services	8,573	(8,573)			
Other Purchased Services (400-500 series)	500	(480)	20	20	
General Supplies	54,533	(4,780)	49,753	45,375	4,378
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,427,855	164,982	2,592,837	2,579,452	13,385
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	53,391		53,391	53,391	
Other Salaries for Instruction	42,421		42,421	41,671	750
General Supplies	500	(500)	-	-	-
Total Learning and/or Language Disabilities	96,312	(500)	95,812	95,062	750
Resource Room/Resource Center:					
Salaries of Teachers	329,085	19,568	348,653	347,021	1,632
General Supplies	1,000	(814)	186	186	-
Total Resource Room/Resource Center	330,085	18,754	348,839	347,207	1,632
TOTAL SPECIAL EDUCATION - INSTRUCTION	426,397	18,254	444,651	442,269	2,382
Bilingual Education - Instruction					
Salaries of Teachers	108,823	(35,000)	73,823	69,433	4,390
Total Bilingual Education - Instruction	108,823	(35,000)	73,823	69,433	4,390
Before/After School Programs - Instruction					
Salaries of Teachers	17,136	-	17,136	11,303	5,833
Total Before/After School Programs - Instruction	17,136	-	17,136	11,303	5,833
Total Before/After School Programs	17,136	-	17,136	11,303	5,833
Total Instruction and At-Risk Programs	2,980,211	148,236	3,128,447	3,102,457	25,990
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766	-	8,766	8,391	375
Total Undistributed Expend. - Attend. & Social Work	8,766	-	8,766	8,391	375
Undistributed Expenditures - Health Services					
Salaries	94,700		94,700	94,700	
Supplies and Materials	200	-	200	200	-
Total Undistributed Expenditures - Health Services	94,900	-	94,900	94,900	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	77,285	18,875	96,160	96,159	1
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Guidance Services	77,785	18,375	96,160	96,159	1
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	5,000	(5,000)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	5,000	(5,000)	-	-	-
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	2,500	(2,500)	-	-	-
Supplies and Materials	4,000	(4,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	6,500	(6,500)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	203,905	54,701	258,606	258,605	1
Salaries of Secretarial and Clerical Assistants	48,501	40,250	88,751	88,751	
Other Purchased Services (400-500 series)	1,500	(1,500)	-	-	-
Supplies and Materials	4,400	(1,270)	3,130	3,130	-
Total Undist. Expend. - Support Serv. - School Admin.	258,306	92,181	350,487	350,486	1

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>School: No. 36 Alexander Hamilton Acad.</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 47,646		\$ 47,646	\$ 38,267	\$ 9,379
Salaries of Non-instructional Aides	53,442	\$ (24,140)	29,302	24,045	5,257
Total Undist. Expend. - Custodial Services	101,088	(24,140)	76,948	62,312	14,636
Undist. Expend. - Security					
Salaries	50,687	1	50,688	50,687	1
Total Undist. Expend. - Security	50,687	1	50,688	50,687	1
Total Undist. Expend. - Oper. & Maint. Of Plant	151,775	(24,139)	127,636	112,999	14,637
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,600	-	5,600	-	5,600
Total Undist. Expend. - Student Transportation Serv.	5,600	-	5,600	-	5,600
UNALLOCATED BENEFITS					
Social Security Contributions	42,635		42,635	42,141	494
Other Retirement Contributions - Regular	12,134	2,507	14,641	14,641	
Health Benefits	962,273	5,921	968,194	968,193	1
TOTAL UNALLOCATED BENEFITS	1,017,042	8,428	1,025,470	1,024,975	495
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,017,042	8,428	1,025,470	1,024,975	495
TOTAL UNDISTRIBUTED EXPENDITURES	1,625,674	83,345	1,709,019	1,687,910	21,109
TOTAL CURRENT EXPENDITURES	4,605,885	231,581	4,837,466	4,790,367	47,099
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	7,460	(7,460)	-	-	-
Total Equipment	7,460	(7,460)	-	-	-
TOTAL CAPITAL OUTLAY	7,460	(7,460)	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	4,613,345	224,121	4,837,466	4,790,367	47,099
Other Financing Sources:					
Operating Transfer In	4,613,345	224,121	4,837,466	4,790,367	47,099
Total Other Financing Sources	4,613,345	224,121	4,837,466	4,790,367	47,099
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 40 Urban Leadership</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 101,841	\$ 47,232	\$ 149,073	\$ 149,073	
Grades 1-5 - Salaries of Teachers	643,401	(175,000)	468,401	459,673	\$ 8,728
Grades 1-5 - Salaries of Teachers		39,765	39,765	39,765	
Regular Programs - Undistributed Instruction					
General Supplies	17,854	(6,457)	11,397	11,309	88
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>763,096</u>	<u>(94,460)</u>	<u>668,636</u>	<u>659,820</u>	<u>8,816</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Other Salaries for Instruction	34,879	-	34,879	34,705	174
Total Learning and/or Language Disabilities	<u>34,879</u>	<u>-</u>	<u>34,879</u>	<u>34,705</u>	<u>174</u>
Resource Room/Resource Center:					
Salaries of Teachers	114,359	10,147	124,506	124,506	
General Supplies	500	(69)	431	431	-
Total Resource Room/Resource Center	<u>114,859</u>	<u>10,078</u>	<u>124,937</u>	<u>124,937</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>149,738</u>	<u>10,078</u>	<u>159,816</u>	<u>159,642</u>	<u>174</u>
Before/After School Programs - Instruction					
Salaries of Teachers	4,080	-	4,080	-	4,080
Total Before/After School Programs - Instruction	<u>4,080</u>	<u>-</u>	<u>4,080</u>	<u>-</u>	<u>4,080</u>
Total Before/After School Programs	<u>4,080</u>	<u>-</u>	<u>4,080</u>	<u>-</u>	<u>4,080</u>
Total Instruction and At-Risk Programs	<u>916,914</u>	<u>(84,382)</u>	<u>832,532</u>	<u>819,462</u>	<u>13,070</u>
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766	-	8,766	4,783	3,983
Total Undistributed Expend. - Attend. & Social Work	<u>8,766</u>	<u>-</u>	<u>8,766</u>	<u>4,783</u>	<u>3,983</u>
Undistributed Expenditures - Health Services					
Salaries	56,553	1,447	58,000	58,000	-
Total Undistributed Expenditures - Health Services	<u>56,553</u>	<u>1,447</u>	<u>58,000</u>	<u>58,000</u>	<u>-</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	48,321	783	49,104	49,104	
Supplies and Materials	400	(400)	-	-	-
Total Undist. Expend. - Guidance Services	<u>48,721</u>	<u>383</u>	<u>49,104</u>	<u>49,104</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	126,771	12,372	139,143	139,142	1
Salaries of Secretarial and Clerical Assistants	55,123	(1,048)	54,075	45,510	8,565
Supplies and Materials	2,400	(2,049)	351	351	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>184,294</u>	<u>9,275</u>	<u>193,569</u>	<u>185,003</u>	<u>8,566</u>
Undist. Expend. - Custodial Services					
Salaries	57,815	8,855	66,670	66,669	1
Salaries of Non-instructional Aides	26,914	(16,000)	10,914	10,592	322
General Supplies	1,066	(1,066)	-	-	-
Total Undist. Expend. - Custodial Services	<u>85,795</u>	<u>(8,211)</u>	<u>77,584</u>	<u>77,261</u>	<u>323</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>85,795</u>	<u>(8,211)</u>	<u>77,584</u>	<u>77,261</u>	<u>323</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,300	-	1,300	866	434
Total Undist. Expend. - Student Transportation Serv.	<u>1,300</u>	<u>-</u>	<u>1,300</u>	<u>866</u>	<u>434</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>School: No. 40 Urban Leadership</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 15,705		\$ 15,705	\$ 13,883	\$ 1,822
Other Retirement Contributions - Regular	3,052	\$ 1,135	4,187	4,187	
Health Benefits	392,467	3,753	396,220	396,220	-
TOTAL UNALLOCATED BENEFITS	<u>411,224</u>	<u>4,888</u>	<u>416,112</u>	<u>414,290</u>	<u>1,822</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>411,224</u>	<u>4,888</u>	<u>416,112</u>	<u>414,290</u>	<u>1,822</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>796,653</u>	<u>7,782</u>	<u>804,435</u>	<u>789,307</u>	<u>15,128</u>
TOTAL CURRENT EXPENDITURES	<u>1,713,567</u>	<u>(76,600)</u>	<u>1,636,967</u>	<u>1,608,769</u>	<u>28,198</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>1,713,567</u>	<u>(76,600)</u>	<u>1,636,967</u>	<u>1,608,769</u>	<u>28,198</u>
Other Financing Sources:					
Operating Transfer In	1,713,567	(76,600)	1,636,967	1,608,769	28,198
Total Other Financing Sources	<u>1,713,567</u>	<u>(76,600)</u>	<u>1,636,967</u>	<u>1,608,769</u>	<u>28,198</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 41 Dale Avenue

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 727,710	\$ 106,709	\$ 834,419	\$ 794,541	\$ 39,878
Grades 1-5 - Salaries of Teachers	299,932	(210,337)	89,595	81,810	7,785
Grades 1-5 - Salaries of Teachers		125,566	125,566	125,565	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	421,772	96,120	517,892	508,240	9,652
Purchased Professional-Educational Services	2,000	8,000	10,000	10,000	
Other Purchased Services (400-500 series)	500	(500)			
General Supplies	60,700	(23,867)	36,833	36,585	248
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,512,614	101,691	1,614,305	1,556,741	57,564
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	97,844	106,870	204,714	204,714	
Other Salaries for Instruction	268,780	(100,000)	168,780	158,609	10,171
Total Learning and/or Language Disabilities	366,624	6,870	373,494	363,323	10,171
Resource Room/Resource Center:					
Salaries of Teachers	213,240	(2,958)	210,282	203,096	7,186
Total Resource Room/Resource Center	213,240	(2,958)	210,282	203,096	7,186
Autism:					
Salaries of Teachers	-	106,020	106,020	106,020	-
Total Autism	-	106,020	106,020	106,020	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	579,864	109,932	689,796	672,439	17,357
Bilingual Education - Instruction					
Salaries of Teachers	72,025	2,518	74,543	71,025	3,518
Other Salaries for Instruction	51,000	(10,000)	41,000	37,060	3,940
Total Bilingual Education - Instruction	123,025	(7,482)	115,543	108,085	7,458
Before/After School Programs - Instruction					
Other Salaries for Instruction	2,000	4,240	6,240	3,012	3,228
Total Before/After School Programs - Instruction	2,000	4,240	6,240	3,012	3,228
Total Before/After School Programs	2,000	4,240	6,240	3,012	3,228
Total Instruction and At-Risk Programs	2,217,503	208,381	2,425,884	2,340,277	85,607
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,767	737	9,504	9,504	-
Total Undistributed Expend. - Attend. & Social Work	8,767	737	9,504	9,504	-
Undistributed Expenditures - Health Services					
Salaries	51,000	8,021	59,021	58,500	521
Total Undistributed Expenditures - Health Services	51,000	8,021	59,021	58,500	521
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	12,272	-	12,272	12,272	-
Total Undist. Expend. - Guidance Services	12,272	-	12,272	12,272	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	206,687	12,110	218,797	217,824	973
Salaries of Secretarial and Clerical Assistants	48,501	88,015	136,516	136,515	1
Supplies and Materials	-	190	190	190	-
Total Undist. Expend. - Support Serv. - School Admin.	255,188	100,315	355,503	354,529	974
Undist. Expend. - Custodial Services					
Salaries	58,596	4,627	63,223	63,222	1
Salaries of Non-instructional Aides	20,282	(10,454)	9,828	9,804	24
Total Undist. Expend. - Custodial Services	78,878	(5,827)	73,051	73,026	25
Undist. Expend. - Security					
Salaries	52,937	1	52,938	52,937	1
Total Undist. Expend. - Security	52,937	1	52,938	52,937	1
Total Undist. Expend. - Oper. & Maint. Of Plant	131,815	(5,826)	125,989	125,963	26

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>School: No. 41 Dale Avenue</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	-	\$ 800	\$ 800	-	\$ 800
Total Undist. Expend. - Student Transportation Serv.	-	800	800	-	800
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 80,261	28,963	109,224	\$ 78,381	30,843
Other Retirement Contributions - Regular	12,718	3,708	16,426	7,832	8,594
Health Benefits	875,041	31,841	906,882	906,882	-
TOTAL UNALLOCATED BENEFITS	968,020	64,512	1,032,532	993,095	39,437
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	968,020	64,512	1,032,532	993,095	39,437
TOTAL UNDISTRIBUTED EXPENDITURES	1,427,062	168,559	1,595,621	1,553,863	41,758
TOTAL CURRENT EXPENDITURES	3,644,565	376,940	4,021,505	3,894,140	127,365
TOTAL SCHOOL BASED EXPENDITURES	3,644,565	376,940	4,021,505	3,894,140	127,365
Other Financing Sources:					
Operating Transfer In	3,644,565	376,940	4,021,505	3,894,140	127,365
Total Other Financing Sources	3,644,565	376,940	4,021,505	3,894,140	127,365
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 52 Rosa Parks High School</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,088,855	\$ (43,833)	\$ 2,045,022	\$ 2,045,022	
Grades 9-12 - Salaries of Teachers		93,995	93,995	93,995	
Regular Programs - Undistributed Instruction					
Other Purchased Services (400-500 series)	3,000	(3,000)			
General Supplies	9,000	798	9,798	9,580	\$ 218
Other Objects	2,500	(243)	2,257	-	2,257
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,103,355</u>	<u>47,717</u>	<u>2,151,072</u>	<u>2,148,597</u>	<u>2,475</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	1,000	(514)	486	486	-
Total Cognitive - Mild	<u>1,000</u>	<u>(514)</u>	<u>486</u>	<u>486</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	94,700		94,700	94,700	
Other Salaries for Instruction	49,544	-	49,544	49,544	-
Total Cognitive - Moderate	<u>144,244</u>	<u>-</u>	<u>144,244</u>	<u>144,244</u>	<u>-</u>
Resource Room/Resource Center:					
Salaries of Teachers	319,610	(51,136)	268,474	268,300	174
Total Resource Room/Resource Center	<u>319,610</u>	<u>(51,136)</u>	<u>268,474</u>	<u>268,300</u>	<u>174</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>464,854</u>	<u>(51,650)</u>	<u>413,204</u>	<u>413,030</u>	<u>174</u>
Bilingual Education - Instruction					
Salaries of Teachers	30,900	(25,000)	5,900	-	5,900
Total Bilingual Education - Instruction	<u>30,900</u>	<u>(25,000)</u>	<u>5,900</u>	<u>-</u>	<u>5,900</u>
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	2,193	901
Total Before/After School Programs - Instruction	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>2,193</u>	<u>901</u>
Total Before/After School Programs	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>2,193</u>	<u>901</u>
Total Instruction and At-Risk Programs	<u>2,602,203</u>	<u>(28,933)</u>	<u>2,573,270</u>	<u>2,563,820</u>	<u>9,450</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	49,764	(49,764)	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>49,764</u>	<u>(49,764)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	37,347	12,674	50,021	50,021	
Supplies and Materials	150	(50)	100	-	100
Total Undistributed Expenditures - Health Services	<u>37,497</u>	<u>12,624</u>	<u>50,121</u>	<u>50,021</u>	<u>100</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	140,466	37,350	177,816	177,785	31
Salaries of Secretarial and Clerical Assistants	51,451	501	51,952	51,951	1
Supplies and Materials	1,500	(219)	1,281	1,142	139
Total Undist. Expend. - Guidance Services	<u>193,417</u>	<u>37,632</u>	<u>231,049</u>	<u>230,878</u>	<u>171</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	262,087	1,817	263,904	263,903	1
Total Undist. Expend. - Improvement of Inst. Serv.	<u>262,087</u>	<u>1,817</u>	<u>263,904</u>	<u>263,903</u>	<u>1</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	4,256	(3,447)	809	809	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>4,256</u>	<u>(3,447)</u>	<u>809</u>	<u>809</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 52 Rosa Parks High School</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	\$ 500	\$ (500)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	<u>500</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	103,605	88,900	\$ 192,505	\$ 192,487	\$ 18
Salaries of Secretarial and Clerical Assistants	105,824	501	106,325	106,324	1
Other Purchased Services (400-500 series)	4,200	(1,200)	3,000	3,000	-
Supplies and Materials	21,000	(10,959)	10,041	9,382	659
Other Objects	2,000	(2,000)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>236,629</u>	<u>75,242</u>	<u>311,871</u>	<u>311,193</u>	<u>678</u>
Undist. Expend. - Custodial Services					
Salaries	61,146	(8,614)	52,532	50,365	2,167
Salaries of Non-instructional Aides	33,546	(19,000)	14,546	13,677	869
Total Undist. Expend. - Custodial Services	<u>94,692</u>	<u>(27,614)</u>	<u>67,078</u>	<u>64,042</u>	<u>3,036</u>
Undist. Expend. - Security					
Salaries	50,687	1	50,688	50,687	1
General Supplies	5,000	(5,000)	-	-	-
Total Undist. Expend. - Security	<u>55,687</u>	<u>(4,999)</u>	<u>50,688</u>	<u>50,687</u>	<u>1</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>150,379</u>	<u>(32,613)</u>	<u>117,766</u>	<u>114,729</u>	<u>3,037</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000	2,990	10,990	9,754	1,236
Total Undist. Expend. - Student Transportation Serv.	<u>8,000</u>	<u>2,990</u>	<u>10,990</u>	<u>9,754</u>	<u>1,236</u>
UNALLOCATED BENEFITS					
Social Security Contributions	29,990	-	29,990	27,705	2,285
Other Retirement Contributions - Regular	5,577	1,362	6,939	6,939	-
Health Benefits	808,261	1,200	809,461	809,461	-
TOTAL UNALLOCATED BENEFITS	<u>843,828</u>	<u>2,562</u>	<u>846,390</u>	<u>844,105</u>	<u>2,285</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>843,828</u>	<u>2,562</u>	<u>846,390</u>	<u>844,105</u>	<u>2,285</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,786,357</u>	<u>46,543</u>	<u>1,832,900</u>	<u>1,825,392</u>	<u>7,508</u>
TOTAL CURRENT EXPENDITURES	<u>4,388,560</u>	<u>17,610</u>	<u>4,406,170</u>	<u>4,389,212</u>	<u>16,958</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	-	2,461	2,461	2,461	-
Total Equipment	<u>-</u>	<u>2,461</u>	<u>2,461</u>	<u>2,461</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>2,461</u>	<u>2,461</u>	<u>2,461</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,388,560</u>	<u>20,071</u>	<u>4,408,631</u>	<u>4,391,673</u>	<u>16,958</u>
Other Financing Sources:					
Operating Transfer In	<u>4,388,560</u>	<u>20,071</u>	<u>4,408,631</u>	<u>4,391,673</u>	<u>16,958</u>
Total Other Financing Sources	<u>4,388,560</u>	<u>20,071</u>	<u>4,408,631</u>	<u>4,391,673</u>	<u>16,958</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 53 HARP Academy	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 1,928,871	\$ (95,000)	\$ 1,833,871	\$ 1,799,385	\$ 34,486
Grades 9-12 - Salaries of Teachers		148,995	148,995	148,995	
Regular Programs - Undistributed Instruction					
Purchased Technical Services	1,500		1,500	1,500	
General Supplies	25,981	(12,148)	13,833	13,014	819
Textbooks	8,000	13,592	21,592	21,592	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,964,352	55,439	2,019,791	1,984,486	35,305
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers		37,404	37,404	30,842	6,562
Other Salaries for Instruction	55,900	(50,000)	5,900	5,140	760
General Supplies	750	(529)	221	221	-
Total Learning and/or Language Disabilities	56,650	(13,125)	43,525	36,203	7,322
Resource Room/Resource Center:					
Salaries of Teachers	238,643	(30,000)	208,643	202,322	6,321
General Supplies	900	(6)	894	894	-
Total Resource Room/Resource Center	239,543	(30,006)	209,537	203,216	6,321
TOTAL SPECIAL EDUCATION - INSTRUCTION	296,193	(43,131)	253,062	239,419	13,643
Bilingual Education - Instruction					
Salaries of Teachers	46,866		46,866	46,546	320
General Supplies	800	(800)	-	-	-
Total Bilingual Education - Instruction	47,666	(800)	46,866	46,546	320
Before/After School Programs - Instruction					
Salaries of Teachers	7,480	(603)	6,877	6,877	-
Total Before/After School Programs - Instruction	7,480	(603)	6,877	6,877	-
Total Before/After School Programs	7,480	(603)	6,877	6,877	-
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	-	5,572	5,572	5,571	1
Total Other Supplemental/At-Risk Programs - Instruction	-	5,572	5,572	5,571	1
Total Other Supplemental/At-Risk Programs	-	5,572	5,572	5,571	1
Total Instruction and At-Risk Programs	2,315,691	16,477	2,332,168	2,282,899	49,269
Undistributed Expenditures - Health Services					
Salaries	40,003	73,297	113,300	113,300	-
Total Undistributed Expenditures - Health Services	40,003	73,297	113,300	113,300	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	226,337	(94,000)	132,337	123,469	8,868
Supplies and Materials	800	1,948	2,748	2,259	489
Total Undist. Expend. - Guidance Services	227,137	(92,052)	135,085	125,728	9,357
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	86,249	(68,999)	17,250	10,888	6,362
Total Undist. Expend. - Improvement of Inst. Serv.	86,249	(68,999)	17,250	10,888	6,362
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	106,149	44,552	150,701	145,830	4,871
Salaries of Secretarial and Clerical Assistants	99,587	(35,000)	64,587	60,597	3,990
Other Purchased Services (400-500 series)	750	668	1,418	570	848
Supplies and Materials	2,000	(971)	1,029	1,029	-
Total Undist. Expend. - Support Serv. - School Admin.	208,486	9,249	217,735	208,026	9,709

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: No. 53 HARP Academy

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries	\$ 47,646	\$ 2,720	\$ 50,366	\$ 50,365	\$ 1
Salaries of Non-instructional Aides	13,650	-	13,650	5,280	8,370
Total Undist. Expend. - Custodial Services	61,296	2,720	64,016	55,645	8,371
Undist. Expend. - Security					
Salaries	50,687	1	50,688	50,687	1
General Supplies	502	(425)	77	77	-
Total Undist. Expend. - Security	51,189	(424)	50,765	50,764	1
Total Undist. Expend. - Oper. & Maint. Of Plant	112,485	2,296	114,781	106,409	8,372
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,500	(943)	6,557	5,239	1,318
Total Undist. Expend. - Student Transportation Serv.	7,500	(943)	6,557	5,239	1,318
UNALLOCATED BENEFITS					
Social Security Contributions	24,044		24,044	16,691	7,353
Other Retirement Contributions - Regular	6,556	839	7,395	7,395	
Health Benefits	694,459	3,908	698,367	698,366	1
TOTAL UNALLOCATED BENEFITS	725,059	4,747	729,806	722,452	7,354
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	725,059	4,747	729,806	722,452	7,354
TOTAL UNDISTRIBUTED EXPENDITURES	1,406,919	(72,405)	1,334,514	1,292,042	42,472
TOTAL CURRENT EXPENDITURES	3,722,610	(55,928)	3,666,682	3,574,941	91,741
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	7,455	(7,455)	-	-	-
Total Equipment	7,455	(7,455)	-	-	-
TOTAL CAPITAL OUTLAY	7,455	(7,455)	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	3,730,065	(63,383)	3,666,682	3,574,941	91,741
Other Financing Sources:					
Operating Transfer In	3,730,065	(63,383)	3,666,682	3,574,941	91,741
Total Other Financing Sources	3,730,065	(63,383)	3,666,682	3,574,941	91,741
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 54 Panther Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 1,176,846	\$ 71,025	\$ 1,247,871	\$ 1,246,792	\$ 1,079
Grades 9-12 - Salaries of Teachers		62,151	62,151	62,150	1
Regular Programs - Undistributed Instruction					
General Supplies	26,530	(9,384)	17,146	17,146	
Textbooks	780	(39)	741	741	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,204,156	123,753	1,327,909	1,326,829	1,080
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	2,000	(173)	1,827	1,827	
Total Cognitive - Mild	2,000	(173)	1,827	1,827	-
Learning and/or Language Disabilities:					
Salaries of Teachers	71,014	500	71,514	71,514	
Other Salaries for Instruction	46,932	-	46,932	46,932	-
Total Learning and/or Language Disabilities	117,946	500	118,446	118,446	-
Resource Room/Resource Center:					
Salaries of Teachers	253,926	(1,237)	252,689	252,688	1
Total Resource Room/Resource Center	253,926	(1,237)	252,689	252,688	1
TOTAL SPECIAL EDUCATION - INSTRUCTION	373,872	(910)	372,962	372,961	1
Bilingual Education - Instruction					
Salaries of Teachers	53,112	2,951	56,063	56,062	1
General Supplies	2,000	(773)	1,227	1,227	-
Total Bilingual Education - Instruction	55,112	2,178	57,290	57,289	1
School-Spon. Cocurricular Actvts. - Inst.					
Purchased Services (300-500 series)	500	(500)	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	500	(500)	-	-	-
Before/After School Programs - Instruction					
Salaries of Teachers	680	-	680	680	-
Total Before/After School Programs - Instruction	680	-	680	680	-
Total Before/After School Programs	680	-	680	680	-
Total Instruction and At-Risk Programs	1,634,320	124,521	1,758,841	1,757,759	1,082
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766	-	8,766	7,814	952
Total Undistributed Expend. - Attend. & Social Work	8,766	-	8,766	7,814	952
Undistributed Expenditures - Health Services					
Salaries	101,122		101,122	100,042	1,080
Supplies and Materials	500	(272)	228	228	-
Total Undistributed Expenditures - Health Services	101,622	(272)	101,350	100,270	1,080
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	150,857	(25,000)	125,857	122,377	3,480
Total Undist. Expend. - Guidance Services	150,857	(25,000)	125,857	122,377	3,480
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		101,000	101,000	81,842	19,158
Other Salaries	97,246	-	97,246	97,246	-
Total Undist. Expend. - Improvement of Inst. Serv.	97,246	101,000	198,246	179,088	19,158
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	103,408	500	103,908	103,908	
Supplies and Materials	5,000	-	5,000	5,000	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	108,408	500	108,908	108,908	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	127,524	(53,700)	73,824	71,590	2,234
Salaries of Secretarial and Clerical Assistants	55,319	6,657	61,976	61,975	1
Total Undist. Expend. - Support Serv. - School Admin.	182,843	(47,043)	135,800	133,565	2,235

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>School: No. 54 Panther Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 43,529	\$ 17,147	\$ 60,676	\$ 60,675	\$ 1
Salaries of Non-instructional Aides	26,914	-	26,914	13,723	13,191
Total Undist. Expend. - Custodial Services	<u>70,443</u>	<u>17,147</u>	<u>87,590</u>	<u>74,398</u>	<u>13,192</u>
Undist. Expend. - Security					
Salaries	101,374	(40,000)	61,374	59,135	2,239
General Supplies	1,680	(1,229)	451	451	-
Total Undist. Expend. - Security	<u>103,054</u>	<u>(41,229)</u>	<u>61,825</u>	<u>59,586</u>	<u>2,239</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>173,497</u>	<u>(24,082)</u>	<u>149,415</u>	<u>133,984</u>	<u>15,431</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	(499)	4,501	4,402	99
Total Undist. Expend. - Student Transportation Serv.	<u>5,000</u>	<u>(499)</u>	<u>4,501</u>	<u>4,402</u>	<u>99</u>
UNALLOCATED BENEFITS					
Social Security Contributions	27,251		27,251	24,026	3,225
Other Retirement Contributions - Regular	3,756	3,000	6,756	5,361	1,395
Health Benefits	606,781	7,444	614,225	614,225	-
TOTAL UNALLOCATED BENEFITS	<u>637,788</u>	<u>10,444</u>	<u>648,232</u>	<u>643,612</u>	<u>4,620</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>637,788</u>	<u>10,444</u>	<u>648,232</u>	<u>643,612</u>	<u>4,620</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,466,027</u>	<u>15,048</u>	<u>1,481,075</u>	<u>1,434,020</u>	<u>47,055</u>
TOTAL CURRENT EXPENDITURES	<u>3,100,347</u>	<u>139,569</u>	<u>3,239,916</u>	<u>3,191,779</u>	<u>48,137</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>3,100,347</u>	<u>139,569</u>	<u>3,239,916</u>	<u>3,191,779</u>	<u>48,137</u>
Other Financing Sources:					
Operating Transfer In	3,100,347	139,569	3,239,916	3,191,779	48,137
Total Other Financing Sources	<u>3,100,347</u>	<u>139,569</u>	<u>3,239,916</u>	<u>3,191,779</u>	<u>48,137</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 55 International High School and 57 Garrett Morgan</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,066,287	\$ (173,216)	\$ 1,893,071	\$ 1,893,070	\$ 1
Grades 9-12 - Salaries of Teachers		181,610	181,610	181,610	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	10,000	(10,000)			
Other Purchased Services (400-500 series)	3,000	(3,000)			
General Supplies	23,500	(588)	22,912	20,741	2,171
Textbooks	15,000	(4,702)	10,298	10,185	113
Other Objects	495	(317)	178	-	178
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,118,282	(10,213)	2,108,069	2,105,606	2,463
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
Salaries of Teachers	59,515	4,191	63,706	63,706	
Other Salaries for Instruction	50,204	-	50,204	49,454	750
Total Cognitive - Moderate	109,719	4,191	113,910	113,160	750
Learning and/or Language Disabilities:					
Salaries of Teachers	57,056	-	57,056	56,050	1,006
Other Salaries for Instruction	47,237	2,217	49,454	49,454	-
Total Learning and/or Language Disabilities	104,293	2,217	106,510	105,504	1,006
Resource Room/Resource Center:					
Salaries of Teachers	398,058	11,210	409,268	409,268	-
Total Resource Room/Resource Center	398,058	11,210	409,268	409,268	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	612,070	17,618	629,688	627,932	1,756
Bilingual Education - Instruction					
Salaries of Teachers	124,008	(17,000)	107,008	106,638	370
Total Bilingual Education - Instruction	124,008	(17,000)	107,008	106,638	370
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	6,262	-	6,262	6,262	-
Total School-Spon. Cocurricular Actvts. - Inst.	6,262	-	6,262	6,262	-
Summer School - Instruction					
Salaries of Teachers	4,080	-	4,080	3,944	136
Total Summer School - Instruction	4,080	-	4,080	3,944	136
Summer School - Support					
Salaries	1,008	-	1,008	960	48
Total Summer School - Support	1,008	-	1,008	960	48
Total Summer School	5,088	-	5,088	4,904	184
Total Instruction and At-Risk Programs	2,865,710	(9,595)	2,856,115	2,851,342	4,773
Undistributed Expend. - Attend. & Social Work					
Salaries	49,764	10,203	59,967	59,966	1
Supplies and Materials	200	(200)	-	-	-
Total Undistributed Expend. - Attend. & Social Work	49,964	10,003	59,967	59,966	1
Undistributed Expenditures - Health Services					
Salaries	28,707	1,224	29,931	29,930	1
Supplies and Materials	200	(200)	-	-	-
Total Undistributed Expenditures - Health Services	28,907	1,024	29,931	29,930	1
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	154,520	(35,950)	118,570	118,409	161
Salaries of Secretarial and Clerical Assistants	49,251	-	49,251	48,501	750
Supplies and Materials	500	2,517	3,017	1,794	1,223
Total Undist. Expend. - Guidance Services	204,271	(33,433)	170,838	168,704	2,134

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 55 International High School and 57 Garrett Morgan</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	\$ 129,035		\$ 129,035	\$ 128,601	\$ 434
Purchased Prof- Educational Services	-	\$ 10,000	10,000	10,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>129,035</u>	<u>10,000</u>	<u>139,035</u>	<u>138,601</u>	<u>434</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		51,455	51,455	51,454	1
Supplies and Materials	11,385	(5,735)	5,650	5,650	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>11,385</u>	<u>45,720</u>	<u>57,105</u>	<u>57,104</u>	<u>1</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	252,524	11,888	264,412	264,411	1
Salaries of Secretarial and Clerical Assistants	140,841	(4,249)	136,592	136,591	1
Other Purchased Services (400-500 series)	5,000	(570)	4,430	4,430	-
Supplies and Materials	15,000	(3,150)	11,850	11,841	9
Total Undist. Expend. - Support Serv. - School Admin.	<u>413,365</u>	<u>3,919</u>	<u>417,284</u>	<u>417,273</u>	<u>11</u>
Undist. Expend. - Custodial Services					
Salaries	70,977	399	71,376	71,375	1
Salaries of Non-instructional Aides	13,650	(11,000)	2,650	1,909	741
General Supplies	1,000	(65)	935	935	-
Total Undist. Expend. - Custodial Services	<u>85,627</u>	<u>(10,666)</u>	<u>74,961</u>	<u>74,219</u>	<u>742</u>
Undist. Expend. - Security					
General Supplies	200	(200)	-	-	-
Total Undist. Expend. - Security	<u>200</u>	<u>(200)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>85,827</u>	<u>(10,866)</u>	<u>74,961</u>	<u>74,219</u>	<u>742</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	600	-	600	403	197
Total Undist. Expend. - Student Transportation Serv.	<u>600</u>	<u>-</u>	<u>600</u>	<u>403</u>	<u>197</u>
UNALLOCATED BENEFITS					
Social Security Contributions	35,269		35,269	34,128	1,141
Other Retirement Contributions - Regular	12,443	2,216	14,659	14,659	-
Health Benefits	967,214	267	967,481	967,480	1
TOTAL UNALLOCATED BENEFITS	<u>1,014,926</u>	<u>2,483</u>	<u>1,017,409</u>	<u>1,016,267</u>	<u>1,142</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,014,926</u>	<u>2,483</u>	<u>1,017,409</u>	<u>1,016,267</u>	<u>1,142</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,938,280</u>	<u>28,850</u>	<u>1,967,130</u>	<u>1,962,467</u>	<u>4,663</u>
TOTAL CURRENT EXPENDITURES	<u>4,803,990</u>	<u>19,255</u>	<u>4,823,245</u>	<u>4,813,809</u>	<u>9,436</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>4,803,990</u>	<u>19,255</u>	<u>4,823,245</u>	<u>4,813,809</u>	<u>9,436</u>
Other Financing Sources:					
Operating Transfer In	4,803,990	19,255	4,823,245	4,813,809	9,436
Total Other Financing Sources	<u>4,803,990</u>	<u>19,255</u>	<u>4,823,245</u>	<u>4,813,809</u>	<u>9,436</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 57 Garrett Morgan Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 861,479	\$ 23,088	\$ 884,567	\$ 884,566	\$ 1
Grades 9-12 - Salaries of Teachers		48,022	48,022	39,600	8,422
Regular Programs - Undistributed Instruction					
General Supplies	19,000	(17,446)	1,554	1,554	
Textbooks	1,000	(1,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	881,479	52,664	934,143	925,720	8,423
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	161,043	(31,927)	129,116	129,115	1
Total Resource Room/Resource Center	161,043	(31,927)	129,116	129,115	1
TOTAL SPECIAL EDUCATION - INSTRUCTION	161,043	(31,927)	129,116	129,115	1
Total Instruction and At-Risk Programs	1,042,522	20,737	1,063,259	1,054,835	8,424
Undistributed Expenditures - Health Services					
Salaries	28,026	1,225	29,251	29,250	1
Total Undistributed Expenditures - Health Services	28,026	1,225	29,251	29,250	1
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	46,302	-	46,302	33,283	13,019
Total Undist. Expend. - Guidance Services	46,302	-	46,302	33,283	13,019
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	87,869	(87,000)	869	-	869
Total Undist. Expend. - Improvement of Inst. Serv.	87,869	(87,000)	869	-	869
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	103,408	(50,000)	53,408	51,454	1,954
Supplies and Materials	3,000	(3,000)	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	106,408	(53,000)	53,408	51,454	1,954
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	127,524	11,600	139,124	139,123	1
Salaries of Secretarial and Clerical Assistants	91,360	(11,490)	79,870	79,868	2
Other Purchased Services (400-500 series)	3,600	(3,600)	-	-	-
Supplies and Materials	12,300	(11,009)	1,291	1,280	11
Total Undist. Expend. - Support Serv. - School Admin.	234,784	(14,499)	220,285	220,271	14
Undist. Expend. - Security					
General Supplies	1,350	(1,062)	288	288	-
Total Undist. Expend. - Security	1,350	(1,062)	288	288	-
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.	1,000	(730)	270	-	270
Saf. For Pup. Trans. (Other than Bet. Home and School)	1,000	(730)	270	-	270
Total Undist. Expend. - Student Transportation Serv.	1,000	(730)	270	-	270
UNALLOCATED BENEFITS					
Social Security Contributions	6,989	(879)	6,110	6,110	-
Other Retirement Contributions - Regular		1,710	1,710	-	1,710
Health Benefits	358,473	-	358,473	358,473	-
TOTAL UNALLOCATED BENEFITS	365,462	831	366,293	364,583	1,710
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	365,462	831	366,293	364,583	1,710
TOTAL UNDISTRIBUTED EXPENDITURES	871,201	(154,235)	716,966	699,129	17,837
TOTAL CURRENT EXPENDITURES	1,913,723	(133,498)	1,780,225	1,753,964	26,261
TOTAL SCHOOL BASED EXPENDITURES	1,913,723	(133,498)	1,780,225	1,753,964	26,261
Other Financing Sources:					
Operating Transfer In	1,913,723	(133,498)	1,780,225	1,753,964	26,261
Total Other Financing Sources	1,913,723	(133,498)	1,780,225	1,753,964	26,261
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 60 Stars Academy	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	\$ 53,912	\$ 3,061	\$ 56,973	\$ 56,973	
Purchased Professional-Educational Services	3,000		3,000	3,000	
General Supplies	1,100	(218)	882	882	
Total Cognitive - Mild	58,012	2,843	60,855	60,855	-
Cognitive - Moderate:					
Salaries of Teachers	290,607	5,506	296,113	296,113	
Other Salaries for Instruction	133,297	3,772	137,069	137,069	
General Supplies	2,500	(305)	2,195	2,195	-
Total Cognitive - Moderate	426,404	8,973	435,377	435,377	-
Autism:					
Salaries of Teachers	397,052	(65,468)	331,584	331,303	\$ 281
Other Salaries for Instruction	369,866	(25,000)	344,866	339,935	4,931
General Supplies	2,400	(1,307)	1,093	1,093	-
Total Autism	769,318	(91,775)	677,543	672,331	5,212
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,253,734	(79,959)	1,173,775	1,168,563	5,212
Bilingual Education - Instruction					
Salaries of Teachers	5,901	-	5,901	-	5,901
Total Bilingual Education - Instruction	5,901	-	5,901	-	5,901
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,000	468	2,468	2,048	420
Total School-Spon. Cocurricular Actvts. - Inst.	2,000	468	2,468	2,048	420
Summer School - Instruction					
Salaries of Teachers	31,500		31,500	30,450	1,050
Other Salaries for Instruction	46,850		46,850	35,166	11,684
General Supplies	1,800	(8)	1,792	1,792	-
Total Summer School - Instruction	80,150	(8)	80,142	67,408	12,734
Total Summer School	80,150	(8)	80,142	67,408	12,734
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	102,125	49,030	151,155	150,571	584
Other Purchased Services (400-500 series)	100	(100)	-	-	-
Total Other Supplemental/At-Risk Programs - Instruction	102,225	48,930	151,155	150,571	584
Other Supplemental/At-Risk Programs - Support					
Salaries	194,187	19,040	213,227	206,107	7,120
Supplies and Materials	6,580	(357)	6,223	6,059	164
Other Objects	420	(420)	-	-	-
Total Other Supplemental/At-Risk Programs - Support	201,187	18,263	219,450	212,166	7,284
Total Other Supplemental/At-Risk Programs	303,412	67,193	370,605	362,737	7,868
Total Instruction and At-Risk Programs	1,645,197	(12,306)	1,632,891	1,600,756	32,135
Undistributed Expenditures - Health Services					
Salaries	50,021	-	50,021	50,021	-
Total Undistributed Expenditures - Health Services	50,021	-	50,021	50,021	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	41,363	(20,000)	21,363	17,664	3,699
Total Undist. Expend. - Guidance Services	41,363	(20,000)	21,363	17,664	3,699

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 60 Stars Academy	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Custodial Services					
Salaries		\$ 40,000	\$ 40,000	\$ 34,291	\$ 5,709
Salaries of Non-instructional Aides	\$ 43,386	(30,000)	13,386	5,317	8,069
Total Undist. Expend. - Custodial Services	43,386	10,000	53,386	39,608	13,778
Total Undist. Expend. - Oper. & Maint. Of Plant	43,386	10,000	53,386	39,608	13,778
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	-	2,000	1,643	357
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,643	357
UNALLOCATED BENEFITS					
Social Security Contributions	44,677	4,546	49,223	49,223	
Other Retirement Contributions - Regular	1,044	239	1,283	1,283	
Health Benefits	474,781	(6,016)	468,765	468,765	-
TOTAL UNALLOCATED BENEFITS	520,502	(1,231)	519,271	519,271	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	520,502	(1,231)	519,271	519,271	-
TOTAL UNDISTRIBUTED EXPENDITURES	657,272	(11,231)	646,041	628,207	17,834
TOTAL CURRENT EXPENDITURES	2,302,469	(23,537)	2,278,932	2,228,963	49,969
TOTAL SCHOOL BASED EXPENDITURES	2,302,469	(23,537)	2,278,932	2,228,963	49,969
Other Financing Sources:					
Operating Transfer In	2,302,469	(23,537)	2,278,932	2,228,963	49,969
Total Other Financing Sources	2,302,469	(23,537)	2,278,932	2,228,963	49,969
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 62 High School of Government and Public Admin</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,724,923	\$ (88,578)	\$ 2,636,345	\$ 2,624,594	\$ 11,751
Grades 9-12 - Salaries of Teachers		157,796	157,796	157,795	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	56,666	11,868	68,534	55,704	12,830
Purchased Technical Services	10,700	13,988	24,688	24,688	
Other Purchased Services (400-500 series)	-	350	350		350
General Supplies	38,510	(7,133)	31,377	28,450	2,927
Textbooks	9,500	(6,258)	3,242	3,242	
Other Objects	2,700	-	2,700	1,850	850
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,842,999	82,033	2,925,032	2,896,323	28,709
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	174,408	5,416	179,824	179,824	
Other Salaries for Instruction	90,267	500	90,767	90,767	
General Supplies	4,950	(62)	4,888	4,888	
Total Cognitive - Mild	269,625	5,854	275,479	275,479	-
Learning and/or Language Disabilities:					
Salaries of Teachers	225,418	(159,000)	66,418	65,579	839
Other Salaries for Instruction	79,530	-	79,530	78,780	750
General Supplies	4,950	(613)	4,337	4,337	
Total Learning and/or Language Disabilities	309,898	(159,613)	150,285	148,696	1,589
Multiple Disabilities:					
Salaries of Teachers	-	2,730	2,730	2,730	-
Total Multiple Disabilities	-	2,730	2,730	2,730	-
Resource Room/Resource Center:					
Salaries of Teachers	648,549	43,677	692,226	692,225	1
Other Salaries for Instruction	78,143	-	78,143	78,143	
Total Resource Room/Resource Center	726,692	43,677	770,369	770,368	1
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,306,215	(107,352)	1,198,863	1,197,273	1,590
Bilingual Education - Instruction					
Salaries of Teachers	773,885	(45,649)	728,236	728,236	-
Total Bilingual Education - Instruction	773,885	(45,649)	728,236	728,236	-
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,386	-	2,386	2,386	-
Purchased Services (300-500 series)	220	(220)			
Total School-Spon. Cocurricular Actvts. - Inst.	2,606	(220)	2,386	2,386	-
Before/After School Programs - Instruction					
Salaries of Teachers	-	300	300	-	300
Total Before/After School Programs - Instruction	-	300	300	-	300
Total Before/After School Programs	-	300	300	-	300
Summer School - Instruction					
Salaries of Teachers	1,300	(300)	1,000	500	500
Total Summer School - Instruction	1,300	(300)	1,000	500	500
Total Summer School	1,300	(300)	1,000	500	500
Total Instruction and At-Risk Programs	4,927,005	(71,188)	4,855,817	4,824,718	31,099

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 62 High School of Government and Public Admin</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>		<u>Final to Actual</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 51,451	\$ 501	\$ 51,952	\$ 51,843	\$ 109
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	73,953	(54,475)	19,478	10,447	9,031
Salaries of Community/School Coordinators	-	26,479	26,479	26,075	404
Total Undistributed Expend. - Attend. & Social Work	<u>125,404</u>	<u>(27,495)</u>	<u>97,909</u>	<u>88,365</u>	<u>9,544</u>
Undistributed Expenditures - Health Services					
Salaries	96,022	-	96,022	95,622	400
Total Undistributed Expenditures - Health Services	<u>96,022</u>	<u>-</u>	<u>96,022</u>	<u>95,622</u>	<u>400</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	307,768	(300,000)	7,768	6,834	934
Supplies and Materials	500	7,266	7,766	5,865	1,901
Total Undist. Expend. - Guidance Services	<u>308,268</u>	<u>(292,734)</u>	<u>15,534</u>	<u>12,699</u>	<u>2,835</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	353,606	(42,000)	311,606	308,883	2,723
Purchased Prof- Educational Services	10,000	-	10,000	10,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	<u>363,606</u>	<u>(42,000)</u>	<u>321,606</u>	<u>318,883</u>	<u>2,723</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	167,508	4,606	172,114	172,114	-
Supplies and Materials	2,000	(1,447)	553	553	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>169,508</u>	<u>3,159</u>	<u>172,667</u>	<u>172,667</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	367,824	23,307	391,131	391,131	-
Salaries of Secretarial and Clerical Assistants	109,139	-	109,139	97,429	11,710
Other Purchased Services (400-500 series)	880	(71)	809	809	-
Supplies and Materials	15,000	(1,114)	13,886	13,496	390
Other Objects	9,150	(8,126)	1,024	1,024	-
Total Undist. Expend. - Support Serv. - School Admin.	<u>501,993</u>	<u>13,996</u>	<u>515,989</u>	<u>503,080</u>	<u>12,909</u>
Undist. Expend. - Security					
Salaries	36,038	-	36,038	21,022	15,016
Total Undist. Expend. - Security	<u>36,038</u>	<u>-</u>	<u>36,038</u>	<u>21,022</u>	<u>15,016</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>36,038</u>	<u>-</u>	<u>36,038</u>	<u>21,022</u>	<u>15,016</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	14,800	(9,000)	5,800	5,362	438
Total Undist. Expend. - Student Transportation Serv.	<u>14,800</u>	<u>(9,000)</u>	<u>5,800</u>	<u>5,362</u>	<u>438</u>
UNALLOCATED BENEFITS					
Social Security Contributions	51,288	8,058	59,346	59,346	-
Other Retirement Contributions - Regular	14,127	6,152	20,279	20,279	-
Health Benefits	1,497,041	12,183	1,509,224	1,509,223	1
TOTAL UNALLOCATED BENEFITS	<u>1,562,456</u>	<u>26,393</u>	<u>1,588,849</u>	<u>1,588,848</u>	<u>1</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,562,456</u>	<u>26,393</u>	<u>1,588,849</u>	<u>1,588,848</u>	<u>1</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>3,178,095</u>	<u>(327,681)</u>	<u>2,850,414</u>	<u>2,806,548</u>	<u>43,866</u>
TOTAL CURRENT EXPENDITURES	<u>8,105,100</u>	<u>(398,869)</u>	<u>7,706,231</u>	<u>7,631,266</u>	<u>74,965</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>8,105,100</u>	<u>(398,869)</u>	<u>7,706,231</u>	<u>7,631,266</u>	<u>74,965</u>
Other Financing Sources:					
Operating Transfer In	8,105,100	(398,869)	7,706,231	7,631,266	74,965
Total Other Financing Sources	<u>8,105,100</u>	<u>(398,869)</u>	<u>7,706,231</u>	<u>7,631,266</u>	<u>74,965</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 63 High School of Information and Technology</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 3,220,276	\$ (156,381)	\$ 3,063,895	\$ 3,044,772	\$ 19,123
Grades 9-12 - Salaries of Teachers		184,965	184,965	184,965	
Regular Programs - Undistributed Instruction					
Purchased Technical Services	28,786	(15,873)	12,913	7,517	5,396
Other Purchased Services (400-500 series)	5,650	(2,383)	3,267	3,008	259
General Supplies	36,351	28,115	64,466	63,531	935
Textbooks	23,272	(16,617)	6,655	4,050	2,605
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,314,335	21,826	3,336,161	3,307,843	28,318
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	600		600	600	
Textbooks	600	-	600	600	-
Total Cognitive - Mild	1,200	-	1,200	1,200	-
Learning and/or Language Disabilities:					
Salaries of Teachers	150,554		150,554	149,854	700
Other Salaries for Instruction	87,199	200	87,399	86,550	849
General Supplies	2,000		2,000	2,000	
Textbooks	500	(11)	489	489	-
Total Learning and/or Language Disabilities	240,253	189	240,442	238,893	1,549
Visual Impairments:					
General Supplies	200	-	200	200	-
Total Visual Impairments	200	-	200	200	-
Total Auditory Impairments					
	-	-	-	-	-
Behavioral Disabilities:					
General Supplies	400		400	400	
Textbooks	300	(15)	285	285	-
Total Behavioral Disabilities	700	(15)	685	685	-
Multiple Disabilities:					
Salaries of Teachers	112,094		112,094	111,522	572
Other Salaries for Instruction	94,662		94,662	94,662	
General Supplies	400	(8)	392	392	
Textbooks	500	(500)	-	-	-
Total Multiple Disabilities	207,656	(508)	207,148	206,576	572
Resource Room/Resource Center:					
Salaries of Teachers	511,575	48,255	559,830	557,917	1,913
Other Salaries for Instruction	82,880	500	83,380	83,296	84
General Supplies	1,200	(80)	1,120	1,120	-
Total Resource Room/Resource Center	595,655	48,675	644,330	642,333	1,997
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,045,664	48,341	1,094,005	1,089,887	4,118
Bilingual Education - Instruction					
Salaries of Teachers	377,068	(133,200)	243,868	243,833	35
General Supplies	100	(100)	-	-	-
Textbooks	500	(500)	-	-	-
Total Bilingual Education - Instruction	377,668	(133,800)	243,868	243,833	35
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	85,598	16,695	102,293	69,296	32,997
Purchased Services (300-500 series)	350	(350)	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	85,948	16,345	102,293	69,296	32,997
School-Spon. Cocurricular Athletics - Inst.					
Salaries	322,937	97,214	420,151	419,680	471
Purchased Services (300-500 series)	167,704	(60,310)	107,394	97,353	10,041
Supplies and Materials	184,700	(100,500)	84,200	68,116	16,084
Other Objects	26,000	(15,000)	11,000	10,264	736
Total School-Spon. Cocurricular Athletics - Inst.	701,341	(78,596)	622,745	595,413	27,332

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 63 High School of Information and Technology</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Before/After School Programs - Instruction					
Salaries of Teachers	9,554	7,000	16,554	16,354	200
Other Salaries for Instruction	3,180	3,180	6,360	6,240	120
Total Before/After School Programs - Instruction	12,734	10,180	22,914	22,594	320
Before/After School Programs - Support					
Salaries	6,240	6,239	12,479	12,160	319
Total Before/After School Programs - Support	6,240	6,239	12,479	12,160	319
Total Before/After School Programs	18,974	16,419	35,393	34,754	639
Summer School - Instruction					
Salaries of Teachers	2,550	-	2,550	986	1,564
Total Summer School - Instruction	2,550	-	2,550	986	1,564
Total Summer School	2,550	-	2,550	986	1,564
Total Instruction and At-Risk Programs	5,546,480	(109,465)	5,437,015	5,342,012	95,003
Undistributed Expend. - Attend. & Social Work					
Salaries	199,214	32,351	231,565	226,926	4,639
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	33,455	(21,563)	11,892	8,546	3,346
Salaries of Community/School Coordinators	-	62,537	62,537	59,180	3,357
Supplies and Materials	4,009	(4,009)	-	-	-
Total Undistributed Expend. - Attend. & Social Work	236,678	69,316	305,994	294,652	11,342
Undistributed Expenditures - Health Services					
Salaries	96,642	-	96,642	96,642	-
Total Undistributed Expenditures - Health Services	96,642	-	96,642	96,642	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	389,618	(277,783)	111,835	109,770	2,065
Supplies and Materials	4,100	(680)	3,420	2,616	804
Total Undist. Expend. - Guidance Services	393,718	(278,463)	115,255	112,386	2,869
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	295,311	17,093	312,404	312,153	251
Instructional Coaches	51,000	23,019	74,019	74,019	-
Purchased Prof- Educational Services	15,000	(5,000)	10,000	10,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	361,311	35,112	396,423	396,172	251
Undist. Expend. - Edu. Media Serv./Sch. Library					
Purchased Professional and Technical Services	1,360	-	1,360	-	1,360
Supplies and Materials	1,000	(3)	997	997	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,360	(3)	2,357	997	1,360
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	445,217	31,652	476,869	476,866	3
Salaries of Secretarial and Clerical Assistants	135,873	30,570	166,443	162,337	4,106
Other Purchased Services (400-500 series)	3,400	(3,400)	-	-	-
Supplies and Materials	27,767	(2,909)	24,858	24,506	352
Other Objects	3,170	(1,113)	2,057	1,671	386
Total Undist. Expend. - Support Serv. - School Admin.	615,427	54,800	670,227	665,380	4,847
Undist. Expend. - Custodial Services					
Salaries	60,178	25,242	85,420	84,429	991
Salaries of Non-instructional Aides	-	3,740	3,740	3,024	716
General Supplies	4,000	(1,864)	2,136	2,136	-
Total Undist. Expend. - Custodial Services	64,178	27,118	91,296	89,589	1,707

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 63 High School of Information and Technology</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Security					
Salaries	\$ 121,163	\$ 34,463	\$ 155,626	\$ 154,635	\$ 991
General Supplies	5,000	-	5,000	4,995	5
Total Undist. Expend. - Security	<u>126,163</u>	<u>34,463</u>	<u>160,626</u>	<u>159,630</u>	<u>996</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>190,341</u>	<u>61,581</u>	<u>251,922</u>	<u>249,219</u>	<u>2,703</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	121,555	517	122,072	83,681	38,391
Total Undist. Expend. - Student Transportation Serv.	<u>121,555</u>	<u>517</u>	<u>122,072</u>	<u>83,681</u>	<u>38,391</u>
UNALLOCATED BENEFITS					
Social Security Contributions	72,393	32,144	104,537	104,537	
Other Retirement Contributions - Regular	12,399	6,352	18,751	18,751	
Health Benefits	1,761,525	9,006	1,770,531	1,770,530	1
TOTAL UNALLOCATED BENEFITS	<u>1,846,317</u>	<u>47,502</u>	<u>1,893,819</u>	<u>1,893,818</u>	<u>1</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,846,317</u>	<u>47,502</u>	<u>1,893,819</u>	<u>1,893,818</u>	<u>1</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>3,864,349</u>	<u>(9,638)</u>	<u>3,854,711</u>	<u>3,792,947</u>	<u>61,764</u>
TOTAL CURRENT EXPENDITURES	<u>9,410,829</u>	<u>(119,103)</u>	<u>9,291,726</u>	<u>9,134,959</u>	<u>156,767</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	10,000	(10,000)	-	-	-
Total Equipment	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>9,420,829</u>	<u>(129,103)</u>	<u>9,291,726</u>	<u>9,134,959</u>	<u>156,767</u>
Other Financing Sources:					
Operating Transfer In	9,420,829	(129,103)	9,291,726	9,134,959	156,767
Total Other Financing Sources	<u>9,420,829</u>	<u>(129,103)</u>	<u>9,291,726</u>	<u>9,134,959</u>	<u>156,767</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,558,223	\$ 5,442	\$ 2,563,665	\$ 2,563,664	\$ 1
Grades 9-12 - Salaries of Teachers		192,985	192,985	192,985	
Regular Programs - Undistributed Instruction					
Purchased Technical Services	9,700	(8,340)	1,360	1,360	
General Supplies	66,100	(4,623)	61,477	60,180	1,297
Textbooks	14,000	(2,196)	11,804	11,804	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,648,023	183,268	2,831,291	2,829,993	1,298
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	2,730	2,730	2,730	-
Total Cognitive - Mild	-	2,730	2,730	2,730	-
Learning and/or Language Disabilities:					
Salaries of Teachers	51,923	2,450	54,373	54,372	1
Other Salaries for Instruction	42,429	(25,000)	17,429	16,972	457
Total Learning and/or Language Disabilities	94,352	(22,550)	71,802	71,344	458
Behavioral Disabilities:					
Salaries of Teachers	151,134	(50,000)	101,134	99,296	1,838
Other Salaries for Instruction	81,115	-	81,115	81,115	-
Total Behavioral Disabilities	232,249	(50,000)	182,249	180,411	1,838
Resource Room/Resource Center:					
Salaries of Teachers	649,775	(47,469)	602,306	602,306	
Other Salaries for Instruction	115,630	(25,000)	90,630	86,994	3,636
Total Resource Room/Resource Center	765,405	(72,469)	692,936	689,300	3,636
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,092,006	(142,289)	949,717	943,785	5,932
Bilingual Education - Instruction					
Salaries of Teachers	440,027	(35,000)	405,027	399,891	5,136
Total Bilingual Education - Instruction	440,027	(35,000)	405,027	399,891	5,136
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,386		2,386	2,386	
Purchased Services (300-500 series)	220	(220)	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,606	(220)	2,386	2,386	-
Total Instruction and At-Risk Programs	4,182,662	5,759	4,188,421	4,176,055	12,366
Undistributed Expend. - Attend. & Social Work					
Salaries	98,502	(13,407)	85,095	77,981	7,114
Salaries of Community/School Coordinators	45,222	(45,222)	-	-	-
Total Undistributed Expend. - Attend. & Social Work	143,724	(58,629)	85,095	77,981	7,114
Undistributed Expenditures - Health Services					
Salaries	77,706	3,000	80,706	80,706	-
Total Undistributed Expenditures - Health Services	77,706	3,000	80,706	80,706	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	186,989	3,404	190,393	188,251	2,142
Supplies and Materials	5,250	(658)	4,592	3,560	1,032
Total Undist. Expend. - Guidance Services	192,239	2,746	194,985	191,811	3,174
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	178,598	1,165	179,763	172,420	7,343
Total Undist. Expend. - Improvement of Inst. Serv.	178,598	1,165	179,763	172,420	7,343
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	1,000	(32)	968	968	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,000	(32)	968	968	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	10,000	-	10,000	10,000	-
Total Undist. Expend. - Instructional Staff Training Serv.	10,000	-	10,000	10,000	-

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 286,535	\$ 23,257	\$ 309,792	\$ 309,792	
Salaries of Secretarial and Clerical Assistants	81,993	(29,000)	52,993	52,594	\$ 399
Other Purchased Services (400-500 series)	1,350	(1,066)	284	284	
Supplies and Materials	24,849	(5,581)	19,268	19,268	
Other Objects	1,450	(1,450)	-	-	
Total Undist. Expend. - Support Serv. - School Admin.	<u>396,177</u>	<u>(13,840)</u>	<u>382,337</u>	<u>381,938</u>	<u>399</u>
Undist. Expend. - Custodial Services					
Salaries	49,227	(18,023)	31,204	30,660	544
Salaries of Non-instructional Aides	13,650	(10,784)	2,866	2,199	667
Total Undist. Expend. - Custodial Services	<u>62,877</u>	<u>(28,807)</u>	<u>34,070</u>	<u>32,859</u>	<u>1,211</u>
Undist. Expend. - Security					
Salaries	44,295	(11,076)	33,219	25,839	7,380
Total Undist. Expend. - Security	<u>44,295</u>	<u>(11,076)</u>	<u>33,219</u>	<u>25,839</u>	<u>7,380</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>107,172</u>	<u>(39,883)</u>	<u>67,289</u>	<u>58,698</u>	<u>8,591</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,300	1,000	4,300	2,555	1,745
Total Undist. Expend. - Student Transportation Serv.	<u>3,300</u>	<u>1,000</u>	<u>4,300</u>	<u>2,555</u>	<u>1,745</u>
UNALLOCATED BENEFITS					
Social Security Contributions	51,490	(1,083)	50,407	50,407	
Other Retirement Contributions - Regular	14,142	41,164	55,306	55,306	
Health Benefits	1,489,929	4,609	1,494,538	1,494,537	1
TOTAL UNALLOCATED BENEFITS	<u>1,555,561</u>	<u>44,690</u>	<u>1,600,251</u>	<u>1,600,250</u>	<u>1</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,555,561</u>	<u>44,690</u>	<u>1,600,251</u>	<u>1,600,250</u>	<u>1</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,665,477</u>	<u>(59,783)</u>	<u>2,605,694</u>	<u>2,577,327</u>	<u>28,367</u>
TOTAL CURRENT EXPENDITURES	<u>6,848,139</u>	<u>(54,024)</u>	<u>6,794,115</u>	<u>6,753,382</u>	<u>40,733</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	3,000	(3,000)	-	-	-
Total Equipment	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>6,851,139</u>	<u>(57,024)</u>	<u>6,794,115</u>	<u>6,753,382</u>	<u>40,733</u>
Other Financing Sources:					
Operating Transfer In	6,851,139	(57,024)	6,794,115	6,753,382	40,733
Total Other Financing Sources	<u>6,851,139</u>	<u>(57,024)</u>	<u>6,794,115</u>	<u>6,753,382</u>	<u>40,733</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 65 YES Academy

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 129,798	\$ (100,000)	\$ 29,798	-	\$ 29,798
TOTAL REGULAR PROGRAMS - INSTRUCTION	129,798	(100,000)	29,798	-	29,798
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	821,899	(120,000)	701,899	\$ 686,155	15,744
Other Salaries for Instruction	31,212	(30,000)	1,212	-	1,212
Total Resource Room/Resource Center	853,111	(150,000)	703,111	686,155	16,956
TOTAL SPECIAL EDUCATION - INSTRUCTION	853,111	(150,000)	703,111	686,155	16,956
Bilingual Education - Instruction					
Salaries of Teachers	11,717	-	11,717	-	11,717
Other Salaries for Instruction	-	1,692	1,692	692	1,000
Total Bilingual Education - Instruction	11,717	1,692	13,409	692	12,717
Before/After School Programs - Instruction					
Salaries of Teachers	3,077	-	3,077	-	3,077
Total Before/After School Programs - Instruction	3,077	-	3,077	-	3,077
Total Before/After School Programs	3,077	-	3,077	-	3,077
Summer School - Support					
Salaries	-	850	850	850	-
Total Summer School - Support	-	850	850	850	-
Total Summer School	-	850	850	850	-
Alternative Education Program - Instruction					
Salaries of Teachers	3,050,285	(367,224)	2,683,061	2,647,701	35,360
Other Salaries for Instruction	229,420	(58,382)	171,038	140,252	30,786
Other Purchased Services (400-500 series)	1,500	(1,500)	-	-	-
General Supplies	23,590	(17,980)	5,610	5,520	90
Textbooks	8,500	(8,500)	-	-	-
Other Objects	5,000	(4,811)	189	189	-
Total Alternative Education Program - Instruction	3,318,295	(458,397)	2,859,898	2,793,662	66,236
Alternative Education Program - Support					
Salaries	944,229	56,648	1,000,877	968,159	32,718
Purchased Services (400-500 series)	550	(550)	-	-	-
Supplies and Materials	11,363	(8,666)	2,697	2,197	500
Other Objects	1,500	(1,500)	-	-	-
Total Alternative Education Program - Support	957,642	45,932	1,003,574	970,356	33,218
Total Alternative Education Program	4,275,937	(412,465)	3,863,472	3,764,018	99,454
Total Instruction and At-Risk Programs	5,273,640	(659,923)	4,613,717	4,451,715	162,002
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	17,532	-	17,532	14,207	3,325
Total Undistributed Expend. - Attend. & Social Work	17,532	-	17,532	14,207	3,325
Undistributed Expenditures - Health Services					
Salaries	72,003	(8,003)	64,000	49,415	14,585
Total Undistributed Expenditures - Health Services	72,003	(8,003)	64,000	49,415	14,585
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	120,440	45,775	166,215	148,973	17,242
Total Undist. Expend. - Guidance Services	120,440	45,775	166,215	148,973	17,242
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	447,830	54,192	502,022	494,056	7,966
Instructional Coaches	51,000	54,942	105,942	105,912	30
Total Undist. Expend. - Improvement of Inst. Serv.	498,830	109,134	607,964	599,968	7,996
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	-	128,266	128,266	123,394	4,872
Salaries of Secretarial and Clerical Assistants	51,451	6,472	57,923	53,747	4,176
Total Undist. Expend. - Support Serv. - School Admin.	51,451	134,738	186,189	177,141	9,048

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 65 YES Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 105,165	\$ 4,102	\$ 109,267	\$ 104,616	\$ 4,651
Salaries of Non-instructional Aides	6,632	(6,000)	632	-	632
Total Undist. Expend. - Custodial Services	<u>111,797</u>	<u>(1,898)</u>	<u>109,899</u>	<u>104,616</u>	<u>5,283</u>
Undist. Expend. - Security					
Salaries		29,115	29,115	29,114	1
General Supplies	1,800	(1,401)	399	299	100
Total Undist. Expend. - Security	<u>1,800</u>	<u>27,714</u>	<u>29,514</u>	<u>29,413</u>	<u>101</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>113,597</u>	<u>25,816</u>	<u>139,413</u>	<u>134,029</u>	<u>5,384</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	6,200	-	6,200	1,304	4,896
Total Undist. Expend. - Student Transportation Serv.	<u>6,200</u>	<u>-</u>	<u>6,200</u>	<u>1,304</u>	<u>4,896</u>
UNALLOCATED BENEFITS					
Social Security Contributions	66,321	2,296	68,617	46,645	21,972
Other Retirement Contributions - Regular	8,943	71	9,014	3,949	5,065
Health Benefits	1,459,484	22,284	1,481,768	1,481,494	274
TOTAL UNALLOCATED BENEFITS	<u>1,534,748</u>	<u>24,651</u>	<u>1,559,399</u>	<u>1,532,088</u>	<u>27,311</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,534,748</u>	<u>24,651</u>	<u>1,559,399</u>	<u>1,532,088</u>	<u>27,311</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>2,414,801</u>	<u>332,111</u>	<u>2,746,912</u>	<u>2,657,125</u>	<u>89,787</u>
TOTAL CURRENT EXPENDITURES	<u>7,688,441</u>	<u>(327,812)</u>	<u>7,360,629</u>	<u>7,108,840</u>	<u>251,789</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>7,688,441</u>	<u>(327,812)</u>	<u>7,360,629</u>	<u>7,108,840</u>	<u>251,789</u>
Other Financing Sources:					
Operating Transfer In	7,688,441	(327,812)	7,360,629	7,108,840	251,789
Total Other Financing Sources	<u>7,688,441</u>	<u>(327,812)</u>	<u>7,360,629</u>	<u>7,108,840</u>	<u>251,789</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 68 Don Bosco	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers		\$ 124,465	\$ 124,465	\$ 124,465	
Grades 6-8 - Salaries of Teachers	\$ 1,979,315	348,950	2,328,265	2,328,265	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	10,000		10,000	10,000	
Purchased Technical Services	25,800	(17,552)	8,248	8,248	
General Supplies	27,600	(10,768)	16,832	16,829	\$ 3
Textbooks	12,900		12,900	12,900	
Other Objects	-	2,736	2,736	2,736	
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,055,615	447,831	2,503,446	2,503,443	3
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	114,791	960	115,751	115,751	
Other Salaries for Instruction	97,586	(47,159)	50,427	47,732	2,695
General Supplies	20,000	(16,188)	3,812	3,799	13
Textbooks	-	12,249	12,249	12,249	
Total Learning and/or Language Disabilities	232,377	(50,138)	182,239	179,531	2,708
Resource Room/Resource Center:					
Salaries of Teachers	350,682	9,701	360,383	360,383	
Total Resource Room/Resource Center	350,682	9,701	360,383	360,383	
TOTAL SPECIAL EDUCATION - INSTRUCTION	583,059	(40,437)	542,622	539,914	2,708
Bilingual Education - Instruction					
Salaries of Teachers	263,688	68,905	332,593	332,593	
Total Bilingual Education - Instruction	263,688	68,905	332,593	332,593	
Total Instruction and At-Risk Programs	2,902,362	476,299	3,378,661	3,375,950	2,711
Undistributed Expenditures - Health Services					
Salaries	91,122	(33,359)	57,763	57,762	1
Supplies and Materials	500	(296)	204	204	
Total Undistributed Expenditures - Health Services	91,622	(33,655)	57,967	57,966	1
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	75,435	2,322	77,757	77,757	
Supplies and Materials	1,300	(1,300)	-	-	
Total Undist. Expend. - Guidance Services	76,735	1,022	77,757	77,757	
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	2,200	(1,200)	1,000	-	1,000
Total Undist. Expend. - Improvement of Inst. Serv.	2,200	(1,200)	1,000	-	1,000
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	99,527	(99,527)	-	-	
Supplies and Materials	3,000	(3,000)	-	-	
Total Undist. Expend. - Edu. Media Serv./Sch. Library	102,527	(102,527)	-	-	
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	249,560	43,235	292,795	292,795	
Salaries of Secretarial and Clerical Assistants	98,952	67	99,019	99,019	
Supplies and Materials	5,000	(5,000)	-	-	
Total Undist. Expend. - Support Serv. - School Admin.	353,512	38,302	391,814	391,814	

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 68 Don Bosco</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 60,177	\$ 399	\$ 60,576	\$ 60,575	\$ 1
Salaries of Non-instructional Aides	40,178	(32,000)	8,178	7,264	914
General Supplies	500	(500)	-	-	-
Total Undist. Expend. - Custodial Services	100,855	(32,101)	68,754	67,839	915
Undist. Expend. - Security					
Salaries	85,823	1	85,824	85,323	501
General Supplies	500	(157)	343	343	-
Total Undist. Expend. - Security	86,323	(156)	86,167	85,666	501
Total Undist. Expend. - Oper. & Maint. Of Plant	187,178	(32,257)	154,921	153,505	1,416
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	10,000	(2,076)	7,924	7,924	-
Total Undist. Expend. - Student Transportation Serv.	10,000	(2,076)	7,924	7,924	-
UNALLOCATED BENEFITS					
Social Security Contributions	29,240	2,743	31,983	30,050	1,933
Other Retirement Contributions - Regular		18,819	18,819	18,819	
Health Benefits	1,045,178	6,994	1,052,172	1,052,171	1
TOTAL UNALLOCATED BENEFITS	1,074,418	28,556	1,102,974	1,101,040	1,934
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,074,418	28,556	1,102,974	1,101,040	1,934
TOTAL UNDISTRIBUTED EXPENDITURES	1,898,192	(103,835)	1,794,357	1,790,006	4,351
TOTAL CURRENT EXPENDITURES	4,800,554	372,464	5,173,018	5,165,956	7,062
TOTAL SCHOOL BASED EXPENDITURES	4,800,554	372,464	5,173,018	5,165,956	7,062
Other Financing Sources:					
Operating Transfer In	4,800,554	372,464	5,173,018	5,165,956	7,062
Total Other Financing Sources	4,800,554	372,464	5,173,018	5,165,956	7,062
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 75 NSW</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 51,500	\$ 1,360	\$ 52,860	\$ 52,860	
Grades 1-5 - Salaries of Teachers	688,789	7,053	695,842	694,519	\$ 1,323
Grades 1-5 - Salaries of Teachers		173,855	173,855	173,855	
Grades 6-8 - Salaries of Teachers	511,347	(72,780)	438,567	435,098	3,469
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	60,609		60,609	60,609	
General Supplies	20,294	235	20,529	20,390	139
Textbooks	250	(250)	-	-	
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,332,789	109,473	1,442,262	1,437,331	4,931
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	552,860	(12,000)	540,860	540,772	88
Other Salaries for Instruction	318,691	(9,000)	309,691	308,974	717
Textbooks	250	(250)	-	-	
Total Cognitive - Mild	871,801	(21,250)	850,551	849,746	805
Cognitive - Moderate:					
General Supplies	9,420	(462)	8,958	8,517	441
Total Cognitive - Moderate	9,420	(462)	8,958	8,517	441
Auditory Impairments:					
Salaries of Teachers	55,442	(4,927)	50,515	45,154	5,361
Total Auditory Impairments	55,442	(4,927)	50,515	45,154	5,361
Resource Room/Resource Center:					
Salaries of Teachers	177,011	2,243	179,254	179,254	
General Supplies	1,000	136	1,136	1,136	
Textbooks	250	(250)	-	-	
Total Resource Room/Resource Center	178,261	2,129	180,390	180,390	
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,114,924	(24,510)	1,090,414	1,083,807	6,607
Before/After School Programs - Instruction					
Salaries of Teachers	6,120	15,300	21,420	20,604	816
Other Salaries for instruction	-	10,800	10,800	10,672	128
Total Before/After School Programs - Instruction	6,120	26,100	32,220	31,276	944
Total Before/After School Programs	6,120	26,100	32,220	31,276	944
Total Instruction and At-Risk Programs	2,453,833	111,063	2,564,896	2,552,414	12,482
Undistributed Expenditures - Health Services					
Salaries	51,000	49,442	100,442	100,442	
Supplies and Materials	250	(225)	25	25	
Total Undistributed Expenditures - Health Services	51,250	49,217	100,467	100,467	
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	27,721	23,338	51,059	51,059	
Supplies and Materials	150	-	150	150	
Total Undist. Expend. - Guidance Services	27,871	23,338	51,209	51,209	
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	150	-	150	150	
Total Undist. Expend. - Improvement of Inst. Serv.	150	-	150	150	
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	95,727	(95,727)	-	-	
Supplies and Materials	1,500	-	1,500	1,500	
Total Undist. Expend. - Edu. Media Serv./Sch. Library	97,227	(95,727)	1,500	1,500	
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	250	(250)	-	-	
Other Purchased Services (400-500 series)	250	(250)	-	-	
Total Undist. Expend. - Instructional Staff Training Serv.	500	(500)	-	-	
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	141,377	19,722	161,099	161,099	
Salaries of Secretarial and Clerical Assistants	32,042	(8,500)	23,542	23,308	234
Other Purchased Services (400-500 series)	150	(123)	27	27	
Supplies and Materials	2,000	(141)	1,859	1,859	
Other Objects	4,500	(3,980)	520	520	
Total Undist. Expend. - Support Serv. - School Admin.	180,069	6,978	187,047	186,786	261

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 75 NSW</u>	<u>Original</u> <u>Budget</u>	<u>Budget</u> <u>Adjustments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 59,396		\$ 59,396	\$ 59,025	\$ 371
Salaries of Non-instructional Aides	46,811	\$ (20,000)	26,811	23,894	2,917
General Supplies	300	(300)	-	-	-
Total Undist. Expend. - Custodial Services	106,507	(20,300)	86,207	82,919	3,288
Undist. Expend. - Security					
Salaries	37,254		37,254	35,238	2,016
General Supplies	1,500	(1,220)	280	280	-
Total Undist. Expend. - Security	38,754	(1,220)	37,534	35,518	2,016
Total Undist. Expend. - Oper. & Maint. Of Plant	145,261	(21,520)	123,741	118,437	5,304
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	-	2,000	1,984	16
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,984	16
UNALLOCATED BENEFITS					
Social Security Contributions	45,408		45,408	43,312	2,096
Other Retirement Contributions - Regular	5,710	96	5,806	5,806	-
Health Benefits	813,308	11,177	824,485	824,485	-
TOTAL UNALLOCATED BENEFITS	864,426	11,273	875,699	873,603	2,096
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	864,426	11,273	875,699	873,603	2,096
TOTAL UNDISTRIBUTED EXPENDITURES	1,368,754	(26,941)	1,341,813	1,334,136	7,677
TOTAL CURRENT EXPENDITURES	3,822,587	84,122	3,906,709	3,886,550	20,159
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	3,800		3,800	3,800	
Grades 6-8	3,800	-	3,800	3,800	
Total Equipment	7,600	-	7,600	7,600	-
TOTAL CAPITAL OUTLAY	7,600	-	7,600	7,600	-
TOTAL SCHOOL BASED EXPENDITURES	3,830,187	84,122	3,914,309	3,894,150	20,159
Other Financing Sources:					
Operating Transfer In	3,830,187	84,122	3,914,309	3,894,150	20,159
Total Other Financing Sources	3,830,187	84,122	3,914,309	3,894,150	20,159
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 302 Single Gender</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 209,704	\$ 11,516	\$ 221,220	\$ 219,314	\$ 1,906
Grades 1-5 - Salaries of Teachers		28,270	28,270	28,270	
Regular Programs - Undistributed Instruction					
General Supplies	11,742	(203)	11,539	11,405	134
TOTAL REGULAR PROGRAMS - INSTRUCTION	221,446	39,583	261,029	258,989	2,040
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	56,652	96,250	152,902	152,902	
Other Salaries for Instruction	30,610	(28,321)	2,289	-	2,289
Total Resource Room/Resource Center	87,262	67,929	155,191	152,902	2,289
TOTAL SPECIAL EDUCATION - INSTRUCTION	87,262	67,929	155,191	152,902	2,289
Total Instruction and At-Risk Programs	308,708	107,512	416,220	411,891	4,329
Undistributed Expenditures - Health Services					
Salaries	32,000	(28,000)	4,000	3,450	550
Total Undistributed Expenditures - Health Services	32,000	(28,000)	4,000	3,450	550
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	71,635	(19,000)	52,635	52,260	375
Total Undist. Expend. - Guidance Services	71,635	(19,000)	52,635	52,260	375
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	130,204	(17,000)	113,204	112,325	879
Salaries of Secretarial and Clerical Assistants	49,251	1	49,252	49,251	1
Total Undist. Expend. - Support Serv. - School Admin.	179,455	(16,999)	162,456	161,576	880
Undist. Expend. - Custodial Services					
Salaries	57,015	461	57,476	57,475	1
Salaries of Non-instructional Aides	-	2,000	2,000	533	1,467
Total Undist. Expend. - Custodial Services	57,015	2,461	59,476	58,008	1,468
Total Undist. Expend. - Oper. & Maint. Of Plant	57,015	2,461	59,476	58,008	1,468
UNALLOCATED BENEFITS					
Social Security Contributions	10,471	(1,185)	9,286	8,743	543
Other Retirement Contributions - Regular		1,411	1,411	1,411	
Health Benefits	162,146	-	162,146	162,146	-
TOTAL UNALLOCATED BENEFITS	172,617	226	172,843	172,300	543
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	172,617	226	172,843	172,300	543
TOTAL UNDISTRIBUTED EXPENDITURES	512,722	(61,312)	451,410	447,594	3,816
TOTAL CURRENT EXPENDITURES	821,430	46,200	867,630	859,485	8,145
TOTAL SCHOOL BASED EXPENDITURES	821,430	46,200	867,630	859,485	8,145
Other Financing Sources:					
Operating Transfer In	821,430	46,200	867,630	859,485	8,145
Total Other Financing Sources	821,430	46,200	867,630	859,485	8,145
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 304 STEM</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>		<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,819,762	\$ 76,565	\$ 2,896,327	\$ 2,896,325	\$ 2
Grades 9-12 - Salaries of Teachers		110,605	110,605	110,605	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services		2,000	2,000	2,000	
Other Purchased Services (400-500 series)		32,100	32,100	32,100	
General Supplies	78,560	(35,975)	42,585	41,730	855
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,898,322	185,295	3,083,617	3,082,760	857
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Other Salaries for Instruction	30,911	-	30,911	30,911	-
Total Cognitive - Mild	30,911	-	30,911	30,911	-
Resource Room/Resource Center:					
Salaries of Teachers	294,494	(13,000)	281,494	281,267	227
General Supplies	4,000	(4,000)	-	-	-
Textbooks	2,000	(2,000)	-	-	-
Total Resource Room/Resource Center	300,494	(19,000)	281,494	281,267	227
TOTAL SPECIAL EDUCATION - INSTRUCTION	331,405	(19,000)	312,405	312,178	227
Bilingual Education - Instruction					
Salaries of Teachers	256,386	(35,000)	221,386	219,662	1,724
General Supplies	1,000	(1,000)	-	-	-
Textbooks	1,000	(1,000)	-	-	-
Total Bilingual Education - Instruction	258,386	(37,000)	221,386	219,662	1,724
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	41,958	(19,629)	22,329	11,666	10,663
Total School-Spon. Cocurricular Actvts. - Inst.	41,958	(19,629)	22,329	11,666	10,663
School-Spon. Cocurricular Athletics - Inst.					
Salaries	628,307	53,389	681,696	681,695	1
Purchased Services (300-500 series)	205,689	(49,458)	156,231	126,067	30,164
Supplies and Materials	110,000	4,200	114,200	90,859	23,341
Other Objects	31,700	(20,700)	11,000	9,409	1,591
Total School-Spon. Cocurricular Athletics - Inst.	975,696	(12,569)	963,127	908,030	55,097
Before/After School Programs - Instruction					
Salaries of Teachers	32,334	1,785	34,119	10,659	23,460
Other Salaries for Instruction	7,440	-	7,440	-	7,440
Total Before/After School Programs - Instruction	39,774	1,785	41,559	10,659	30,900
Total Before/After School Programs	39,774	1,785	41,559	10,659	30,900
Total Instruction and At-Risk Programs	4,545,541	98,882	4,644,423	4,544,955	99,468
Undistributed Expend. - Attend. & Social Work					
Salaries	49,251	-	49,251	48,501	750
Salaries of Community/School Coordinators	-	53,690	53,690	53,690	-
Total Undistributed Expend. - Attend. & Social Work	49,251	53,690	102,941	102,191	750
Undistributed Expenditures - Health Services					
Salaries	49,251	96,375	145,626	144,793	833
Supplies and Materials	2,000	(158)	1,842	1,842	-
Total Undistributed Expenditures - Health Services	51,251	96,217	147,468	146,635	833
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	353,928	4,331	358,259	356,335	1,924
Salaries of Secretarial and Clerical Assistants	48,501	(27,100)	21,401	21,320	81
Supplies and Materials	1,500	3,073	4,573	4,545	28
Total Undist. Expend. - Guidance Services	403,929	(19,696)	384,233	382,200	2,033
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	466,150	(102,200)	363,950	363,877	73
Salaries of Secr and Clerical Assist.	-	23,802	23,802	23,801	1
Other Salaries	2,720	(2,700)	20	20	20
Purchased Prof- Educational Services	16,500	(4,500)	12,000	12,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	485,370	(85,598)	399,772	399,678	94
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	2,000	(43)	1,957	1,957	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,000	(43)	1,957	1,957	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 304 STEM</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 280,940	\$ 124,124	\$ 405,064	\$ 405,060	\$ 4
Salaries of Secretarial and Clerical Assistants	199,969	1,497	201,466	199,828	1,638
Other Purchased Services (400-500 series)	4,350	(2,157)	2,193	1,561	632
Supplies and Materials	35,976	-	35,976	28,802	7,174
Total Undist. Expend. - Support Serv. - School Admin.	521,235	123,464	644,699	635,251	9,448
Undist. Expend. - Custodial Services					
Salaries	123,653	(3,638)	120,015	119,926	89
Salaries of Non-instructional Aides	20,282	(20,000)	282	147	135
General Supplies	1,500	-	1,500	1,410	90
Total Undist. Expend. - Custodial Services	145,435	(23,638)	121,797	121,483	314
Undist. Expend. - Security					
Salaries	154,311	65,592	219,903	217,670	2,233
General Supplies	10,000	-	10,000	9,984	16
Total Undist. Expend. - Security	164,311	65,592	229,903	227,654	2,249
Total Undist. Expend. - Oper. & Maint. Of Plant	309,746	41,954	351,700	349,137	2,563
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	158,018	(10,573)	147,445	119,560	27,885
Total Undist. Expend. - Student Transportation Serv.	158,018	(10,573)	147,445	119,560	27,885
UNALLOCATED BENEFITS					
Social Security Contributions	74,566	41,308	115,874	115,874	-
Other Retirement Contributions - Regular	9,872	10,875	20,747	20,747	-
Health Benefits	1,366,095	15,184	1,381,279	1,381,279	-
TOTAL UNALLOCATED BENEFITS	1,450,533	67,367	1,517,900	1,517,900	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,450,533	67,367	1,517,900	1,517,900	-
TOTAL UNDISTRIBUTED EXPENDITURES	3,431,333	266,782	3,698,115	3,654,509	43,606
TOTAL CURRENT EXPENDITURES	7,976,874	365,664	8,342,538	8,199,464	143,074
TOTAL SCHOOL BASED EXPENDITURES	7,976,874	365,664	8,342,538	8,199,464	143,074
Other Financing Sources:					
Operating Transfer In	7,976,874	365,664	8,342,538	8,199,464	143,074
Total Other Financing Sources	7,976,874	365,664	8,342,538	8,199,464	143,074
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 305 SET</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,728,692	\$ (287,854)	\$ 2,440,838	\$ 2,440,463	\$ 375
Grades 9-12 - Salaries of Teachers		146,905	146,905	146,905	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	12,000	(2,000)	10,000	10,000	
Other Purchased Services (400-500 series)	4,600	(4,600)			
General Supplies	24,000	(4,939)	19,061	17,369	1,692
Textbooks	7,000	(3,834)	3,166	3,166	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,776,292	(156,322)	2,619,970	2,617,903	2,067
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	91,122		91,122	91,122	
Other Salaries for Instruction	52,404	(52,000)	404		404
General Supplies	2,000	(2,000)			
Textbooks	2,000	(2,000)	-	-	-
Total Cognitive - Mild	147,526	(56,000)	91,526	91,122	404
Cognitive - Moderate:					
General Supplies	2,000	(2,000)			
Textbooks	2,000	(2,000)	-	-	-
Total Cognitive - Moderate	4,000	(4,000)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	58,542	-	58,542	57,258	1,284
Other Salaries for Instruction	141,213	(44,000)	97,213	96,524	689
General Supplies	2,000	(2,000)			
Textbooks	2,000	(2,000)	-	-	-
Total Learning and/or Language Disabilities	203,755	(48,000)	155,755	153,782	1,973
Behavioral Disabilities:					
Other Salaries for Instruction	35,490	-	35,490	35,490	-
Total Behavioral Disabilities	35,490	-	35,490	35,490	-
Multiple Disabilities:					
Other Salaries for Instruction	44,499		44,499	43,749	750
General Supplies	2,000	(2,000)			
Textbooks	2,000	(2,000)	-	-	-
Total Multiple Disabilities	48,499	(4,000)	44,499	43,749	750
Resource Room/Resource Center:					
Salaries of Teachers	534,914	(40,000)	494,914	494,420	494
General Supplies	2,000	(2,000)			
Textbooks	2,000	(2,000)	-	-	-
Total Resource Room/Resource Center	538,914	(44,000)	494,914	494,420	494
TOTAL SPECIAL EDUCATION - INSTRUCTION	978,184	(156,000)	822,184	818,563	3,621
Bilingual Education - Instruction					
Salaries of Teachers	106,782		106,782	106,248	534
General Supplies	2,000	(2,000)			
Textbooks	2,000	(2,000)	-	-	-
Total Bilingual Education - Instruction	110,782	(4,000)	106,782	106,248	534
Before/After School Programs - Instruction					
Salaries of Teachers	7,650	(5,100)	2,550	204	2,346
Total Before/After School Programs - Instruction	7,650	(5,100)	2,550	204	2,346
Total Before/After School Programs	7,650	(5,100)	2,550	204	2,346
Total Instruction and At-Risk Programs	3,872,908	(321,422)	3,551,486	3,542,918	8,568

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 305 SET</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 44,306	\$ (39,445)	\$ 4,861	\$ 4,431	\$ 430
Salaries of Community/School Coordinators	-	18,686	18,686	17,722	964
Total Undistributed Expend. - Attend. & Social Work	44,306	(20,759)	23,547	22,153	1,394
Undistributed Expenditures - Health Services					
Salaries	95,942	(45,928)	50,014	47,971	2,043
Supplies and Materials	250	(18)	232	232	-
Total Undistributed Expenditures - Health Services	96,192	(45,946)	50,246	48,203	2,043
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	215,622	5,100	220,722	217,864	2,858
Supplies and Materials	300	(300)	-	-	-
Other Objects	1,200	(1,200)	-	-	-
Total Undist. Expend. - Guidance Services	217,122	3,600	220,722	217,864	2,858
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	366,806	(115,000)	251,806	250,990	816
Total Undist. Expend. - Improvement of Inst. Serv.	366,806	(115,000)	251,806	250,990	816
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	101,842	500	102,342	102,342	-
Purchased Professional and Technical Services	1,180	(1,180)	-	-	-
Supplies and Materials	2,000	(777)	1,223	1,223	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	105,022	(1,457)	103,565	103,565	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	217,549	86,502	304,051	304,051	-
Salaries of Secretarial and Clerical Assistants	99,702	-	99,702	98,552	1,150
Other Purchased Services (400-500 series)	2,500	(1,484)	1,016	1,016	-
Supplies and Materials	14,000	(4,094)	9,906	9,906	-
Total Undist. Expend. - Support Serv. - School Admin.	333,751	80,924	414,675	413,525	1,150
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,100	(4,500)	2,600	2,356	244
Total Undist. Expend. - Student Transportation Serv.	7,100	(4,500)	2,600	2,356	244
UNALLOCATED BENEFITS					
Social Security Contributions	38,444	-	38,444	29,960	8,484
Other Retirement Contributions - Regular	11,888	6,334	18,222	18,222	-
Health Benefits	1,248,524	3,290	1,251,814	1,251,813	1
TOTAL UNALLOCATED BENEFITS	1,298,856	9,624	1,308,480	1,299,995	8,485
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,298,856	9,624	1,308,480	1,299,995	8,485
TOTAL UNDISTRIBUTED EXPENDITURES	2,469,155	(93,514)	2,375,641	2,358,651	16,990
TOTAL CURRENT EXPENDITURES	6,342,063	(414,936)	5,927,127	5,901,569	25,558
TOTAL SCHOOL BASED EXPENDITURES	6,342,063	(414,936)	5,927,127	5,901,569	25,558
Other Financing Sources:					
Operating Transfer In	6,342,063	(414,936)	5,927,127	5,901,569	25,558
Total Other Financing Sources	6,342,063	(414,936)	5,927,127	5,901,569	25,558
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 306 BTMF</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,972,860	\$ (260,248)	\$ 2,712,612	\$ 2,712,611	\$ 1
Grades 9-12 - Salaries of Teachers		150,755	150,755	150,755	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	16,000	(15,000)	1,000	1,000	
Other Purchased Services (400-500 series)	12,145	(1,486)	10,659	7,135	3,524
General Supplies	46,000	(3,877)	42,123	38,531	3,592
Textbooks	5,000	(337)	4,663	4,663	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,052,005	(130,193)	2,921,812	2,914,695	7,117
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	83,407	(3,160)	80,247	78,907	1,340
Other Salaries for Instruction	168,736	(40,000)	128,736	126,864	1,872
General Supplies	3,500	(263)	3,237	3,237	
Textbooks	2,000	(2,000)	-	-	-
Total Cognitive - Mild	257,643	(45,423)	212,220	209,008	3,212
Cognitive - Moderate:					
Textbooks	2,000	(2,000)	-	-	-
Total Cognitive - Moderate	2,000	(2,000)	-	-	-
Learning and/or Language Disabilities:					
Other Salaries for Instruction	46,932	-	46,932	46,182	750
Total Learning and/or Language Disabilities	46,932	-	46,932	46,182	750
Multiple Disabilities:					
Salaries of Teachers	72,600	2,106	74,706	74,706	-
Total Multiple Disabilities	72,600	2,106	74,706	74,706	-
Resource Room/Resource Center:					
Salaries of Teachers	532,211	21,121	553,332	549,728	3,604
Other Salaries for Instruction	227,609	-	227,609	226,109	1,500
Total Resource Room/Resource Center	759,820	21,121	780,941	775,837	5,104
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,138,995	(24,196)	1,114,799	1,105,733	9,066
Bilingual Education - Instruction					
Salaries of Teachers	72,900	(3,994)	68,906	67,920	986
Textbooks	1,500	(213)	1,287	1,287	-
Total Bilingual Education - Instruction	74,400	(4,207)	70,193	69,207	986
Before/After School Programs - Instruction					
Salaries of Teachers	5,100	-	5,100	3,863	1,237
Total Before/After School Programs - Instruction	5,100	-	5,100	3,863	1,237
Total Before/After School Programs	5,100	-	5,100	3,863	1,237
Total Instruction and At-Risk Programs	4,270,500	(158,596)	4,111,904	4,093,498	18,406
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	120,390	(93,150)	27,240	21,265	5,975
Salaries of Community/School Coordinators	-	37,295	37,295	37,294	1
Total Undistributed Expend. - Attend. & Social Work	120,390	(55,855)	64,535	58,559	5,976

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 306 BTMF</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 218,041	\$ 13,954	\$ 231,995	\$ 231,995	
Supplies and Materials	1,200	(18)	1,182	807	\$ 375
Total Undist. Expend. - Guidance Services	219,241	13,936	233,177	232,802	375
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	302,373	(59,000)	243,373	242,763	610
Purchased Prof- Educational Services	-	10,000	10,000	10,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	302,373	(49,000)	253,373	252,763	610
Undist. Expend. - Edu. Media Serv./Sch. Library					
Other Purchased Services (400-500 series)		1,823	1,823	1,823	
Supplies and Materials	2,000	(1,320)	680	680	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,000	503	2,503	2,503	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	3,000	(3,000)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	3,000	(3,000)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	214,441	(10,000)	204,441	203,868	573
Salaries of Secretarial and Clerical Assistants	102,902	1,001	103,903	103,902	1
Other Purchased Services (400-500 series)	6,255	(4,074)	2,181	2,181	
Supplies and Materials	5,000	(5,000)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	328,598	(18,073)	310,525	309,951	574
Undist. Expend. - Security					
Salaries	87,425	(38,000)	49,425	47,936	1,489
Total Undist. Expend. - Security	87,425	(38,000)	49,425	47,936	1,489
Total Undist. Expend. - Oper. & Maint. Of Plant	87,425	(38,000)	49,425	47,936	1,489
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,500	-	8,500	5,580	2,920
Total Undist. Expend. - Student Transportation Serv.	8,500	-	8,500	5,580	2,920
UNALLOCATED BENEFITS					
Social Security Contributions	64,373		64,373	53,517	10,856
Other Retirement Contributions - Regular	12,248	3,851	16,099	16,099	
Health Benefits	1,490,739	8,525	1,499,264	1,499,263	1
TOTAL UNALLOCATED BENEFITS	1,567,360	12,376	1,579,736	1,568,879	10,857
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,567,360	12,376	1,579,736	1,568,879	10,857
TOTAL UNDISTRIBUTED EXPENDITURES	2,638,887	(137,113)	2,501,774	2,478,973	22,801
TOTAL CURRENT EXPENDITURES	6,909,387	(295,709)	6,613,678	6,572,471	41,207
TOTAL SCHOOL BASED EXPENDITURES	6,909,387	(295,709)	6,613,678	6,572,471	41,207
Other Financing Sources:					
Operating Transfer In	6,909,387	(295,709)	6,613,678	6,572,471	41,207
Total Other Financing Sources	6,909,387	(295,709)	6,613,678	6,572,471	41,207
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 307 ACT</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,874,188	\$ (284,073)	\$ 2,590,115	\$ 2,582,438	\$ 7,677
Grades 9-12 - Salaries of Teachers		173,030	173,030	173,030	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	16,000	(5,570)	10,430	10,430	
General Supplies	47,328	(2,229)	45,099	45,099	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,937,516	(118,842)	2,818,674	2,810,997	7,677
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	3,500	(181)	3,319	3,319	-
Total Cognitive - Mild	3,500	(181)	3,319	3,319	-
Learning and/or Language Disabilities:					
Salaries of Teachers	170,160	50,060	220,220	220,220	
Other Salaries for Instruction	59,335	(28,000)	31,335	30,911	424
Total Learning and/or Language Disabilities	229,495	22,060	251,555	251,131	424
Behavioral Disabilities:					
Salaries of Teachers	56,973	4,017	60,990	60,990	-
Total Behavioral Disabilities	56,973	4,017	60,990	60,990	-
Multiple Disabilities:					
Salaries of Teachers	59,432		59,432	58,146	1,286
Other Salaries for Instruction	104,220	-	104,220	102,563	1,657
Total Multiple Disabilities	163,652	-	163,652	160,709	2,943
Resource Room/Resource Center:					
Salaries of Teachers	659,828	32,441	692,269	691,364	905
Other Salaries for Instruction	140,002	(8,872)	131,130	131,015	115
Total Resource Room/Resource Center	799,830	23,569	823,399	822,379	1,020
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,253,450	49,465	1,302,915	1,298,528	4,387
Bilingual Education - Instruction					
Salaries of Teachers	406,474		406,474	403,693	2,781
General Supplies	1,500	(1,500)	-	-	-
Total Bilingual Education - Instruction	407,974	(1,500)	406,474	403,693	2,781
Before/After School Programs - Instruction					
Salaries of Teachers	920	-	920	-	920
Total Before/After School Programs - Instruction	920	-	920	-	920
Total Before/After School Programs	920	-	920	-	920
Total Instruction and At-Risk Programs	4,599,860	(70,877)	4,528,983	4,513,218	15,765
Undistributed Expend. - Attend. & Social Work					
Salaries	51,451	1	51,452	51,451	1
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	62,937	(56,350)	6,587	6,294	293
Salaries of Community/School Coordinators	-	25,454	25,454	25,175	279
Total Undistributed Expend. - Attend. & Social Work	114,388	(30,895)	83,493	82,920	573

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 307 ACT</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expenditures - Health Services					
Salaries	\$ 96,642	\$ (43,888)	\$ 52,754	\$ 48,321	\$ 4,433
Supplies and Materials	300	-	300	300	-
Total Undistributed Expenditures - Health Services	96,942	(43,888)	53,054	48,621	4,433
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	180,578	1,020	181,598	181,020	578
Supplies and Materials	500	(500)	-	-	-
Total Undist. Expend. - Guidance Services	181,078	520	181,598	181,020	578
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	329,787	7,317	337,104	337,103	1
Salaries of Sec and Clerical Assist.	144,644	(109,283)	35,361	33,322	2,039
Instructional Coaches	99,527	500	100,027	100,027	-
Total Undist. Expend. - Improvement of Inst. Serv.	573,958	(101,466)	472,492	470,452	2,040
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	2,000	602	2,602	2,602	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,000	602	2,602	2,602	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	204,282	14,242	218,524	218,524	-
Salaries of Secretarial and Clerical Assistants	48,501	1	48,502	48,501	1
Other Purchased Services (400-500 series)	2,000	(125)	1,875	1,875	-
Supplies and Materials	17,500	(9,188)	8,312	8,101	211
Other Objects	1,020	(1,020)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	273,303	3,910	277,213	277,001	212
Undist. Expend. - Custodial Services					
Salaries	63,608	368	63,976	63,975	1
Total Undist. Expend. - Custodial Services	63,608	368	63,976	63,975	1
Undist. Expend. - Security					
Salaries	101,374	(41,000)	60,374	59,135	1,239
Total Undist. Expend. - Security	101,374	(41,000)	60,374	59,135	1,239
Total Undist. Expend. - Oper. & Maint. Of Plant	164,982	(40,632)	124,350	123,110	1,240
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	(4,602)	398	-	398
Total Undist. Expend. - Student Transportation Serv.	5,000	(4,602)	398	-	398
UNALLOCATED BENEFITS					
Social Security Contributions	59,060	4,966	64,026	64,026	-
Other Retirement Contributions - Regular	11,579	44,570	56,149	56,149	-
Health Benefits	1,488,844	8,197	1,497,041	1,497,040	1
TOTAL UNALLOCATED BENEFITS	1,559,483	57,733	1,617,216	1,617,215	1
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,559,483	57,733	1,617,216	1,617,215	1
TOTAL UNDISTRIBUTED EXPENDITURES	2,971,134	(158,718)	2,812,416	2,802,941	9,475
TOTAL CURRENT EXPENDITURES	7,570,994	(229,595)	7,341,399	7,316,159	25,240
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	10,000	(1,129)	8,871	8,871	-
Total Equipment	10,000	(1,129)	8,871	8,871	-
TOTAL CAPITAL OUTLAY	10,000	(1,129)	8,871	8,871	-
TOTAL SCHOOL BASED EXPENDITURES	7,580,994	(230,724)	7,350,270	7,325,030	25,240
Other Financing Sources:					
Operating Transfer In	7,580,994	(230,724)	7,350,270	7,325,030	25,240
Total Other Financing Sources	7,580,994	(230,724)	7,350,270	7,325,030	25,240
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 309 STRIVE Alternative Middle School</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers		\$ 211,650	\$ 211,650	\$ 210,851	\$ 799
Grades 1-5 - Salaries of Teachers		1,084,600	1,084,600	1,084,591	9
Grades 1-5 - Salaries of Teachers		194,095	194,095	194,095	
Grades 6-8 - Salaries of Teachers		638,201	638,201	636,901	1,300
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		97,581	97,581	97,581	
General Supplies		36,642	36,642	35,049	1,593
Other Objects	-	800	800	-	800
TOTAL REGULAR PROGRAMS - INSTRUCTION	-	2,263,569	2,263,569	2,259,068	4,501
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	-	51,738	51,738	51,737	1
Total Cognitive - Mild	-	51,738	51,738	51,737	1
Cognitive - Moderate:					
Salaries of Teachers	-	164,426	164,426	164,426	-
Other Salaries for Instruction	-	96,480	96,480	96,476	4
Total Cognitive - Moderate	-	260,906	260,906	260,902	4
Learning and/or Language Disabilities:					
Salaries of Teachers	-	11,416	11,416	11,416	-
Total Learning and/or Language Disabilities	-	11,416	11,416	11,416	-
Behavioral Disabilities:					
Salaries of Teachers	-	10,020	10,020	9,702	318
Other Salaries for Instruction	-	17,000	17,000	16,670	330
Total Behavioral Disabilities	-	27,020	27,020	26,372	648
Resource Room/Resource Center:					
Salaries of Teachers	-	377,244	377,244	377,242	2
Total Resource Room/Resource Center	-	377,244	377,244	377,242	2
TOTAL SPECIAL EDUCATION - INSTRUCTION	-	728,324	728,324	727,669	655
Bilingual Education - Instruction					
Salaries of Teachers	-	309,200	309,200	309,198	2
Total Bilingual Education - Instruction	-	309,200	309,200	309,198	2
Total Instruction and At-Risk Programs	-	3,301,093	3,301,093	3,295,935	5,158

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 309 STRIVE Alternative Middle School</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	-	\$ 106,166	\$ 106,166	\$ 106,165	\$ 1
Total Undist. Expend. - Guidance Services	-	106,166	106,166	106,165	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		77,110	77,110	77,106	4
Other Purchased Services (400-500 series)	-	2,500	2,500	2,500	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	79,610	79,610	79,606	4
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 524,804	(234,782)	290,022	290,021	1
Salaries of Secretarial and Clerical Assistants	-	52,996	52,996	52,995	1
Total Undist. Expend. - Support Serv. - School Admin.	524,804	(181,786)	343,018	343,016	2
Undist. Expend. - Custodial Services					
Salaries		59,825	59,825	59,825	
Salaries of Non-instructional Aides	-	18,189	18,189	13,997	4,192
Total Undist. Expend. - Custodial Services	-	78,014	78,014	73,822	4,192
Undist. Expend. - Security					
Salaries	-	25,111	25,111	25,111	-
Total Undist. Expend. - Security	-	25,111	25,111	25,111	-
Total Undist. Expend. - Oper. & Maint. Of Plant	-	103,125	103,125	98,933	4,192
UNALLOCATED BENEFITS					
Social Security Contributions		36,000	36,000	27,521	8,479
Health Benefits	102,545	610,933	713,478	713,478	-
TOTAL UNALLOCATED BENEFITS	102,545	646,933	749,478	740,999	8,479
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	102,545	646,933	749,478	740,999	8,479
TOTAL UNDISTRIBUTED EXPENDITURES	627,349	754,048	1,381,397	1,368,719	12,678
TOTAL CURRENT EXPENDITURES	627,349	4,055,141	4,682,490	4,664,654	17,836
TOTAL SCHOOL BASED EXPENDITURES	627,349	4,055,141	4,682,490	4,664,654	17,836
Other Financing Sources:					
Operating Transfer In	627,349	4,055,141	4,682,490	4,664,654	17,836
Total Other Financing Sources	627,349	4,055,141	4,682,490	4,664,654	17,836
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 313 Dr. Hani Awadallah School</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers		\$ 205,800	\$ 205,800	\$ 203,547	\$ 2,253
Grades 1-5 - Salaries of Teachers		1,463,646	1,463,646	1,463,646	
Grades 1-5 - Salaries of Teachers		183,976	183,976	183,975	1
Grades 6-8 - Salaries of Teachers		714,810	714,810	714,810	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		109,884	109,884	109,737	147
General Supplies	-	63,503	63,503	63,132	371
TOTAL REGULAR PROGRAMS - INSTRUCTION	-	<u>2,741,619</u>	<u>2,741,619</u>	<u>2,738,847</u>	<u>2,772</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers		189,730	189,730	189,125	605
Other Salaries for Instruction	-	149,960	149,960	149,960	-
Total Learning and/or Language Disabilities	-	<u>339,690</u>	<u>339,690</u>	<u>339,085</u>	<u>605</u>
Resource Room/Resource Center:					
Salaries of Teachers	-	394,360	394,360	394,299	61
Total Resource Room/Resource Center	-	<u>394,360</u>	<u>394,360</u>	<u>394,299</u>	<u>61</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	-	<u>734,050</u>	<u>734,050</u>	<u>733,384</u>	<u>666</u>
Bilingual Education - Instruction					
Salaries of Teachers	-	276,276	276,276	276,275	1
Total Bilingual Education - Instruction	-	<u>276,276</u>	<u>276,276</u>	<u>276,275</u>	<u>1</u>
Total Instruction and At-Risk Programs	-	<u>3,751,945</u>	<u>3,751,945</u>	<u>3,748,506</u>	<u>3,439</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	-	110,049	110,049	110,049	-
Total Undist. Expend. - Guidance Services	-	<u>110,049</u>	<u>110,049</u>	<u>110,049</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries		100,027	100,027	100,027	
Supplies and Materials	-	49,391	49,391	49,366	25
Total Undist. Expend. - Edu. Media Serv./Sch. Library	-	<u>149,418</u>	<u>149,418</u>	<u>149,393</u>	<u>25</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors		315,364	315,364	315,364	
Salaries of Secretarial and Clerical Assistants	-	51,710	51,710	51,710	-
Total Undist. Expend. - Support Serv. - School Admin.	-	<u>367,074</u>	<u>367,074</u>	<u>367,074</u>	<u>-</u>
Undist. Expend. - Custodial Services					
Salaries		30,100	30,100	30,099	1
Salaries of Non-instructional Aides	-	8,300	8,300	8,207	93
Total Undist. Expend. - Custodial Services	-	<u>38,400</u>	<u>38,400</u>	<u>38,306</u>	<u>94</u>
Undist. Expend. - Security					
Salaries	-	40,400	40,400	40,378	22
Total Undist. Expend. - Security	-	<u>40,400</u>	<u>40,400</u>	<u>40,378</u>	<u>22</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	-	<u>78,800</u>	<u>78,800</u>	<u>78,684</u>	<u>116</u>
UNALLOCATED BENEFITS					
Social Security Contributions		37,000	37,000	29,815	7,185
Health Benefits	-	703,661	703,661	703,661	-
TOTAL UNALLOCATED BENEFITS	-	<u>740,661</u>	<u>740,661</u>	<u>733,476</u>	<u>7,185</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	-	<u>740,661</u>	<u>740,661</u>	<u>733,476</u>	<u>7,185</u>
TOTAL UNDISTRIBUTED EXPENDITURES	-	<u>1,446,002</u>	<u>1,446,002</u>	<u>1,438,676</u>	<u>7,326</u>
TOTAL CURRENT EXPENDITURES	-	<u>5,197,947</u>	<u>5,197,947</u>	<u>5,187,182</u>	<u>10,765</u>
TOTAL SCHOOL BASED EXPENDITURES	-	<u>5,197,947</u>	<u>5,197,947</u>	<u>5,187,182</u>	<u>10,765</u>
Other Financing Sources:					
Operating Transfer In	-	5,197,947	5,197,947	5,187,182	10,765
Total Other Financing Sources	-	<u>5,197,947</u>	<u>5,197,947</u>	<u>5,187,182</u>	<u>10,765</u>
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>School: No. 316 New Roberto Clemente</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 54,000	\$ (54,000)			
Grades 1-5 - Salaries of Teachers		106,371	\$ 106,371	\$ 106,371	
Grades 6-8 - Salaries of Teachers	2,291,249	(406,438)	1,884,811	1,883,981	\$ 830
Regular Programs - Undistributed Instruction					
General Supplies	60,000	(1,841)	58,159	58,159	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,405,249	(355,908)	2,049,341	2,048,511	830
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	238,323	106,318	344,641	344,641	
Other Salaries for Instruction	93,348	38,667	132,015	132,011	4
Total Learning and/or Language Disabilities	331,671	144,985	476,656	476,652	4
Resource Room/Resource Center:					
Salaries of Teachers	465,713	(4,500)	461,213	461,172	41
Total Resource Room/Resource Center	465,713	(4,500)	461,213	461,172	41
TOTAL SPECIAL EDUCATION - INSTRUCTION	797,384	140,485	937,869	937,824	45
Bilingual Education - Instruction					
Salaries of Teachers	422,117	(27,400)	394,717	394,643	74
Total Bilingual Education - Instruction	422,117	(27,400)	394,717	394,643	74
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	12,240	(460)	11,780	11,780	
Supplies and Materials	1,640	(1,640)	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	13,880	(2,100)	11,780	11,780	-
Before/After School Programs - Instruction					
Salaries of Teachers	2,720	(2,144)	576	576	-
Total Before/After School Programs - Instruction	2,720	(2,144)	576	576	-
Total Before/After School Programs	2,720	(2,144)	576	576	-
Total Instruction and At-Risk Programs	3,641,350	(247,067)	3,394,283	3,393,334	949
Undistributed Expenditures - Health Services					
Salaries	92,222	(400)	91,822	91,822	-
Total Undistributed Expenditures - Health Services	92,222	(400)	91,822	91,822	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	163,712	1,850	165,562	165,562	-
Total Undist. Expend. - Guidance Services	163,712	1,850	165,562	165,562	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: No. 316 New Roberto Clemente	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Purchased Prof- Educational Services	\$ 8,000	\$ 2,000	\$ 10,000	\$ 10,000	
Total Undist. Expend. - Improvement of Inst. Serv.	<u>8,000</u>	<u>2,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	299,761	14,930	314,691	314,689	\$ 2
Salaries of Secretarial and Clerical Assistants	90,660	7,843	98,503	98,502	1
Total Undist. Expend. - Support Serv. - School Admin.	<u>390,421</u>	<u>22,773</u>	<u>413,194</u>	<u>413,191</u>	<u>3</u>
Undist. Expend. - Custodial Services					
Salaries	59,427	333	59,760	59,760	
Salaries of Non-instructional Aides	60,074	(3,600)	56,474	56,384	90
Total Undist. Expend. - Custodial Services	<u>119,501</u>	<u>(3,267)</u>	<u>116,234</u>	<u>116,144</u>	<u>90</u>
Undist. Expend. - Security					
Salaries	53,337	(2,650)	50,687	50,687	-
Total Undist. Expend. - Security	<u>53,337</u>	<u>(2,650)</u>	<u>50,687</u>	<u>50,687</u>	<u>-</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>172,838</u>	<u>(5,917)</u>	<u>166,921</u>	<u>166,831</u>	<u>90</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000	(1,600)	6,400	6,340	60
Total Undist. Expend. - Student Transportation Serv.	<u>8,000</u>	<u>(1,600)</u>	<u>6,400</u>	<u>6,340</u>	<u>60</u>
UNALLOCATED BENEFITS					
Social Security Contributions	37,499	5,544	43,043	43,043	
Other Retirement Contributions - Regular	18,967	12,807	31,774	31,774	
Health Benefits	1,082,381	7,336	1,089,717	1,089,716	1
TOTAL UNALLOCATED BENEFITS	<u>1,138,847</u>	<u>25,687</u>	<u>1,164,534</u>	<u>1,164,533</u>	<u>1</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>1,138,847</u>	<u>25,687</u>	<u>1,164,534</u>	<u>1,164,533</u>	<u>1</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,974,040</u>	<u>44,393</u>	<u>2,018,433</u>	<u>2,018,279</u>	<u>154</u>
TOTAL CURRENT EXPENDITURES	<u>5,615,390</u>	<u>(202,674)</u>	<u>5,412,716</u>	<u>5,411,613</u>	<u>1,103</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	25,000	(25,000)	-	-	
Total Equipment	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>5,640,390</u>	<u>(227,674)</u>	<u>5,412,716</u>	<u>5,411,613</u>	<u>1,103</u>
Other Financing Sources:					
Operating Transfer In	<u>5,640,390</u>	<u>(227,674)</u>	<u>5,412,716</u>	<u>5,411,613</u>	<u>1,103</u>
Total Other Financing Sources	<u>5,640,390</u>	<u>(227,674)</u>	<u>5,412,716</u>	<u>5,411,613</u>	<u>1,103</u>
Fund Balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

SPECIAL REVENUE FUND

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Total Brought Forward (Ex. E-1a)	Title I				Total Carried Forward
		Title I Part A	Distinguished School	Title I SIA	Title III Part A	
REVENUES						
Local Sources	\$ 147,082					147,082
State Sources	53,475,128					53,475,128
Federal Sources	14,062,515	\$ 14,938,678	\$ 14,042	\$ 371,103	\$ 1,030,598	\$ 30,416,936
Total Revenues	67,684,725	14,938,678	14,042	371,103	1,030,598	84,039,146
EXPENDITURES						
Instruction						
Salaries of Teachers	5,356,619	2,703,352			102,204	8,162,175
Other Salaries for Instruction	1,804,740	3,846				1,808,586
Purchased Professional and Technical Services	409,426					409,426
Other Purchased Services (400-500 series)	129,684			3,947		133,631
General Supplies	816,088	684,289	5,997	358,149	163,108	2,027,631
Textbooks	14,516					14,516
Tuition	2,705,229					2,705,229
Other Objects	38,808					38,808
Total Instruction	11,275,110	3,391,487	5,997	362,096	265,312	15,300,002
Support Services						
Salaries of Program Directors	437,446					437,446
Salaries of Other Professional Staff	2,418,394	453,656		5,627	9,202	2,886,879
Salaries of Supervisors of Instruction	1,709,773	1,964,787			4,630	3,679,190
Salaries of Secretarial and Clerical Asst.	566,724	163,045				729,769
Other Salaries	1,992,375					1,992,375
Personal Services - Employee Benefits	4,652,272	2,252,810		430	20,725	6,926,237
Purchased Educational Services - Contracted Pre-K	33,546,355					33,546,355
Purchased Professional - Educational Services	5,826,769	347,059			497	6,174,325
Other Purchased Professional Services	22,370					22,370
Purchased Technical Services	228	165,300		2,950		168,478
Rentals	4,589					4,589
Contr. Serv.-Trans. (Field Trips)	16,511	51,907			5,054	73,472
Travel	23,562	5,933	6,835			36,330
Other Purchased Services (400-500 series)	356,445	24,444	1,210		262,468	644,567
Supplies & Materials	258,420	31,955			24,463	314,838
Indirect Costs	54,439					54,439
Other Objects	116,968	36,191				153,159
Total Support Services	52,003,640	5,497,087	8,045	9,007	327,039	57,844,818
Facilities Acquisition and Construction Services						
Instructional Equipment	13,794					13,794
Noninstructional Equipment	28,764					28,764
Total Facilities Acquisition and Construction Services	42,558	-	-	-	-	42,558
Sub-Total Expenditures	63,321,308	8,888,574	14,042	371,103	592,351	73,187,378
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	2,536,583					2,536,583
Operating Transfers Out	(6,900,000)					(6,900,000)
Contribution to School Based Budgets	-	(6,050,104)			(438,247)	(6,488,351)
Sub-Total Other Financing Sources (Uses)	(4,363,417)	(6,050,104)	-	-	(438,247)	(10,851,768)
Total Outflows	67,684,725	14,938,678	14,042	371,103	1,030,598	84,039,146
Excess (Deficiency) of Revenues Over (Under)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Total Brought Forward (Ex. E-1b)	Title III Immigrant	IDEA		Title II, Part A	Total Carried Forward
			Basic	Preschool		
REVENUES						
Local Sources	\$ 147,082					\$ 147,082
State Sources	53,475,128					53,475,128
Federal Sources	5,740,962	\$ 409,683	\$ 5,531,390	\$ 154,659	\$ 2,225,821	14,062,515
Total Revenues	59,363,172	409,683	5,531,390	154,659	2,225,821	67,684,725
EXPENDITURES						
Instruction						
Salaries of Teachers	5,122,168	143,417	91,034			5,356,619
Other Salaries for Instruction	1,783,134		21,606			1,804,740
Purchased Professional and Technical Services	409,426					409,426
Other Purchased Services (400-500 series)	129,684					129,684
General Supplies	657,681	18,738	138,799	870		816,088
Textbooks	14,516					14,516
Tuition	-		2,705,229			2,705,229
Other Objects	38,808					38,808
Total Instruction	8,155,417	162,155	2,956,668	870	-	11,275,110
Support Services						
Salaries of Program Directors	437,446					437,446
Salaries of Other Professional Staff	2,032,361		173,666		212,367	2,418,394
Salaries of Supervisors of Instruction	509,335	133,551			1,066,887	1,709,773
Salaries of Secretarial and Clerical Asst.	299,055		224,325	43,344		566,724
Other Salaries	1,729,181		263,194			1,992,375
Personal Services - Employee Benefits	3,678,882	113,831	280,182	25,497	553,880	4,652,272
Purchased Educational Services - Contracted Pre-K	33,546,355					33,546,355
Purchased Professional - Educational Services	4,072,663	146	1,566,303	58,539	129,118	5,826,769
Other Purchased Professional Services	22,370					22,370
Purchased Technical Services	228					228
Rentals	4,589					4,589
Contr. Serv.-Trans. (Field Trips)	11,859		2,201	2,451		16,511
Travel	18,879		4,497		186	23,562
Other Purchased Services (400-500 series)	93,062				263,383	356,445
Supplies & Materials	174,108		60,354	23,958		258,420
Indirect Costs	54,439					54,439
Other Objects	116,968					116,968
Total Support Services	46,801,780	247,528	2,574,722	153,789	2,225,821	52,003,640
Facilities Acquisition and Construction Services						
Instructional Equipment	13,794					13,794
Noninstructional Equipment	28,764					28,764
Total Facilities Acquisition and Construction Services	42,558	-	-	-	-	42,558
Sub-Total Expenditures	54,999,755	409,683	5,531,390	154,659	2,225,821	63,321,308
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	2,536,583					2,536,583
Operating Transfers Out	(6,900,000)					(6,900,000)
Sub-Total Other Financing Sources (Uses)	(4,363,417)	-	-	-	-	(4,363,417)
Total Outflows	59,363,172	409,683	5,531,390	154,659	2,225,821	67,684,725
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Total Brought Forward	Carl D. Perkins	PCWD NJYC	School Improvement Grant (School #6)		School Improvement Grant	Total Carried Forward
	(Ex. E-1c)			2016-2017	2015-2016	New Roberto Clemente 2016-2017	
REVENUES							
Local Sources	\$ 147,082						\$ 147,082
State Sources	53,475,128						53,475,128
Federal Sources	2,596,315	\$ 193,976	\$ 277,505	\$ 1,322,456	\$ 186,751	\$ 1,163,959	5,740,962
Total Revenues	56,218,525	193,976	277,505	1,322,456	186,751	1,163,959	59,363,172
EXPENDITURES							
Instruction							
Salaries of Teachers	3,841,723		132,366	470,768	138,328	538,983	5,122,168
Other Salaries for Instruction	1,671,377			66,971	5,343	39,443	1,783,134
Purchased Professional and Technical Services	245,315	18,997		35,002		110,112	409,426
Other Purchased Services (400-500 series)	83,131			17,825	-	28,728	129,684
General Supplies	270,942	118,306	7,363	197,843	466	62,761	657,681
Textbooks	14,516						14,516
Other Objects	21,219	1,638		6,368	3,273	6,310	38,808
Total Instruction	6,148,223	138,941	139,729	794,777	147,410	786,337	8,155,417
Support Services							
Salaries of Program Directors	437,446						437,446
Salaries of Other Professional Staff	1,719,589			196,329	3,055	113,388	2,032,361
Salaries of Supervisors of Instruction	363,223			61,847	20,802	63,463	509,335
Salaries of Secretarial and Clerical Asst.	264,271		33,614		1,170		299,055
Other Salaries	1,721,981		7,200				1,729,181
Personal Services - Employee Benefits	3,250,528		94,406	188,140	14,204	131,604	3,678,882
Purchased Educational Services - Contracted Pre-K	33,546,355						33,546,355
Purchased Professional - Educational Services	3,978,703	150		58,000		35,810	4,072,663
Other Purchased Professional Services	22,370						22,370
Purchased Technical Services	228						228
Rentals	4,589						4,589
Contr. Serv.-Trans. (Field Trips)	11,859						11,859
Travel	15,943	2,936					18,879
Other Purchased Services (400-500 series)	68,858	21,004		3,200			93,062
Supplies & Materials	167,538	2,181	536	355		3,498	174,108
Indirect Costs	54,439						54,439
Other Objects	65,171	-	2,020	19,808	110	29,859	116,968
Total Support Services	45,693,091	26,271	137,776	527,679	39,341	377,622	46,801,780
Facilities Acquisition and Construction Services							
Instructional Equipment	13,794						13,794
Noninstructional Equipment	-	28,764	-	-	-	-	28,764
Total Facilities Acquisition and Construction Services	13,794	28,764	-	-	-	-	42,558
Sub-Total Expenditures	51,855,108	193,976	277,505	1,322,456	186,751	1,163,959	54,999,755
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	2,536,583						2,536,583
Operating Transfers Out	(6,900,000)						(6,900,000)
Sub-Total Other Financing Sources (Uses)	(4,363,417)	-	-	-	-	-	(4,363,417)
Total Outflows	56,218,525	193,976	277,505	1,322,456	186,751	1,163,959	59,363,172
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Total Brought Forward (Ex. E-1d)	School Improvement Grant New Roberto Clemente 2015-2016	Turnaround School Leadership	Full Service FIE Community Schools		21st Century CCLC		Total Carried Forward
				2016-2017	2015-2016	2016-2017	2015-2016	
REVENUES								
Local Sources	\$ 147,082							\$ 147,082
State Sources	53,475,128							53,475,128
Federal Sources	1,159,849	\$ 274,032	\$ 317,096	\$ 376,195	\$ 10,825	\$ 345,605	\$ 112,713	2,596,315
Total Revenues	54,782,059	274,032	317,096	376,195	10,825	345,605	112,713	56,218,525
EXPENDITURES								
Instruction								
Salaries of Teachers	3,588,121	192,631				34,182	26,789	3,841,723
Other Salaries for Instruction	1,573,911	8,531				76,433	12,502	1,671,377
Purchased Professional and Technical Services	122,694					99,060	23,561	245,315
Other Purchased Services (400-500 series)	83,131							83,131
General Supplies	246,261	6				2,901	21,774	270,942
Textbooks	14,516							14,516
Other Objects	15,480					5,739		21,219
Total Instruction	5,644,114	201,168	-	-	-	218,315	84,626	6,148,223
Support Services								
Salaries of Program Directors	437,446							437,446
Salaries of Other Professional Staff	1,514,383	30,582	79,230			81,114	14,280	1,719,589
Salaries of Supervisors of Instruction	343,298	19,925						363,223
Salaries of Secretarial and Clerical Asst.	234,469	1,677	28,125					264,271
Other Salaries	1,721,981							1,721,981
Personal Services - Employee Benefits	3,183,954	20,680	14,839			23,267	7,788	3,250,528
Purchased Educational Services - Contracted Pre-K	33,546,355							33,546,355
Purchased Professional - Educational Services	3,482,699		104,213	357,216	10,825	18,750	5,000	3,978,703
Other Purchased Professional Services	22,370							22,370
Purchased Technical Services	228							228
Rentals	4,589							4,589
Contr. Serv.-Trans. (Field Trips)	11,859							11,859
Travel	14,402			1,281			199	15,943
Other Purchased Services (400-500 series)	65,413					3,445		68,858
Supplies & Materials	112,117		52,192	1,756		515	958	167,538
Indirect Costs	-		38,497	15,942				54,439
Other Objects	65,171							65,171
Total Support Services	44,760,734	72,864	317,096	376,195	10,825	127,290	28,087	45,693,091
Facilities Acquisition and Construction Services								
Instructional Equipment	13,794							13,794
Total Facilities Acquisition and Construction Services	13,794							13,794
Sub-Total Expenditures	50,418,642	274,032	317,096	376,195	10,825	345,605	112,713	51,855,108
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	2,536,583							2,536,583
Operating Transfers Out	(6,900,000)							(6,900,000)
Sub-Total Other Financing Sources (Uses)	(4,363,417)							(4,363,417)
Total Outflows	54,782,059	274,032	317,096	376,195	10,825	345,605	112,713	56,218,525
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Total Brought Forward (Ex. E-1e)	Adult Ed Basic Skills	Preschool Education Aid	Non Public Textbooks Aid	Total Carried Forward
REVENUES					
Local Sources	\$ 147,082				\$ 147,082
State Sources	963,894		\$ 52,496,718	\$ 14,516	53,475,128
Federal Sources	-	\$ 1,159,849	-	-	1,159,849
Total Revenues	1,110,976	1,159,849	52,496,718	14,516	54,782,059
EXPENDITURES					
Instruction					
Salaries of Teachers	427,849	455,765	2,704,507		3,588,121
Other Salaries for Instruction	-		1,573,911		1,573,911
Purchased Professional and Technical Services	122,694				122,694
Other Purchased Services (400-500 series)	29,196		53,935		83,131
General Supplies	55,281	2,798	188,182		246,261
Textbooks	-			14,516	14,516
Other Objects	15,480				15,480
Total Instruction	650,500	458,563	4,520,535	14,516	5,644,114
Support Services					
Salaries of Program Directors			437,446		437,446
Salaries of Other Professional Staff	6,678		1,507,705		1,514,383
Salaries of Supervisors of Instruction	-		343,298		343,298
Salaries of Secretarial and Clerical Asst.	51,969	20,624	161,876		234,469
Other Salaries	59,600	19,489	1,642,892		1,721,981
Personal Services - Employee Benefits	131,153	221,554	2,831,247		3,183,954
Purchased Educational Services - Contracted Pre-K	-		33,546,355		33,546,355
Purchased Professional - Educational Services	77,564	439,290	2,965,845		3,482,699
Other Purchased Professional Services	22,370				22,370
Purchased Technical Services	228				228
Rentals	-		4,589		4,589
Contr. Serv.-Trans. (Field Trips)	1,350		10,509		11,859
Travel	432	329	13,641		14,402
Other Purchased Services (400-500 series)	2,516		62,897		65,413
Supplies & Materials	27,651		84,466		112,117
Other Objects	65,171				65,171
Total Support Services	446,682	701,286	43,612,766	-	44,760,734
Facilities Acquisition and Construction Services					
Instructional Equipment	13,794	-	-	-	13,794
Total Facilities Acquisition and Construction Services	13,794	-	-	-	13,794
Sub-Total Expenditures	1,110,976	1,159,849	48,133,301	14,516	50,418,642
OTHER FINANCING SOURCES (USES)					
Operating Transfers in			2,536,583		2,536,583
Operating Transfers Out	-	-	(6,900,000)	-	(6,900,000)
Sub-Total Other Financing Sources (Uses)	-	-	(4,363,417)	-	(4,363,417)
Total Outflows	1,110,976	1,159,849	52,496,718	14,516	54,782,059
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Total Brought Forward (Ex. E-1f)	N.J. Nonpublic Auxiliary Services Ch. 192			N.J. Nonpublic Handicapped Services Ch. 193			Total Carried Forward
		Compensatory Education	English as a Second Language	Transportation	Supplemental Instruction	Examination and Classification	Corrective Speech	
REVENUES								
Local Sources	\$ 147,082							\$ 147,082
State Sources	766,896	\$ 102,421	\$ 25,214	\$ 25,996	\$ 12,006	\$ 18,551	\$ 12,810	963,894
Total Revenues	913,978	102,421	25,214	25,996	12,006	18,551	12,810	1,110,976
EXPENDITURES								
Instruction								
Salaries of Teachers	427,849							427,849
Purchased Professional and Technical Services	3,700	95,326	23,668					122,694
Other Purchased Services (400-500 series)	3,200			25,996				29,196
General Supplies	55,281							55,281
Other Objects	15,480							15,480
Total Instruction	505,510	95,326	23,668	25,996	-	-	-	650,500
Support Services								
Salaries of Other Professional Staff	6,678							6,678
Salaries of Secretarial and Clerical Asst.	51,969							51,969
Other Salaries	59,600							59,600
Personal Services - Employee Benefits	131,153							131,153
Purchased Professional - Educational Services	34,197				12,006	18,551	12,810	77,564
Other Purchased Professional Services	22,370							22,370
Purchased Technical Services	228							228
Contr. Serv.-Trans. (Field Trips)	1,350							1,350
Travel	432							432
Other Purchased Services (400-500 series)	2,516							2,516
Supplies & Materials	27,651							27,651
Other Objects	56,530	7,095	1,546					65,171
Total Support Services	394,674	7,095	1,546	-	12,006	18,551	12,810	446,682
Facilities Acquisition and Construction Services								
Instructional Equipment	13,794							13,794
Total Facilities Acquisition and Construction Services	13,794	-	-	-	-	-	-	13,794
Sub-Total Expenditures	913,978	102,421	25,214	25,996	12,006	18,551	12,810	1,110,976
Total Outflows	913,978	102,421	25,214	25,996	12,006	18,551	12,810	1,110,976
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Total Brought Forward (Ex. E-1g)	Nonpublic Nursing Aid	Nonpublic Technology Aid	Nonpublic Security Aid	Adult Ed Workforce	Adult Ed. NJYC	Total Carried Forward
REVENUES							
Local Sources	\$ 147,082						\$ 147,082
State Sources	482,083	\$ 22,370	\$ 5,727	\$ 12,716	\$ 94,000	\$ 150,000	766,896
Total Revenues	<u>629,165</u>	<u>22,370</u>	<u>5,727</u>	<u>12,716</u>	<u>94,000</u>	<u>150,000</u>	<u>913,978</u>
EXPENDITURES							
Instruction							
Salaries of Teachers	275,898				78,474	73,477	427,849
Purchased Professional and Technical Services	3,700						3,700
Other Purchased Services (400-500 series)	3,200						3,200
General Supplies	27,910		5,727	12,716		8,928	55,281
Other Objects	15,480						15,480
Total Instruction	<u>326,188</u>		<u>5,727</u>	<u>12,716</u>	<u>78,474</u>	<u>82,405</u>	<u>505,510</u>
Support Services							
Salaries of Other Professional Staff	6,678						6,678
Salaries of Secretarial and Clerical Asst.	18,223				10,010	23,736	51,969
Other Salaries	59,600						59,600
Personal Services - Employee Benefits	81,778				5,516	43,859	131,153
Purchased Professional - Educational Services	34,197						34,197
Other Purchased Professional Services	-	22,370					22,370
Purchased Technical Services	228						228
Contr. Serv.-Trans. (Field Trips)	1,350						1,350
Travel	432						432
Other Purchased Services (400-500 series)	2,516						2,516
Supplies & Materials	27,651						27,651
Other Objects	56,530						56,530
Total Support Services	<u>289,183</u>	<u>22,370</u>	<u>-</u>	<u>-</u>	<u>15,526</u>	<u>67,595</u>	<u>394,674</u>
Facilities Acquisition and Construction Services							
Instructional Equipment	13,794	-	-	-	-	-	13,794
Total Facilities Acquisition and Construction Services	<u>13,794</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,794</u>
Sub-Total Expenditures	<u>629,165</u>	<u>22,370</u>	<u>5,727</u>	<u>12,716</u>	<u>94,000</u>	<u>150,000</u>	<u>913,978</u>
Total Outflows	<u>629,165</u>	<u>22,370</u>	<u>5,727</u>	<u>12,716</u>	<u>94,000</u>	<u>150,000</u>	<u>913,978</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<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, 2017**

	Total Brought Forward (Ex. E-1h)	NJYC	NJYC REC TRAIL	PAGT Learning	School #17 Nickelodeon	Taub Foundation	Total Carried Forward
REVENUES							
Local Sources	\$ 76,016			\$ 711	\$ 667	\$ 69,688	\$ 147,082
State Sources	-	\$ 465,000	\$ 17,083	-	-	-	482,083
Total Revenues	76,016	465,000	17,083	711	667	69,688	629,165
EXPENDITURES							
Instruction							
Salaries of Teachers	-	262,298	13,600				275,898
Purchased Professional and Technical Services	3,700						3,700
Other Purchased Services (400-500 series)	-	3,200					3,200
General Supplies	22,058	2,698	2,443	711			27,910
Other Objects	-	15,480	-	-	-	-	15,480
Total Instruction	25,758	283,676	16,043	711	-	-	326,188
Support Services							
Salaries of Other Professional Staff	-	6,678					6,678
Salaries of Secretarial and Clerical Asst.	-	18,223					18,223
Other Salaries	-	59,600					59,600
Personal Services - Employee Benefits	-	80,738	1,040				81,778
Purchased Professional - Educational Services	20,844	13,353					34,197
Purchased Technical Services	228						228
Contr. Serv.-Trans. (Field Trips)	-	1,350					1,350
Travel	-	432					432
Other Purchased Services (400-500 series)	2,516						2,516
Supplies & Materials	12,876				667	14,108	27,651
Other Objects	-	950	-	-	-	55,580	56,530
Total Support Services	36,464	181,324	1,040	-	667	69,688	289,183
Facilities Acquisition and Construction Services							
Instructional Equipment	13,794	-	-	-	-	-	13,794
Total Facilities Acquisition and Construction Services	13,794	-	-	-	-	-	13,794
Sub-Total Expenditures	76,016	465,000	17,083	711	667	69,688	629,165
Total Outflows	76,016	465,000	17,083	711	667	69,688	629,165
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Total Brought Forward (Ex. E-1i)</u>	<u>AFG GREAT AMER</u>	<u>JOSEPH ARLENE FOUND</u>	<u>Target Fieldtrip</u>	<u>Transportation Grant</u>	<u>Total Carried Forward</u>
REVENUES						
Local Sources	\$ 53,796	\$ 228	\$ 20,202	\$ 284	\$ 1,506	\$ 76,016
Total Revenues	<u>53,796</u>	<u>228</u>	<u>20,202</u>	<u>284</u>	<u>1,506</u>	<u>76,016</u>
EXPENDITURES						
Instruction						
Purchased Professional and Technical Services	3,700					3,700
General Supplies	1,856	-	20,202	-	-	22,058
Total Instruction	<u>5,556</u>	<u>-</u>	<u>20,202</u>	<u>-</u>	<u>-</u>	<u>25,758</u>
Support Services						
Purchased Professional - Educational Services	20,844					20,844
Purchased Technical Services	-	228				228
Other Purchased Services (400-500 series)	1,010				1,506	2,516
Supplies & Materials	12,592	-	-	284	-	12,876
Total Support Services	<u>34,446</u>	<u>228</u>	<u>-</u>	<u>284</u>	<u>1,506</u>	<u>36,464</u>
Facilities Acquisition and Construction Services						
Instructional Equipment	13,794	-	-	-	-	13,794
Total Facilities Acquisition and Construction Services	<u>13,794</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,794</u>
Sub-Total Expenditures	<u>53,796</u>	<u>228</u>	<u>20,202</u>	<u>284</u>	<u>1,506</u>	<u>76,016</u>
Total Outflows	<u>53,796</u>	<u>228</u>	<u>20,202</u>	<u>284</u>	<u>1,506</u>	<u>76,016</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<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, 2017**

	Total Brought Forward (Ex. E-1j)	Nailomi Scholarship JFK	Lowes Toolbox	Passaic County Cultural & Her.	Dollar General Literacy Grant	Total Carried Forward
REVENUES						
Local Sources	\$ 30,286	\$ 17,600	\$ 354	\$ 3,700	\$ 1,856	\$ 53,796
Total Revenues	30,286	17,600	354	3,700	1,856	53,796
EXPENDITURES						
Instruction						
Purchased Professional and Technical Services	-	-	-	3,700	-	3,700
General Supplies	-	-	-	-	1,856	1,856
Total Instruction	-	-	-	3,700	1,856	5,556
Support Services						
Purchased Professional - Educational Services	20,844	-	-	-	-	20,844
Other Purchased Services (400-500 series)	1,010	-	-	-	-	1,010
Supplies & Materials	8,432	3,806	354	-	-	12,592
Total Support Services	30,286	3,806	354	-	-	34,446
Facilities Acquisition and Construction Services						
Instructional Equipment	-	13,794	-	-	-	13,794
Total Facilities Acquisition and Construction Services	-	13,794	-	-	-	13,794
Sub-Total Expenditures	30,286	17,600	354	3,700	1,856	53,796
Total Outflows	30,286	17,600	354	3,700	1,856	53,796
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Target Field Grant ES Caht</u>	<u>Rutger State House Award</u>	<u>Delta Dental</u>	<u>Total Carried Forward</u>
REVENUES				
Local Sources	\$ 700	\$ 300	\$ 29,286	\$ 30,286
Total Revenues	<u>700</u>	<u>300</u>	<u>29,286</u>	<u>30,286</u>
EXPENDITURES				
Support Services				
Purchased Professional - Educational Services			20,844	20,844
Other Purchased Services (400-500 series)	700	300	10	1,010
Supplies & Materials			8,432	8,432
Total Support Services	<u>700</u>	<u>300</u>	<u>29,286</u>	<u>30,286</u>
Sub-Total Expenditures	<u>700</u>	<u>300</u>	<u>29,286</u>	<u>30,286</u>
Total Outflows	<u>700</u>	<u>300</u>	<u>29,286</u>	<u>30,286</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Paterson Public Schools
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Fiscal Year Ended June 30, 2017

	<u>Modified Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 2,751,983	\$ 2,704,507	\$ 47,476
Other Salaries for Instruction	1,594,086	1,573,911	20,175
Other Purchased Services (400-500 series)	64,400	53,935	10,465
General Supplies	<u>191,000</u>	<u>188,182</u>	<u>2,818</u>
Total Instruction	<u>4,601,469</u>	<u>4,520,535</u>	<u>80,934</u>
Support services:			
Salaries of Program Directors	438,105	437,446	659
Salaries of Supervisors of Instruction	397,798	343,298	54,500
Salaries of Other Professional Staff	1,849,660	1,507,705	341,955
Salaries of Secr. And Clerical Assistants	162,392	161,876	516
Other Salaries	394,545	371,947	22,598
Salaries of Parent Liaison	89,455	87,601	1,854
Salaries of Master Teachers - Facilitators	1,316,759	1,183,344	133,415
Personal Services - Employee Benefits	2,833,545	2,831,247	2,298
Purchased Educational Services - Contracted Pre-K	37,877,825	33,546,355	4,331,470
Purchased Professional - Educational Services	3,131,964	2,965,845	166,119
Other Purchased Professional Services	36,225		36,225
Rentals	575,000	4,589	570,411
Contr. Serv.-Trans. (Field Trips)	48,300	10,509	37,791
Travel	46,395	13,641	32,754
Other Purchased Services (400-500 series)	310,000	62,897	247,103
Supplies & Materials	132,900	84,466	48,434
Other Objects	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total Support Services	<u>49,643,368</u>	<u>43,612,766</u>	<u>6,030,602</u>
Transfer to General Fund	<u>6,900,000</u>	<u>6,900,000</u>	<u>-</u>
Total Expenditures	<u>\$ 61,144,837</u>	<u>\$ 55,033,301</u>	<u>\$ 6,111,536</u>

CALCULATION OF BUDGET & CARRYOVER

Total 2016-2017 Pre K Aid Allocation	\$ 47,886,405
Add: Actual PEA Carryover June 30, 2016	13,946,991
Add: Budget Transfer from Gen Fund 2016-2017	<u>2,536,583</u>
Total Funds Available for 2016-2017 Budget	64,369,979
Less: 2016-2017 Budgeted PEA (Including prior year budgeted carryover)	<u>(61,144,837)</u>
Available & Unbudgeted Funds as of June 30, 2017	3,225,142
Add: June 30, 2017 Unexpended PreK Aid	<u>6,111,536</u>
2016-2017 Actual Carryover - Preschool Aid	<u>\$ 9,336,678</u>
2016-2017 PEA Carryover Budgeted in 2017-18	<u>\$ 4,562,102</u>

CAPITAL PROJECTS FUND

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>Issue/Project Title</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date Prior Years</u>	<u>Current Year</u>	<u>Cancelled Prior Year Accounts Payable</u>	<u>Cancelled Appropriation</u>	<u>Balance, June 30, 2017</u>
Schools Development Authority (On Behalf)	\$ 448,955,563	\$ 438,446,883	\$ 10,508,680			
Schools Development Authority (Direct)						
JFK Water Infiltration	15,000					\$ 15,000
School #19 Retaining Walls	34,327	29,194		\$ 8,442		13,575
School #21 Courtyard Stormdrain	418,945	414,882				4,063
MLK Exterior Doors	120,530	115,088				5,442
School #9 Roofing	51,200	51,090				110
EHS Water Infiltration	15,000					15,000
NRC HVAC Control System	15,000					15,000
JFK HS Elevator Replacement	122,577	116,740			\$ 5,837	
Improvements to Baurle Field	<u>1,200,000</u>	<u>1,025,569</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>174,431</u>
	<u>\$ 450,948,142</u>	<u>\$ 440,199,446</u>	<u>\$ 10,508,680</u>	<u>\$ 8,442</u>	<u>\$ 5,837</u>	<u>\$ 242,621</u>

Reconciliation to GAAP Basis

Project Balance, June 30, 2017		\$ 242,621
Less: Deferred Revenue:		
Unearned SDA Grant	\$ (68,190)	
Unearned City Contribution	<u>(174,431)</u>	
		<u>(242,621)</u>
Fund Balance, June 30, 2017 - GAAP Basis		<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Revenues and Other Financing Sources

State Sources

On-Behalf SDA Grant \$ 10,508,680

Local Sources

Cancellation of Prior Year Accounts Payable - Budgetary 8,442

Total Revenues 10,517,122

Expenditures and Other Financing Uses

Expenditures:

General Administration

Bad Debt Expense-Cancellation of Grant Receivable-Budgetary 5,837

Capital Outlay

Direct District Expenditures

Purchased Professional Services

On Behalf SDA Construction Services 10,508,680

Total Expenditures and Other Financing Uses 10,514,517

Excess (Deficiency) of Revenue Over (Under) Expenditures
and Other Financing Uses 2,605

Fund Balance, July 1, 2016 240,016

Fund Balance, June 30, 2017 \$ 242,621

Reconciliation to GAAP Basis

Fund Balance, June 30, 2017 - Budgetary Basis \$ 242,621

Less: Unearned Revenue (242,621)

Fund Balance, June 30, 2017 - GAAP Basis \$ -

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
J.F. KENNEDY SCHOOL, WATER INFILTRATION SYSTEM
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
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>
Expenditures and Other Financing Uses				
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 (Under) 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, 2017**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 34,327	-	\$ 34,327	\$ 34,327
Total Revenues and Other Financing Sources	<u>34,327</u>	<u>-</u>	<u>34,327</u>	<u>34,327</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	<u>29,194</u>	\$ (8,442)	<u>20,752</u>	<u>34,327</u>
Total Expenditures and Other Financing Uses	<u>29,194</u>	<u>(8,442)</u>	<u>20,752</u>	<u>34,327</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 5,133</u>	<u>\$ 8,442</u>	<u>\$ 13,575</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	\$ 19,327
Revised Authorized Cost	\$ 34,327
Percentage Increase Over Original Authorized Cost	228.85%
Percentage Completion	60.45%
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, 2017**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 418,945	-	\$ 418,945	\$ 418,945
Total Revenues and Other Financing Sources	<u>418,945</u>	<u>-</u>	<u>418,945</u>	<u>418,945</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	10,937		10,937	15,000
Construction Services	<u>403,945</u>	<u>-</u>	<u>403,945</u>	<u>403,945</u>
Total Expenditures and Other Financing Uses	<u>414,882</u>	<u>-</u>	<u>414,882</u>	<u>418,945</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 4,063</u>	<u>\$ -</u>	<u>\$ 4,063</u>	<u>\$ -</u>

Additional Project Information:

SDA Project Number	4010-250-08-OHAE
SDA Grant Number	GB-0149
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 403,945
Revised Authorized Cost	\$ 418,945
Percentage Increase Over Original Authorized Cost	2692.97%
Percentage Completion	99.03%
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, 2017**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 120,530	-	\$ 120,530	\$ 120,530
 Total Revenues and Other Financing Sources	<u>120,530</u>	<u>-</u>	<u>120,530</u>	<u>120,530</u>
 Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	12,488		12,488	15,000
Construction Services	<u>102,600</u>	<u>-</u>	<u>102,600</u>	<u>105,530</u>
 Total Expenditures and Other Financing Uses	<u>115,088</u>	<u>-</u>	<u>115,088</u>	<u>120,530</u>
 Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 5,442</u>	<u>\$ -</u>	<u>\$ 5,442</u>	<u>\$ -</u>

Additional Project Information:

SDA Project Number	4010-312-08-OHAK
SDA Grant Number	GB-0151
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 105,530
Revised Authorized Cost	\$ 120,530
 Percentage Increase Over Original Authorized Cost	 703.53%
Percentage Completion	95.48%
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, 2017**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 51,200	-	\$ 51,200	\$ 51,200
Total Revenues and Other Financing Sources	<u>51,200</u>	<u>-</u>	<u>51,200</u>	<u>51,200</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	<u>51,090</u>	<u>-</u>	<u>51,090</u>	<u>51,200</u>
Total Expenditures and Other Financing Uses	<u>51,090</u>	<u>-</u>	<u>51,090</u>	<u>51,200</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 110</u>	<u>\$ -</u>	<u>\$ 110</u>	<u>\$ -</u>

Additional Project Information:

SDA Project Number	4010-130-08-OHAN
SDA Grant Number	GB-0152
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 51,200
Revised Authorized Cost	\$ 66,200

Percentage Increase Over Original Authorized Cost	441.33%
Percentage Completion	99.79%
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, 2017**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
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>
Expenditures and Other Financing Uses				
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 (Under) Expenditures	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ -</u>

Additional Project Information:

SDA Project Number	4010-040-09-OJAB
SDA Grant Number	GB-0159
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000

Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
NEW ROBERTO CLEMENTE SCHOOL HVAC CONTROL SYSTEM
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
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>
Expenditures and Other Financing Uses				
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 (Under) Expenditures	<u>15,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ -</u>

Additional Project Information:

SDA Project Number	4010-N02-08-OHAO
SDA Grant Number	GB-0199
Grant Date	1/11/2011
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, 2017**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 122,577	\$ (5,837)	\$ 116,740	\$ 116,740
 Total Revenues and Other Financing Sources	<u>122,577</u>	<u>(5,837)</u>	<u>116,740</u>	<u>116,740</u>
 Expenditures and Other Financing Uses				
Purchased Professional and Technical Services				
Construction Services	<u>116,740</u>	<u>-</u>	<u>116,740</u>	<u>116,740</u>
 Total Expenditures and Other Financing Uses	<u>116,740</u>	<u>-</u>	<u>116,740</u>	<u>116,740</u>
 Excess (Deficit) of Revenue Over (Under) Expenditures	<u>5,837</u>	<u>\$ (5,837)</u>	<u>\$ -</u>	<u>\$ -</u>

Additional Project Information:

SDA Project Number	4010-030-09-OYAW
SDA Grant Number	GB-0197
Grant Date	8/31/2010
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 122,577
Additional Authorized Cost	\$ (5,837)
Revised Authorized Cost	\$ 116,740
 Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
BAURLE FIELD IMPROVEMENTS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
Local Sources - City Contribution	\$ 1,150,000		\$ 1,150,000	\$ 1,150,000
Transfer from Capital Outlay	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
 Total Revenues and Other Financing Sources	 <u>1,200,000</u>	 <u>-</u>	 <u>1,200,000</u>	 <u>1,200,000</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	86,409		86,409	100,000
Construction Services	<u>939,160</u>	<u>-</u>	<u>939,160</u>	<u>1,100,000</u>
 Total Expenditures and Other Financing Uses	 <u>1,025,569</u>	 <u>-</u>	 <u>1,025,569</u>	 <u>1,200,000</u>
 Excess (Deficit) of Revenue Over (Under) Expenditures	 <u>\$ 174,431</u>	 <u>\$ -</u>	 <u>\$ 174,431</u>	 <u>\$ -</u>
Additional Project Information:				
SDA Project Number	N/A			
SDA Grant Number	N/A			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 1,200,000			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 1,200,000			
 Percentage Increase Over Original Authorized Cost	 0.00%			
Percentage Completion	85.46%			
Original Target Completion Date	N/A			
Revised Target Completion Date	N/A			

ENTERPRISE FUNDS

**PATERSON PUBLIC SCHOOLS
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2017**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

**COMBINING STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-6

FIDUCIARY FUNDS

**PATERSON PUBLIC SCHOOLS
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY ASSETS AND LIABILITIES
JUNE 30, 2017**

	<u>Agency</u>		<u>Total</u>
	<u>Student Activity</u>	<u>Payroll</u>	
ASSETS			
Cash	\$ 367,375	\$ 3,062,945	\$ 3,430,320
Total Assets	<u>\$ 367,375</u>	<u>\$ 3,062,945</u>	<u>\$ 3,430,320</u>
LIABILITIES			
Payroll Deductions and Withholdings		\$ 2,563,466	\$ 2,563,466
Accrued Salaries and Wages		25,543	25,543
Summer Payment Plan Deposits		433,270	433,270
Due to Student Groups	\$ 367,375		367,375
Due to Other Funds	<u>-</u>	<u>40,666</u>	<u>40,666</u>
Total Liabilities	<u>\$ 367,375</u>	<u>\$ 3,062,945</u>	<u>\$ 3,430,320</u>

**PATERSON PUBLIC SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017**

	Balance, July 1, 2016	Cash Receipts	Cash Disbursements	Balance, June 30, 2017
<u>High School</u>				
Don Bosco Tech Academy	\$ 2,060	\$ 28,223	\$ 27,897	2,386
Eastside High School	95,632	217,432	220,236	92,828
Garrett Morgan	1,402	4,397	2,416	3,383
HARP Academy	9,713	27,784	28,841	8,656
International High School	131	15,977	16,001	107
John F. Kennedy	53,620	210,427	209,717	54,330
Panther Academy	6,064	12,794	13,528	5,330
Rosa Parks	27,484	58,273	52,103	33,654
Silk City	2,531	780	1,623	1,688
Stars Academy	1,859	20,781	19,300	3,340
Y.E.S. Academy	112	-	112	-
Total High School	\$ 200,608	\$ 596,827	\$ 591,774	\$ 205,701
<u>Adult School</u>				
Paterson Adult School	\$ 2,163	\$ 10,413	\$ 7,921	\$ 4,655
<u>Elementary Schools</u>				
School #2	2,105	7,819	4,736	5,188
School #3	840	353	923	270
School #4 Napier Academy	1,132	12,620	11,767	1,985
School #5	2,364	5,184	3,663	3,885
School #6 Academy of Performing Arts	1,013	7,071	6,982	1,102
School #7	2,704	25,556	24,268	3,992
School #8	633	5,151	5,230	554
School #9	1,427	35,976	37,216	187
School #11	822	11,908	12,571	159
School #12	4,912	8,102	9,047	3,967
School #13	(3)			(3)
School #14	67	281	90	258
School #15	15,096	21,359	16,083	20,372
School #16		13,781	8,450	5,331
School #18	7,705	21,020	22,308	6,417
School #20	(180)	12,403	11,609	614
School #21	4,547	18,165	22,525	187
School #24	8,539	31,838	30,663	9,714
School #25	576		216	360
School #26	6,201	19,242	22,793	2,650
School #28	9,438	22,842	17,682	14,598
Dr Hanj Awadallah		16,015	14,227	1,788
Alexander Hamilton Academy	1,229	254	895	588
Edward W. Kilpatrick	4,370	5,829	5,741	4,458
Martin Luther King	2,129	7,689	3,532	6,286
Roberto Clemente	2,337	4,719	5,714	1,342
New Roberto Clemente	8,563	45,989	53,981	571
Total Elementary Schools	\$ 88,566	\$ 361,166	\$ 352,912	\$ 96,820
<u>Athletic Associations</u>				
Eastside High School	31,849	62,065	38,837	55,077
JFK High School	215	77,743	72,837	5,121
Total Athletic Associations	\$ 32,064	\$ 139,808	\$ 111,674	\$ 60,198
	\$ 323,401	\$ 1,108,214	\$ 1,064,281	\$ 367,375

**PATERSON PUBLIC SCHOOLS
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Balance, July 1, <u>2016</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Balance, June 30, <u>2017</u>
Payroll Deductions and Withholdings	\$ 3,760,510	\$ 150,094,359	\$ 151,291,403	\$ 2,563,466
Accrued Salaries and Wages	29,453	142,605,406	142,609,316	25,543
Summer Payment Plan Deposits	545,850	11,036,547	11,149,127	433,270
Due to Other Funds	<u>39,305</u>	<u>1,361</u>	<u>-</u>	<u>40,666</u>
	<u>\$ 4,375,118</u>	<u>\$ 303,737,673</u>	<u>\$ 305,049,846</u>	<u>\$ 3,062,945</u>

LONG-TERM DEBT

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

THIS SCHEDULE IS NOT APPLICABLE

**PATERSON PUBLIC SCHOOLS
 SCHEDULE OF OBLIGATIONS UNDER LEASE PURCHASE AGREEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>Series</u>	<u>Interest Rate</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2016</u>	<u>Decreases</u>	<u>Balance June 30, 2017</u>
Refunding	3.25%-4.00%	\$ 11,070,000	\$ <u>4,825,000</u>	\$ <u>1,135,000</u>	\$ <u>3,690,000</u>
			\$ <u>4,825,000</u>	\$ <u>1,135,000</u>	\$ <u>3,690,000</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources					
Property Tax Levy	\$ 506,363		\$ 506,363	\$ 506,363	
State Sources:					
Debt Service Aid Type II	798,937	-	798,937	798,937	-
Total Revenues	1,305,300	-	1,305,300	1,305,300	-
EXPENDITURES:					
Regular Debt Service:					
Principal Payments-Comm. Approved Lease Purch. Agrm.	1,135,000		1,135,000	1,135,000	
Interest for Comm. Approved Lease Purch. Agrm.	170,300		170,300	170,300	\$ -
Total Expenditures	1,305,300	-	1,305,300	1,305,300	-
Net Change in Fund Balance	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

STATISTICAL SECTION

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

Contents

Exhibits

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

J-1 to J-5

Revenue Capacity

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

J-6 to J-9

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

J-10 to J-13

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

J-14 and J-15

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs. J-16 to J-20

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

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

	2008	2009	2010	2011	Fiscal Year Ended June 30,		2014	2015	2016	2017
					2012	2013				
Governmental Activities										
Net Investment in Capital Assets	\$ 268,572,972	\$ 279,041,539	\$ 286,086,922	\$ 284,385,398	\$ 278,370,900	\$ 275,437,805	\$ 270,511,776	\$ 326,411,852	\$ 349,862,450	\$ 348,068,245
Restricted	142,789	1,934	7,205,061	14,304,599	25,590,497	18,391,358	14,490,860	8,000,001	5,997,356	4,079,263
Unrestricted	<u>1,275,034</u>	<u>(8,061,760)</u>	<u>(22,804,551)</u>	<u>(23,435,573)</u>	<u>(5,028,057)</u>	<u>(642,011)</u>	<u>(119,444,374)</u>	<u>(143,742,328)</u>	<u>(160,274,128)</u>	<u>(174,387,009)</u>
Total Governmental Activities Net Position	<u>\$ 269,990,795</u>	<u>\$ 270,981,713</u>	<u>\$ 270,487,432</u>	<u>\$ 275,254,424</u>	<u>\$ 298,933,340</u>	<u>\$ 293,187,152</u>	<u>\$ 165,558,262</u>	<u>\$ 190,669,525</u>	<u>\$ 195,585,678</u>	<u>\$ 177,760,499</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 438,178	\$ 207,500	\$ 244,303	\$ 209,434	\$ 470,761	\$ 374,645	\$ 386,563	\$ 381,962	\$ 427,366	\$ 548,072
Restricted										
Unrestricted	<u>(530,757)</u>	<u>857,774</u>	<u>2,637,508</u>	<u>4,315,517</u>	<u>3,259,713</u>	<u>3,234,307</u>	<u>2,258,642</u>	<u>2,564,966</u>	<u>3,101,289</u>	<u>2,626,539</u>
Total Business-Type Activities Net Position	<u>\$ (92,579)</u>	<u>\$ 1,065,274</u>	<u>\$ 2,881,811</u>	<u>\$ 4,524,951</u>	<u>\$ 3,730,474</u>	<u>\$ 3,608,952</u>	<u>\$ 2,645,205</u>	<u>\$ 2,946,928</u>	<u>\$ 3,528,655</u>	<u>\$ 3,174,611</u>
District-Wide										
Net Investment in Capital Assets	\$ 269,011,150	\$ 279,249,039	\$ 286,331,225	\$ 284,594,832	\$ 278,841,661	\$ 275,812,450	\$ 270,898,339	\$ 326,793,814	\$ 350,289,816	\$ 348,616,317
Restricted	142,789	1,934	7,205,061	14,304,599	25,590,497	18,391,358	14,490,860	8,000,001	5,997,356	4,079,263
Unrestricted	<u>744,277</u>	<u>(7,203,986)</u>	<u>(20,167,043)</u>	<u>(19,120,056)</u>	<u>(1,768,344)</u>	<u>2,592,296</u>	<u>(117,185,732)</u>	<u>(141,177,362)</u>	<u>(157,172,839)</u>	<u>(171,760,470)</u>
Total District Net Position	<u>\$ 269,898,216</u>	<u>\$ 272,046,987</u>	<u>\$ 273,369,243</u>	<u>\$ 279,779,375</u>	<u>\$ 302,663,814</u>	<u>\$ 296,796,104</u>	<u>\$ 168,203,467</u>	<u>\$ 193,616,453</u>	<u>\$ 199,114,333</u>	<u>\$ 180,935,110</u>

Note 1 - Net Position at June 30, 2011 is restated to reflect the implementation of GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position and GASB Statement No. 65, "Items Previously Reported in Assets and Liabilities".

Note 2 - Net Position at June 30, 2014 is restated to reflect the implementation of GASB Statement No. 68, "Accounting and Financial Reporting for Pensions".

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

	Fiscal Year Ended June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 255,122,347	\$ 256,994,641	\$ 254,366,135	\$ 243,972,986	\$ 251,391,367	\$ 256,366,514	\$ 253,059,266	\$ 291,412,262	\$ 297,801,334	\$ 324,501,932
Special Education	70,084,366	68,430,395	64,509,076	80,335,399	76,206,404	78,887,337	73,938,429	88,380,425	96,445,501	111,648,814
Other Instruction	17,462,236	18,820,529	42,449,059	36,489,793	35,119,655	38,377,756	28,210,150	30,731,796	26,623,522	24,752,066
School Sponsored Activities & Athletics	2,257,183	2,172,552	2,100,779	1,801,578	1,866,156	1,939,548	2,238,586	2,518,695	2,357,825	2,740,733
Community Services	826,034	452,133	421,444	477,169	519,115	652,046	1,366,118	2,327,016	2,159,941	910,643
Support Services:										
Student and Instruction Related Services	85,459,346	87,926,747	86,441,146	72,300,897	84,268,585	88,522,496	93,581,366	105,598,719	102,661,749	105,998,478
General Administration	4,905,662	4,980,890	5,375,949	5,131,354	6,300,806	6,778,102	7,716,455	8,585,462	10,418,828	8,699,816
School Administrative Services	19,914,209	20,327,769	19,069,149	21,120,444	20,506,048	21,600,369	23,049,662	26,740,209	31,102,033	35,546,487
Central and Other Support Services	10,644,531	11,020,862	11,438,546	10,484,290	10,611,639	11,798,453	11,796,049	14,513,187	13,432,838	11,898,397
Plant Operations And Maintenance	50,367,780	56,154,208	52,189,121	52,581,933	51,018,812	57,066,081	60,061,800	64,495,295	63,915,194	59,224,010
Pupil Transportation	16,924,685	17,230,058	17,183,312	14,707,654	15,571,386	14,259,342	16,303,254	18,367,644	24,900,384	20,920,582
Interest On Long-Term Debt	575,996	530,731	499,112	473,359	433,778	391,401	356,650	298,319	257,100	208,123
Total Governmental Activities Expenses	534,544,375	545,041,515	556,042,828	539,876,856	553,813,751	576,639,445	571,677,785	653,969,029	672,076,249	707,050,081
Business-Type Activities:										
Food Service	11,399,418	10,526,895	10,744,204	10,635,560	13,855,901	13,503,631	14,847,400	16,326,907	18,192,968	19,621,758
Other Non-Major Child Care	-	-	-	-	-	-	-	-	-	-
Total Business-Type Activities Expense	11,399,418	10,526,895	10,744,204	10,635,560	13,855,901	13,503,631	14,847,400	16,326,907	18,192,968	19,621,758
Total District Expenses	\$ 545,943,793	\$ 555,568,410	\$ 566,787,032	\$ 550,512,416	\$ 567,669,652	\$ 590,143,076	\$ 586,525,185	\$ 670,295,936	\$ 690,269,217	\$ 726,671,839
Program Revenues										
Governmental Activities:										
Charges for Services:										
Instruction (Tuition)	\$ 13,685	\$ 182,207	\$ 162,205	\$ 21,078	\$ 112,053	\$ 279,276	\$ 436,260	\$ 845,262	\$ 845,262	\$ 821,317
Special Education	137,337,870	122,807,585	197,357,086	141,702,604	155,690,480	143,797,407	143,980,572	192,269,314	192,269,314	252,105,852
Operating Grants And Contributions	20,241,436	24,503,096	16,571,075	4,072,825	4,550,018	8,328,501	7,278,472	65,717,098	65,717,098	10,551,238
Capital Grants And Contributions										
Total Governmental Activities Program Revenues	157,992,991	147,492,888	214,090,366	145,796,507	160,352,551	152,405,184	151,695,304	258,831,674	258,831,674	263,478,407

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

	Fiscal Year Ended June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Business-Type Activities:										
Charges For Services										
Food Service	\$ 490,252	\$ 443,215	\$ 330,222	\$ 290,507	\$ 264,042	\$ 249,062	\$ 230,675	\$ 102,607	\$ 102,607	\$ 138,743
Child Care										
Operating Grants And Contributions	10,768,371	11,226,668	12,206,055	11,988,193	12,797,382	13,133,047	13,652,978	16,526,023	16,526,023	19,128,971
Capital Grants And Contributions			20,590	-	-	-	-	-	-	-
Total Business Type Activities Program Revenues	11,258,623	11,669,883	12,556,867	12,278,700	13,061,424	13,382,109	13,883,653	16,628,630	16,628,630	19,267,714
Total District Program Revenues	\$ 168,851,614	\$ 159,162,771	\$ 226,647,233	\$ 158,075,207	\$ 173,413,975	\$ 165,787,293	\$ 165,578,957	\$ 275,460,304	\$ 275,460,304	\$ 282,746,121
Net (Expense)/Revenue										
Governmental Activities	\$ (376,951,384)	\$ (397,548,627)	\$ (341,952,462)	\$ (394,080,349)	\$ (393,461,200)	\$ (424,234,261)	\$ (419,982,481)	\$ (395,137,355)	\$ (413,244,575)	\$ (443,571,674)
Business-Type Activities	(140,795)	1,142,988	1,812,663	1,643,140	(794,477)	(121,522)	(963,747)	301,723	(1,564,338)	(354,044)
Total District-Wide Net Expense	\$ (377,092,179)	\$ (396,405,639)	\$ (340,139,799)	\$ (392,437,209)	\$ (394,255,677)	\$ (424,355,783)	\$ (420,946,228)	\$ (394,835,632)	\$ (414,808,913)	\$ (443,925,718)
General Revenues And Other Changes In Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 36,016,971	\$ 37,457,650	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 41,455,956
Property Taxes Levied For Debt Service	374,285	326,508	365,829	505,422	301,447	404,803	504,613	505,199	505,199	506,363
Federal And State Aid - Unrestricted	339,631,121	345,165,227	289,042,114	343,007,734	366,415,045	368,018,719	368,884,255	369,511,217	369,511,217	370,680,611
Federal And State Aid - Restricted	22,154,994	8,068,737	7,865,913	8,040,499	7,633,112	6,503,881	5,875,548	6,821,305	6,821,305	6,488,351
State Aid Restricted For Debt Service Principal	510,351	537,561	631,969	558,327	558,200	593,710	615,132	639,614	639,614	694,701
Investment Earnings	1,325,169	525,364	258,142	287,214	333,383	302,752	182,280	168,921	168,921	111,169
Capital Asset Donations	24,990									
Miscellaneous Income	2,433,031	6,458,498	4,338,258	3,406,153	2,942,973	3,708,253	7,852,959	3,646,406	3,646,406	5,809,344
Loss on Sale of Assets										
Special Item - Refund of Lease Purchase and EDA Loan Proceeds										
Transfers	(5,106,723)	-	-	-	-	-	-	-	-	-
Total Governmental Activities	397,364,189	398,539,545	341,458,181	394,761,305	417,140,116	418,488,074	422,870,743	420,248,618	420,248,618	425,746,495
Business-Type Activities:										
Investment Earnings	48,216	14,865	3,874	-	-	-	-	-	-	-
Transfers	5,106,723	-	-	-	-	-	-	-	-	-
Total Business-Type Activities	5,154,939	14,865	3,874	-						
Total District-Wide	\$ 402,519,128	\$ 398,554,410	\$ 341,462,055	\$ 394,761,305	\$ 417,140,116	\$ 418,488,074	\$ 422,870,743	\$ 420,248,618	\$ 420,248,618	\$ 425,746,495
Change In Net Position										
Governmental Activities	\$ 20,412,805	\$ 990,918	\$ (494,281)	\$ 680,956	\$ 23,678,916	\$ (5,746,187)	\$ 2,888,262	\$ 25,111,263	\$ 7,004,043	\$ (17,825,179)
Business-Type Activities	5,014,144	1,157,853	1,816,537	1,643,140	(794,477)	(121,522)	(963,747)	301,723	(1,564,338)	(354,044)
Total District	\$ 25,426,949	\$ 2,148,771	\$ 1,322,256	\$ 2,324,096	\$ 22,884,439	\$ (5,867,709)	\$ 1,924,515	\$ 25,412,986	\$ 5,439,705	\$ (18,179,223)

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

	Fiscal Year Ended June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Reserved	\$ 3,739,424	\$ 13,284,804	\$ 23,123,100							
Unreserved	7,387,687	(13,371,019)	(30,682,906)							
Restricted				\$ 20,787,971	\$ 40,132,489	\$ 35,644,220	\$ 23,672,254	\$ 11,168,294	\$ 6,997,356	\$ 8,873,716
Committed				735,611	1,304,965	88,398				
Assigned				7,570,795	17,775,328	23,051,231	41,414,129	25,435,028	16,794,058	15,590,163
Unassigned	-	-	-	(29,450,263)	(32,730,590)	(33,671,357)	(32,788,716)	(35,270,379)	(34,123,708)	(33,014,513)
Total General Fund	\$ 11,127,111	\$ (86,215)	\$ (7,559,806)	\$ (355,886)	\$ 26,482,192	\$ 25,112,492	\$ 32,297,667	\$ 1,332,943	\$ (10,332,294)	\$ (8,550,634)
All Other Governmental Funds										
Reserved	\$ 272,666	\$ 287,380	\$ 99,639							
Unreserved	(440,542)	934	204,061							
Restricted				\$ 303,599	\$ 99,639	\$ 1	\$ 2	\$ 1	\$ -	\$ -
Unassigned	-	-	-	(6,612)						
Total All Other Governmental Funds	\$ (167,876)	\$ 288,314	\$ 303,700	\$ 296,987	\$ 99,639	\$ 1	\$ 2	\$ 1	\$ -	\$ -

Note:
Beginning with Fiscal Year 2011, the District implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. This Statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Reclassification of prior year fund balance amounts to comply with Statement No. 54 is not required.

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

	Fiscal Year Ended June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Property Tax Levy	\$ 36,391,256	\$ 37,784,158	\$ 39,321,785	\$ 39,461,378	\$ 39,257,403	\$ 39,360,759	\$ 39,460,569	\$ 39,461,155	\$ 39,460,146	\$ 41,962,319
Tuition Charges	13,685	182,207	162,205	21,078	112,053	279,276	436,260	845,262	775,102	821,317
Interest Earnings	1,325,169	525,364	258,142	287,214	333,383	302,752	182,280	168,921	135,267	111,169
Miscellaneous	3,177,974	6,578,298	4,447,254	4,469,806	3,754,991	3,830,539	8,119,450	3,886,056	4,840,182	5,956,426
State Sources	491,210,799	470,972,414	413,794,991	451,436,678	486,996,031	494,759,254	490,839,221	555,263,666	538,831,260	521,497,494
Federal Sources	28,474,279	29,989,992	97,564,170	45,559,184	47,038,806	32,360,678	35,528,267	35,978,213	36,214,690	31,507,427
Total Revenue	560,593,162	546,032,433	555,548,547	541,235,338	577,492,667	570,893,258	574,566,047	635,603,273	620,256,647	601,856,152
Expenditures										
Instruction										
Regular Instruction	257,248,697	255,850,796	253,045,031	242,843,062	250,473,502	254,235,762	251,732,152	268,197,450	265,648,818	272,950,185
Special Education Instruction	71,461,791	68,572,096	64,406,128	80,420,953	76,463,329	78,480,839	73,966,548	79,347,425	83,165,794	87,080,575
Other Special Instruction	17,152,745	18,448,462	42,163,148	36,226,063	34,868,504	37,976,099	27,888,392	28,863,191	24,794,077	22,063,056
School Sponsored Activities And Athletics	2,256,749	2,110,992	2,058,599	1,754,911	1,819,257	1,880,875	2,187,351	2,437,461	2,197,545	2,273,438
Community Services	840,656	452,133	421,264	478,033	520,416	650,757	1,367,302	2,317,269	2,119,456	811,233
Support Services										
Student and Inst. Related Services	85,128,193	85,487,696	84,625,373	70,242,436	82,166,444	86,056,018	91,305,022	95,747,009	90,664,723	89,100,066
General Administration	4,586,349	4,529,115	5,057,257	5,461,744	5,933,650	6,396,627	7,339,363	7,728,228	7,544,971	7,546,184
School Administrative Services	19,874,599	19,845,535	18,687,525	20,720,367	20,126,656	21,046,104	22,600,086	23,385,812	25,951,325	27,148,871
Central and Other Support Services	10,100,741	10,171,307	10,848,827	9,787,525	9,880,048	11,016,084	11,026,235	13,615,234	12,162,817	9,630,091
Plant Operations And Maintenance	42,576,923	46,247,316	44,781,867	44,533,734	42,434,222	48,475,730	50,787,442	55,488,641	53,990,871	46,656,790
Pupil Transportation	16,913,401	17,203,918	17,164,184	14,684,870	15,548,549	14,233,122	16,279,329	18,334,482	24,849,168	20,789,717
Capital Outlay	21,316,317	26,562,901	18,437,649	5,581,300	7,745,794	10,614,230	9,600,862	69,803,496	37,532,620	12,718,986
Debt Service										
Principal	660,000	835,000	880,000	910,000	940,000	970,000	1,005,000	1,045,000	1,085,000	1,135,000
Interest And Other Charges	1,530,806	472,302	429,900	393,133	362,835	330,349	295,787	257,300	214,700	170,300
Total Expenditures	551,647,967	556,789,569	563,006,752	534,038,131	549,283,206	572,362,596	567,380,871	666,567,998	631,921,885	600,074,492
Excess (Deficiency) Of Revenues Over (Under) Expenditures	8,945,195	(10,757,136)	(7,458,205)	7,197,207	28,209,461	(1,469,338)	7,185,176	(30,964,725)	(11,665,238)	1,781,660
Other Financing Sources (Uses)										
Proceeds from Lease Refunding	11,070,000									
Original Issue Discount	(44,378)									
Payment to Refunded Lease Escrow Agent	(10,080,000)									
Transfers In	25,882,197	12,014,238	8,069,873	8,140,138	7,689,724	8,438,881	8,478,510	9,726,112	15,534,311	15,924,934
Transfers Out	(30,988,920)	(12,014,238)	(8,069,873)	(8,140,138)	(7,689,724)	(8,438,881)	(8,478,510)	(9,726,112)	(15,534,311)	(15,924,934)
Total Other Financing Sources (Uses)	(4,161,101)									
Net Change In Fund Balances	\$ 4,784,094	\$ (10,757,136)	\$ (7,458,205)	\$ 7,197,207	\$ 28,209,461	\$ (1,469,338)	\$ 7,185,176	\$ (30,964,725)	\$ (11,665,238)	\$ 1,781,660
Debt Service As A Percentage Of Noncapital Expenditures	0.41%	0.25%	0.24%	0.25%	0.24%	0.23%	0.23%	0.22%	0.22%	0.22%

* Noncapital expenditures are total expenditures less capital outlay.

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

Fiscal Year Ended June 30.	Tuition	Interest on Investments	Refund of Prior Year Expenditures	Cancelled Prior Year Payables	State Dated Checks	Utility Refunds	Settlements	Private Grants	Indirect Cost Reimbursement	E-Rate Reimbursements	Miscellaneous	Total
2008	\$ 13,685	\$ 1,311,246	\$ 886,422	\$ 870,443					\$ 554,429		\$ 675,986	\$ 4,312,211
2009	182,207	510,650	379,135	1,027,603		\$ 2,980,723			624,837		1,446,200	7,151,355
2010	162,205	241,923	789,808	1,946,502	\$ 54,618				438,016		1,109,314	4,742,386
2011	21,078	287,214	1,074,415	1,115,169			\$ 428,628		677,526		787,941	4,391,971
2012	112,053	333,383	790,767	107,960	8,327				373,774	\$ 789,096	873,049	3,388,409
2013	279,276	302,752	1,466,242	981,436			293,623		107,662	243,455	615,835	4,290,281
2014	436,260	182,280	652,116	6,621,116					85,404	245,709	248,614	8,471,499
2015	845,262	168,921	2,054,205	626,895					19,868	470,000	475,438	4,660,589
2016	775,102	135,267	522,003	1,388,843			973,063		15,942	1,106,367	489,444	5,406,031
2017	821,317	111,169	2,229,076	2,022,951					54,439	752,177	750,701	6,741,830

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 ^a
2008	\$ 188,322,400	\$ 6,301,093,300	\$ 1,713,639,200	\$ 629,668,600	\$ 485,494,450	\$ 9,318,217,950	\$ 13,666,858	\$ 9,331,884,808	\$ 8,516,829,800	\$ 0.398
2009	184,572,060	6,305,862,040	1,727,489,145	610,010,200	511,254,000	9,339,187,445	13,509,374	9,352,696,819	9,038,160,514	0.412
2010	179,670,710	6,292,039,157	1,700,941,875	602,582,900	505,956,200	9,281,190,842	13,832,573	9,295,023,415	8,948,422,363	0.424
2011	183,157,910	6,235,334,057	1,686,584,175	563,238,300	496,089,200	9,164,403,642	13,832,573	9,178,236,215	8,501,229,029	0.429
2012	177,854,460	6,055,404,407	1,636,794,675	534,434,500	493,569,500	8,898,057,542	13,832,573	8,911,890,115	7,430,116,572	0.441
2013	173,580,900	5,714,628,177	1,599,660,187	517,803,000	486,480,900	8,492,153,164	13,832,573	8,505,985,737	6,821,169,779	0.463
2014	154,916,450	5,463,095,627	1,568,466,875	509,862,800	482,915,300	8,179,257,052	13,832,573	8,193,089,625	6,646,031,755	0.482
2015 (1)	57,760,000	3,444,626,600	1,344,504,900	429,150,800	398,528,300	5,674,570,600	13,181,928	5,687,752,528	5,925,172,890	0.694
2016	60,130,500	3,440,016,365	1,415,003,353	428,781,800	399,042,200	5,742,974,218	13,181,928	5,756,156,146	6,358,988,230	0.707
2017	52,539,000	3,308,963,200	1,431,450,100	444,531,500	435,737,700	5,673,221,500	13,181,928	5,686,403,428	6,091,931,422	0.738

Source: County Abstract of Ratables

^a Tax rates are per \$100

(1): The City underwent a revaluation of properties, which became effective in 2015.

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

Calendar Year	Total Direct Rate		Overlapping Rates			Total Direct and Overlapping Tax Rate
	Paterson Public Schools	City of Paterson	County of Passaic	County Open Space		
2008	\$ 0.398	\$ 0.997	\$ 0.448	\$ 0.010	\$ 1.853	
2009	0.412	1.038	0.471	0.010	1.931	
2010	0.424	1.191	0.502	0.010	2.126	
2011	0.429	1.565	0.511	0.010	2.515	
2012	0.441	1.597	0.468	0.008	2.515	
2013	0.463	1.744	0.529	0.008	2.744	
2014	0.482	1.882	0.528	0.008	2.900	
2015 (1)	0.694	2.678	0.725	0.011	4.108	
2016	0.707	2.819	0.801	0.011	4.339	
2017	0.738	2.661	0.750	0.011	4.160	

Source: County Abstract of Ratables

(1) : The City underwent a revaluation of properties which became effective in 2015.

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

Taxpayer	2017		2008	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
St. Joseph's Hospital and Medical Center	\$ 67,921,800	1.19%		
Getty Industries-Alma Realty	24,134,000	0.42%		
Rt 20 Retail Center, LLC	23,688,000	0.42%		
St. Joseph's Hospital and Medical Center	21,736,400	0.38%		
Riverview Towers I, LLC	20,912,000	0.37%		
Riverview Towers II, LLC	20,912,000	0.37%		
Center City Partners/Alma Realty	17,000,000	0.30%		
Barnert Management	16,230,700	0.29%		
Park East Terrace	15,000,000	0.26%		
Ivy Madison Property, LLC	14,770,600	0.26%		
297 Paterson, LLC			24,093,700	0.26%
Beckwith Paterson Joint Venture			21,974,500	0.24%
Rt 20 Retail Center, LLC			21,449,000	0.23%
Paterson Plaza LLC			20,357,400	0.22%
Okonite Co.			18,403,700	0.20%
Great Falls Realty Associates, LLC			17,884,000	0.19%
Riverview Towers, 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%
Patterson Fedelco Co., LLC			14,122,000	0.15%
	<u>\$ 174,383,700</u>	<u>3.03%</u>	<u>\$ 183,212,500</u>	<u>1.96%</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	
2008	\$ 36,391,256	\$ 36,391,256	100.00%	N/A
2009	37,784,158	37,784,158	100.00%	N/A
2010	39,321,785	39,321,785	100.00%	N/A
2011	39,461,378	39,461,378	100.00%	N/A
2012	39,257,403	39,257,403	100.00%	N/A
2013	39,360,759	39,360,759	100.00%	N/A
2014	39,460,569	39,460,569	100.00%	N/A
2015	39,461,155	39,461,155	100.00%	N/A
2016	39,460,146	39,460,146	100.00%	N/A
2017	41,962,319	41,962,319	100.00%	N/A

**PATERSON PUBLIC SCHOOLS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)**

Fiscal Year Ended June 30,	<u>Governmental Activities</u>			Total District	Population	Per Capita
	General Obligation Bonds	Certificates of Participation	Capital Leases			
2008		\$ 12,495,000		\$ 12,495,000	144,961	\$ 86
2009		11,660,000		11,660,000	145,834	80
2010		10,780,000		10,780,000	146,474	74
2011		9,870,000		9,870,000	145,895	68
2012		8,930,000		8,930,000	146,715	61
2013		7,960,000		7,960,000	147,122	54
2014		6,955,000		6,955,000	147,490	47
2015		5,910,000		5,910,000	147,754	40
2016		4,825,000		4,825,000	147,000	33
2017		3,690,000		3,690,000	147,000 *	25

Source: District records

* - Estimated

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

Fiscal Year Ended June 30,	<u>General Bonded Debt Outstanding</u>			Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligations Bonds	Deductions	Net General Bonded Debt Outstanding		
2008	\$ -		\$ -	0.00%	\$ -
2009	-		-	0.00%	-
2010	-		-	0.00%	-
2011	-		-	0.00%	-
2012	-		-	0.00%	-
2013	-		-	0.00%	-
2014	-		-	0.00%	-
2015	-		-	0.00%	-
2016	-		-	0.00%	-
2017	-		-	0.00%	-

Source: District records

Notes:

a See Exhibit J-6 for property tax data.

b See Exhibit J-14 for population data.

PATERSON PUBLIC SCHOOLS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2017
(Unaudited)

	<u>Total Debt</u>
Direct Municipal Debt: (1)	
City of Paterson (Net Debt)	\$ 122,680,498
Paterson Public Schools - COPS	<u>3,690,000</u>
Total Direct Debt	<u>126,370,498</u>
Other Debt (As of December 31, 2016)	
County of Passaic (2)	49,888,644
Passaic County Utilities Authority (2)	7,339,172
Passaic Valley Water Commission (4)	64,122,239
Passaic Valley Sewerage Commission (3)	27,639,347
North Jersey District Water Supply Commission (3)	<u>4,616,378</u>
Total Overlapping Debt	<u>153,605,780</u>
Total Direct and Overlapping Debt	<u>\$ 279,976,278</u>

Source:

- (1) City of Paterson's June 30, 2017 Annual Debt Statement
- (2) Based on Equalized Value of Municipality to County Total
- (3) Based on Usage
- (4) Based upon ownership

PATERSON PUBLIC SCHOOLS
 LEGAL DEBT MARGIN INFORMATION
 LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2017

Equalized Valuation Basis	
2014	\$ 6,513,703,155
2015	6,268,858,374
2016	6,279,906,198
	<u>\$ 19,062,467,727</u>
Average Equalized Valuation of Taxable Property	\$ 6,354,155,909
Debt Limit (6 % of average equalization value)	381,249,355
Total Net Debt Applicable to Limit	-
Legal Debt Margin	<u>\$ 381,249,355</u>

	Fiscal Year Ended June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt limit	\$ 432,849,896	\$ 346,162,291	\$ 523,292,446	\$ 524,076,155	\$ 499,368,714	\$ 464,892,787	\$ 409,009,586	\$ 431,501,045	\$ 391,732,525	\$ 381,249,355
Total net debt applicable to limit	<u>3,410,048</u>	<u>2,875,296</u>	<u>1,768,035</u>	<u>1,768,036</u>	<u>1,193,900</u>	<u>604,804</u>	-	-	-	-
Legal debt margin	<u>\$ 429,439,848</u>	<u>\$ 343,286,995</u>	<u>\$ 521,524,411</u>	<u>\$ 522,308,119</u>	<u>\$ 498,174,814</u>	<u>\$ 464,287,983</u>	<u>\$ 409,009,586</u>	<u>\$ 431,501,045</u>	<u>\$ 391,732,525</u>	<u>\$ 381,249,355</u>
Total net debt applicable to the limit as a percentage of debt limit	0.79%	0.83%	0.34%	0.34%	0.24%	0.13%	0.00%	0.00%	0.00%	0.00%

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

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

Year	Population	County Per Capita Personal Income	Unemployment Rate
2008	144,961	\$ 39,907	10.60%
2009	145,834	38,932	16.30%
2010	146,474	39,807	16.20%
2011	145,895	41,371	16.20%
2012	146,715	41,824	16.50%
2013	147,122	41,857	14.80%
2014	147,490	43,687	11.90%
2015	147,754	47,189	10.10%
2016	147,000	not available	9.20%
2017	147,000 *	not available	not available

Source: New Jersey State Department of Education

* - Estimated

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

	2017		2007	
	Employer	Employees	Employees	Employees
		Percentage of Total Municipal Employment		Percentage of Total Municipal Employment

INFORMATION NOT AVAILABLE

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

<u>Function/Program</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Instruction										
Regular	2,064	2,082	1,476	1,416	1,458	1,561	1,624	1,649	1,629	1,543
Special Education	703	614	594	849	845	977	1,120	1,158	1,045	950
Other Instruction	175	161	132	297	316	215	131	129	80	159
Nonpublic School Programs	-									
Adult/Continuing Education Programs	10	9	4	18	25	23	26	27	11	8
Support Services:										
Student & Instruction Related Services	349	375	373	558	478	658	771	760	584	620
General Administration	219	216	188	19	19	28	36	31	27	20
School Administrative Services	189	188	193	103	107	106	114	109	197	205
Other Administration Services	20	10	26	77	77	86	94	92	63	62
Central Services	91	78	78	72	72	75	78	71	70	65
Administrative Information Technology	10	11	12	5	6	8	9	10	12	10
Plant Operations and Maintenance	201	193	183	142	142	165	171	181	175	105
Pupil Transportation	6	6	5	5	5	5	5	5	6	6
Other Support Services				4	4	4	9	5	5	3
Cafeteria Monitors								148	132	118
Special Schools							153			
Food Service	304	165	147	174	154	177		218	240	240
Child Care							215			
Total	<u>4,341</u>	<u>4,108</u>	<u>3,409</u>	<u>3,739</u>	<u>3,708</u>	<u>4,088</u>	<u>4,555</u>	<u>4,593</u>	<u>4,274</u>	<u>4,114</u>

Source: District Personnel Records

PATERSON PUBLIC SCHOOLS
 OPERATING STATISTICS
 LAST TEN FISCAL YEARS
 (Unaudited)

Pupil/Teacher Ratio

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance	% Change in	
						Elementary	Middle School	Senior		(ADA)	Average Daily Enrollment	Student Attendance Percentage
2008	24,087	\$ 528,140,844	\$ 21,926	5.06%	2,639	N/A	N/A	N/A	23,961	21,981	-2.62%	91.74%
2009	23,575	528,919,366	22,436	2.32%	2,640	N/A	N/A	N/A	23,510	21,645	-1.88%	92.07%
2010	24,165	543,259,203	22,481	0.20%	2,682	N/A	N/A	N/A	23,995	22,152	2.06%	92.32%
2011	25,907	527,153,698	20,348	-9.49%	2,439	N/A	N/A	N/A	24,342	22,374	1.45%	91.92%
2012	26,665	540,224,577	20,260	-0.43%	2,619	N/A	N/A	N/A	24,592	22,680	1.03%	92.23%
2013	26,782	560,448,017	20,926	2.84%	2,597	N/A	N/A	N/A	24,454	22,671	0.46%	92.71%
2014	26,953	556,479,222	20,646	1.47%	2,597	N/A	N/A	N/A	24,749	23,020	1.21%	93.01%
2015	27,413	595,462,202	21,722	7.22%	2,625	N/A	N/A	N/A	24,875	23,186	0.51%	93.21%
2016	27,413	593,089,565	21,635	3.39%	2,626	N/A	N/A	N/A	25,015	23,393	0.56%	93.52%
2017	27,515	586,050,206	21,299	3.16%	2,627	N/A	N/A	N/A	25,494	23,714	1.91%	93.02%

Sources: District records

Note: Enrollment based on annual October district count.
 Operating expenditures equal total expenditures less debt service and capital outlay.
 Cost per pupil represents operating expenditures divided by enrollment.

PATERSON PUBLIC SCHOOLS
FY 2017 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Early Learning Center										
660 14th Ave.										
Square Feet	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001
Capacity (students)										
Students on Roll	127	135	136	147	150	155	131	120	135	60
Rutland Early Childhood Ctr. (1914)										
Square Feet	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373
Capacity (students)										
Students on Roll										
Elementary										
School 1 (2002)										
Square Feet (See PS 26)	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418
Capacity (students)										
Students on Roll	308	293	294	294	281	307	326	311	239	285
School 2 (1921, 1998)										
Square Feet	98,697	98,697	98,697	98,697	98,697	85,887	85,887	85,887	85,887	85,887
Capacity (students)										
Students on Roll	602	610	619	619	614	622	635	600	606	597
School 3 (1879)										
Square Feet	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908
Capacity (students)										
Students on Roll	431	449	447	447	466	453	433	416	394	433
School 4 (1922)										
Square Feet	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391
Capacity (students)										
Students on Roll	391	372	619	617	553	637	511	519	500	453
School 5 (1939)										
Square Feet	108,886	108,886	108,886	108,886	108,886	99,735	99,735	99,735	99,735	99,735
Capacity (students)										
Students on Roll	1,019	1,042	957	957	863	890	829	835	772	699
School 6 (1921) - Performing Arts Academy										
Square Feet	97,075	97,075	97,075	97,075	97,075	89,054	89,054	89,054	89,054	89,054
Capacity (students)										
Students on Roll	427	576	519	519	405	396	439	487	495	512
School 7 (1919)										
Square Feet	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835
Capacity (students)										
Students on Roll	276	288	264	264	250	265	239	264	252	253
School 8 (1926)										
Square Feet	95,106	95,106	95,106	95,106	95,106	74,000	74,000	74,000	74,000	74,000
Capacity (students)										
Students on Roll	564	538	547	547	519	509	512	592	576	505
School 9 (1988)										
Square Feet	123,768	123,768	123,768	123,768	123,768	110,000	110,000	110,000	110,000	110,000
Capacity (students)										
Students on Roll	1,223	1,239	1,272	1,274	1,305	1,282	1,279	1,283	1,150	847
School 10 (1921)										
Square Feet	83,572	83,572	83,572	83,572	83,572	58,573	58,573	58,573	58,573	58,573
Capacity (students)										
Students on Roll	689	589	593	594	504	499	594	585	607	607

PATERSON PUBLIC SCHOOLS
FY 2017 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
School 11 (1905)										
Square Feet	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446
Capacity (students)										
Students on Roll	196	173	179	179	211	214	236	254	267	257
School 12 (1913)										
Square Feet	72,686	72,886	72,886	72,886	72,886	72,886	72,886	72,886	72,886	72,886
Capacity (students)										
Students on Roll	481	529	530	530	519	541	554	551	528	521
School 13 (1926)										
Square Feet	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091
Capacity (students)										
Students on Roll	635	611	549	549	585	615	567	521	527	544
School 14 (1887)										
Square Feet	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422
Capacity (students)										
Students on Roll	245	228	220	220	236	214	190	214	226	239
School 15 (1923)										
Square Feet	147,502	147,502	147,502	147,502	147,502	110,104	110,104	110,104	110,104	110,104
Capacity (students)										
Students on Roll	830	802	762	762	728	790	764	754	791	671
New School 16 (2016/17)										
Square Feet										109,500
Capacity (students)										
Students on Roll										641
School 16 (1891) - Great Falls Academy										
St. Paul's lease -Lease (new school under construction)							16,420	-	-	
Capacity (students)										
Students on Roll						131				
School 17 (1891) - Urban Leadership										
Square Feet	17,250	17,250	17,250	17,250		17,520	17,520	17,520	17,520	17,520
Capacity (students)										
Students on Roll	167					0				
School 18 (1939)										
Square Feet	102,086	102,086	102,086	102,086	102,086	102,086	102,086	102,086	102,086	102,086
Capacity (students)										
Students on Roll	983	1,009	1,063	1,063	1,064	1,042	920	975	930	956
School 19 (1896)										
Square Feet	37,269	37,269	37,269	37,269	37,269	34,869	34,869	34,869	34,869	34,869
Capacity (students)										
Students on Roll	372	350	377	377	361	373	396	390	392	374
School 20 (1898)										
Square Feet	83,064	83,064	83,064	83,064	83,064	83,064	83,064	83,064	83,064	83,064
Capacity (students)										
Students on Roll	462	507	489	488	474	541	502	462	501	496
School 21 (1905)										
Square Feet	119,516	119,516	119,516	119,516	119,516	103,516	103,516	103,516	103,516	103,516
Capacity (students)										
Students on Roll	700	691	695	695	720	714	680	757	757	751
School 24 (1909)										
Square Feet	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800
Capacity (students)										
Students on Roll	418	564	686	687	819	919	925	946	913	845

PATERSON PUBLIC SCHOOLS
FY 2017 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
School 25 (1932)										
Square Feet	75,564	75,564	75,564	75,564	75,564	72,564	72,564	72,564	72,564	72,564
Capacity (students)										
Students on Roll	612	667	684	684	664	689	705	721	748	572
School 26 (1952)										
Square Feet	58,001	58,001	58,001	58,001	58,001	98,248	98,248	98,248	98,248	98,248
Capacity (students)										
Students on Roll	549	599	617	616	609	589	623	595	563	569
School 27 (1956)										
Square Feet	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198
Capacity (students)										
Students on Roll	970	930	899	899	870	864	795	810	814	827
School 28 (1956)										
Square Feet	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417
Capacity (students)										
Students on Roll	493	488	527	527	478	222	455	504	488	489
School 29 (1924)										
Square Feet	24,000	24,000	24,000	24,000	24,000	25,992	25,992	25,992	25,992	25,992
Capacity (students)										
Students on Roll	303	333	330	330	327	309	286	291	300	290
School 30 MLK										
Square Feet	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168
Capacity (students)										
Students on Roll	858	910	886	886	839	863	866	782	849	664
New Roberto Clemente (2005)										
Square Feet	124,834	124,834	124,834	124,834	124,834	124,834	132,834	124,834	124,834	124,834
Capacity (students)										
Students on Roll	811	813	829	529	796	757	677	651	587	572
Norman S. Weir (1891)										
Square Feet	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943
Capacity (students)										
Students on Roll	270	249	266	266	273	280	293	3,210	301	291
Roberto Clemente (1920)										
Square Feet	35,000	35,000	35,000	35,000	35,000	30,797	30,797	30,797	30,797	30,797
Capacity (students)										
Students on Roll	340	335	347	347	331	344	338	330	337	334
Edward Kilpatrick										
Square Feet	51,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527
Capacity (students)										
Students on Roll	412	421	431	430	439	430	420	382	421	404
Dale Ave.										
Square Feet	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500
Capacity (students)										
Students on Roll	383	442	388	387	330	368	381	361	397	340
Dr. Hani Awadallah (2016/17)										
Square Feet										109,200
Capacity (students)										
Students on Roll										647

PATERSON PUBLIC SCHOOLS
FY 2017 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
High School										
Eastside High School (1870)										
Square Feet	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180
Capacity (students)										
Students on Roll	1,731	1,738	1,729	1,729	1,922	1,858	1,928	2,039	2,175	2,315
JFK High School (1963)										
Square Feet	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210
Capacity (students)										
Students on Roll	1,932	2,035	2,044	2,044	2,249	2,212	2,230	2,225	2,252	2,325
Rosa Parks High School (1986)										
Square Feet	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945
Capacity (students)										
Students on Roll	203	226	234	234	249	252	264	279	288	278
International HS and Garrett Morgan										
Square Feet	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275
Capacity (students)										
Students on Roll	388	388	359	359	387	514	510	550	589	657
Academies										
Panther (2004)										
Square Feet	27,845	57,845	57,845	57,845	57,845	27,845	27,845	27,845	27,845	27,845
Capacity (students)										
Students on Roll	196	224	231	231	227	226	220	191	195	207
Silk City (1908)										
Square Feet	31,113	31,113	31,113	31,113	31,113	31,117	31,117	31,117	31,117	31,117
Capacity (students)										
Students on Roll	68	85	88	88	99	71	86	87	106	92
YES Academy - Formerly Academy of Performing Arts										
Square Feet	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240
Capacity (students)										
Students on Roll					94	87	74	89	75	45

PATERSON PUBLIC SCHOOLS
FY 2017 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Alexander Hamilton Academy-Lease	63,600	63,600	63,600	63,600	63,600	73,062	73,062	-	73,062	73,062
Square Feet										
Capacity (students)										
Students on Roll				401	380	465	527	557	567	564
Urban Leadership Academy-Lease - Now at PS 17										
Square Feet										
Capacity (students)										
Students on Roll	198			167	148	141	141	156	138	141
Urban Leadership Academy-39th Street-Lease - Now at PS 17										
Square Feet	6,700	6,700								
Capacity (students)										
Students on Roll										
BUILD Academy-Don Bosco-Lease										
Square Feet	63,400	63,400	63,400	63,400	63,400	63,640	63,640	63,640	63,640	63,340
Capacity (students)										
Students on Roll					576	607				
Paterson Pre-Collegiate Academy-Lease - Vacated										
Square Feet	25,980	25,980	25,980	25,980						
Capacity (students)										
Students on Roll										
Sports Business and Public Safety Academy and Destiny-Lease										
Square Feet	19,500	19,500	19,500	19,500	19,500	29,828	29,828	29,828	29,828	29,828
Capacity (students)										
Students on Roll					80	106	79	-	-	
Garrett Morgan Academy - Lease - Vacated as of 6/30/2012										
Square Feet	12,000	12,000	12,000	12,000	12,000					
Capacity (students)										
Students on Roll					122					
HARP, (IMPACT and STARS Academy NO)-Lease										
Square Feet	58,507	58,507	58,507	58,507	58,507	58,507	58,507	58,507	58,507	58,507
Capacity (students)										
Students on Roll					339	272	264	275	274	
Alternative Middle School-Boys & Girls Club-Lease - Vacated as of 6/30/2012										
Square Feet	23,507	23,507	23,507	23,507						
Capacity (students)										
Students on Roll										
Saint Mary's - Lease										
Square Feet						31,185	31,185	31,185	31,185	31,185
Capacity (students)										
Students on Roll							182	171	165	
Saint Therese (STARS) - Lease										
Square Feet								19,138	19,138	19,138
Capacity (students)						19,138	19,138			
Students on Roll							69	73	84	89
Saint Paul's - (Great Falls) - Lease										
Square Feet								16,420	16,420	16,420
Capacity (students)										
Students on Roll										
STUDENTS ON ROLL	22,096	22,478	22,706	22,983	24,455	24,635	23,824	26,921	24,022	22,881

PATERSON PUBLIC SCHOOLS
FY 2017 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Other										
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	113,385		113,385	113,385	113,385	113,385	113,385
133 Ellison St-Parent Resource/C&I/Bilingual-Lease										
Square Feet	7,529	7,529								
160 Ward St.-Lease										
Square Feet	6,600	6,600								
408 Grand St.-Lease										
Square Feet	1,200	1,200								
Wharehouse-Sheridan Ave-Lease										
Square Feet	55,525	55,525	55,525	55,525		55,525	55,525	55,525	55,525	55,525
PS #16 knocked down; new school under construction	18,803	18,803	18,803	18,803		18,803				
Number of Schools at June 30, 2017										
Early Learning Center = 2										
Elementary/Middle = 34										
High School = 4										
Academies = 11										
Other = 4										

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

School Facilities	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
School 2	\$ 104,291	\$ 141,134	\$ 144,818	\$ 154,520	\$ 147,694	\$ 195,634	\$ 195,168	\$ 196,612	\$ 171,620	\$ 136,560
School 3	50,690	50,764	52,089	55,579	53,123	70,367	70,199	81,267	70,937	56,445
School 3 Trailers	6,810	9,163	9,402	10,032	9,589	12,702	12,671	14,669	12,804	10,189
School 4	138,940	160,716	164,911	175,959	168,184	222,778	222,247	257,285	224,581	178,702
School 5	157,996	155,704	159,768	170,472	162,939	215,831	215,316	228,313	199,291	158,579
Old School No. 5	51,722	62,111	63,732	68,002	64,997	86,096	85,890	99,431	86,792	
School 6 - Academy of Perf. Arts	130,763	138,814	142,438	151,981	145,264	192,419	191,960	203,862	177,948	141,596
School 7	74,029	69,833	71,656	76,456	73,077	96,799	96,568	111,793	97,583	77,648
School 8	101,189	135,999	139,549	148,898	142,318	188,516	188,067	169,401	147,868	117,660
School 9	182,901	176,985	181,605	193,771	185,208	245,329	244,744	251,812	219,803	174,900
School 10	123,500	119,505	122,625	130,840	125,058	165,654	165,259	134,085	117,041	93,131
School 11	53,195	50,687	52,011	55,494	53,042	70,260	70,092	81,143	70,829	56,359
School 12	99,890	104,225	106,946	114,110	109,068	144,473	144,128	166,851	145,642	115,889
School 13	124,056	134,547	138,060	147,309	140,799	186,504	186,060	215,393	188,014	149,605
School 14	24,060	23,483	24,096	25,710	24,574	32,551	32,474	37,593	32,814	26,111
School 15	162,708	210,923	216,430	230,929	220,724	292,374	291,677	252,050	220,011	175,065
School 15 Trailers	9,079									
New School 16										173,310
School 16 - Great Fall Academy	23,890	26,888	27,590	29,438	28,137	37,271	37,182	43,044	37,573	
School 17 - Urban Leadership Academy	26,340	24,667	25,311	27,007	25,813	34,192	34,111	40,107	35,009	27,857
School 18	129,286	127,662	130,995	139,771	133,594	176,960	176,538	204,371	178,393	141,949
School 18 Trailers	3,121	18,318	18,796	20,055	19,169	25,392	25,331	29,325	25,597	20,368
School 19	46,197	53,294	54,685	58,348	55,770	73,874	73,697	79,822	69,676	55,442
School 20	114,173	118,779	121,880	130,045	124,298	164,647	164,254	190,150	165,979	132,072
School 21	149,649	170,904	175,366	187,114	178,845	236,901	236,336	236,969	206,847	164,590
School 24	111,248	144,141	147,904	157,812	150,839	199,803	199,326	230,751	201,419	160,272
School 25	108,700	108,054	110,875	118,303	113,075	149,781	149,424	166,113	144,998	115,377
School 1 & 26	145,188	117,857	120,933	129,035	123,333	163,369	162,979	195,585	170,723	13,586
School 26 Trailers****	1,169	18,318	18,796	20,055	19,169	25,392	25,331	29,325	25,597	20,368
School 27	121,870	148,611	152,491	162,707	155,516	205,999	205,508	237,907	207,666	165,242
School 27 Trailers****	1,169	6,109	6,268	6,688	6,393	8,468	8,448	9,779	8,536	6,792
School 28	148,915	149,313	153,211	163,475	156,251	206,972	206,479	239,031	208,647	166,023
School 29	35,466	34,319	35,215	37,574	35,914	47,572	47,459	59,501	51,938	41,327
Dr. Hani Awadallah										168,540
Martin Luther King	157,878	153,247	157,248	167,782	160,367	212,425	211,919	245,329	214,144	170,397
East Side HS/Bauerle Field	429,276	410,261	420,971	449,174	429,324	568,689	567,332	642,120	560,498	445,995
East Side Trailers	14,305	15,272	15,671	16,721	15,982	21,170	21,119	24,449	21,341	16,981
JF Kennedy HS	479,158	458,543	470,513	502,239	479,849	534,588	534,099	634,068	640,758	649,875
JFK Trailers	11,444	12,537	12,537	13,376	12,785	16,936	16,895	19,559	17,073	13,585
Rosa Parks HS	72,879	67,130	68,882	73,497	70,249	93,053	92,831	107,466	93,806	74,643
Roberto Clemente	59,396	50,045	51,356	54,796	52,375	69,376	69,211	70,500	61,538	48,967
660 14th Avenue	17,733	20,021	20,544	21,920	20,951	27,752	27,686	32,051	27,977	22,262
Silk City 2000 Academy - Sage	45,620	44,491	45,652	48,711	46,558	61,671	61,524	71,233	62,178	49,476
The Mall	86,460	83,663	85,847	91,599	87,551	115,971	115,694	133,934	116,909	93,026
137 Ellison	38,392	37,151	38,120	40,674	38,877	51,497	51,374	59,473	51,913	
YES Academy	36,944	20,363	20,894	22,294	21,309	28,226	28,159	32,598	28,454	22,642
Norman S. Weir	81,591	97,156	99,693	106,372	101,671	134,675	134,353	155,535	135,764	108,029
Temple Emanuel/Urban Leadership										
Clinton Street	18,420									
Academy for Urban Leadership	9,901	9,581								
Dale Avenue	79,903	87,943	90,239	96,284	92,029	121,904	121,613	140,786	122,890	97,785
Edward Kilpatrick #33	85,290	75,112	77,073	82,236	78,602	104,117	103,869	120,245	104,960	83,518
Alexander Hamilton	64,519	90,946	93,320	99,572	95,172	126,066	125,765	167,254	145,994	116,169

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

School Facilities	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Department of Facilities (Warehouse)	\$ 82,053	\$ 79,399	\$ 81,472	\$ 86,930	\$ 83,088	\$ 110,060	109,798	127,108	\$ 110,951	\$ 88,285
Colt Street										66,780
Early Childhood Trailers	20,287									
Superintendent Office - 35 Church St.	42,486	41,742								
Board of Education Office - 33 Church St.	35,047	34,937								
Gorney & Gorney										
Don Bosco	162,555	91,004	93,379	99,635	95,232	126,145	125,844	145,685	127,166	101,188
Rutland	14,193	14,833	15,220	16,240	15,522	20,561	20,512	23,746	20,728	16,493
Young Parent Program (133 Ellison)	11,126	10,767								
Great Falls Academy (Alabama Ave.)	18,842									
Boys and Girls Club	34,738	33,614	34,492	36,803	35,176	46,595	46,484	53,812	46,972	
Garrett Morgan Academy	17,733	17,160	17,608	18,780	17,957	23,786	23,729	27,470	23,978	
Hinchliffe Stadium	22,415	21,690	22,256	23,738	22,698	30,066	29,994	34,723	30,309	
John Raad										
Ward Street	9,753	9,438								
Panther Academy	41,378	82,202	84,348	89,999	86,021	113,945	113,673	63,743	55,640	44,274
The New Roberto Clemente	170,609	178,509	183,169	195,440	186,803	247,442	246,852	285,770	249,445	198,486
New Roberto - K Center								18,314	15,986	12,720
Boris Kroll Sports/Business Acad.**	28,817	27,884	28,612	30,529	29,180	38,652	38,560	68,282	59,602	47,427
408 Grand St.	1,846	1,717								
St. Anthony's-Urban Leadership	30,292	29,314								
New International High School (2008)		173,434	177,947	189,868	181,478	240,388	239,814	277,623	242,333	192,827
90 Delaware - New Admin. Offices.			166,460	177,516	169,671	224,748	224,212	259,561	226,567	180,282
St. Mary's (PS 4)					46,666	61,814	61,667	71,389	62,314	
St. Theresa (STARS)					28,638	37,935	37,845	43,811	38,242	30,429
St. Paul's - Great Falls								37,590	32,812	26,108
Total School Facilities	\$ 5,295,479	\$ 5,594,623	\$ 5,763,975	\$ 6,150,214	\$ 5,953,555	\$ 7,785,133	\$ 7,867,350	\$ 8,788,567	\$ 7,671,418	\$ 6,260,203

* School facilities as defined under EPCFA (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

** Boris Kroll did not appear on 2004 or 2005 reports in error.

*** JFK & 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

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PATERSON PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2017
(unaudited)

	<u>Coverage</u>	<u>Deductible</u>
Commercial Property		
Building, Personal Property, Equipment Breakdown	500,000,000	50,000
Business Income	2,000,000	48 Hours
Musical Instruments	485,100	5,000
Accounts Receivable	5,000,000	50,000
Valuable Papers	5,000,000	50,000
EDP Equipment	25,000,000	50,000
Newly Constructed or Acquired Property (120 Days)	10,000,000	50,000
Ordinance or Law	10,000,000	50,000
Terrorism	200,000,000	50,000
Earthquake	25,000,000	100,000
Flood (Other than Zone A)	25,000,000	100,000
Flood (Zone A)	2,500,000	500,000
Excess Liability		
General Liability (Per Occurrence / Aggregate)	5,000,000 / 10,000,000	500,000
Automobile Liability (Per Occurrence / Aggregate)	5,000,000 / N/A	1,000,000
Employee Benefits Liability (Per Occurrence / Aggregate)	5,000,000 / 10,000,000	500,000
Policy)	250,000	None
Excess Workers' Compensation & Employer's Liability		
Excess Workers' Compensation	Statutory	750,000
Excess Employer's Liability	Each Accident Disease, Each Employee Aggregate	750,000 750,000 750,000
Excess Liability - Excess Underlying \$5,000,000		
Excess Layer (Per Occurrence / Aggregate)	5,000,000 / 5,000,000	N/A
Excess Liability - Excess Underlying \$10,000,000		
Excess Layer (Per Occurrence / Aggregate)	5,000,000 / 5,000,000	N/A
Commercial Crime		
Forgery & Alteration, Employee Theft	500,000	5,000
Money and Securities	25,000	2,500
Commercial Auto		
Liability	1,000,000	None
Hired & Non-Owned Liability	1,000,000	None
Auto Physical Damage	Comprehensive Collision	Actual Cash Value Actual Cash Value
		2,000 2,500
School Board Legal Liability & Employer Practices Liability		
Each Wrongful Act / Aggregate	5,000,000 / 5,000,000	100,000
NFIP - Flood Insurance (School #4)		
Building	500,000	50,000
Contents	500,000	50,000
Public Officials Surety Bond		
Fabiana Mello (Treasurer)	2,000,000	None

Source: District Records

SINGLE AUDIT



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
GARY W. HIGGINS, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
DONNA L. JAPHET, CPA, PSA
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ELIZABETH A. SHICK, CPA, RMA, PSA
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RALPH M. PICONE, CPA, RMA, PSA
DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
MARK SACO, CPA
SHERYL M. NICOLosi, CPA, PSA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2017 and the related notes to the financial statements, which collectively comprise the Paterson Public Schools' basic financial statements and have issued our report thereon dated November 27, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Paterson Public Schools' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Paterson Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2017-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Paterson Public Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which is described in the accompanying schedule of findings and questioned costs as item 2017-001.

We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the Paterson Public Schools in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 27, 2017.

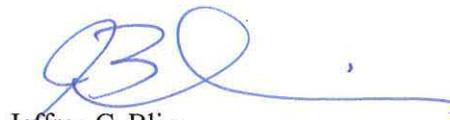
Paterson Public Schools' Responses to Findings

The Paterson Public Schools' response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Paterson Public Schools' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Paterson Public Schools' internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Paterson Public Schools' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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


 Jeffrey C. Bliss
 Public School Accountant
 PSA Number CS00932

Fair Lawn, New Jersey
 November 27, 2017



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY
U.S. UNIFORM GUIDANCE AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL
ASSISTANCE AS REQUIRED BY NEW JERSEY OMB CIRCULAR 15-08**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the Paterson Public Schools' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the New Jersey OMB Circular 15-08 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Paterson Public Schools' major federal and state programs for the fiscal year ended June 30, 2017. The Paterson Public Schools' major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal and state statutes, regulations, and the terms and condition of its federal awards and state financial assistance applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Paterson Public Schools' major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and Circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the Paterson Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Paterson Public Schools' compliance.

Opinion on Each Major Federal and State Program

In our opinion, the Paterson Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with U.S. Uniform Guidance and New Jersey OMB Circular 15-08 and which is described in the accompanying schedule of findings and questioned costs as item 2017-002. Our opinion on each major federal and state program is not modified with respect to these matters.

The Paterson Public Schools' response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Paterson Public Schools' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Paterson Public Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Paterson Public Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with U.S. Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by U.S. Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2017 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We issued our report thereon dated November 27, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by U.S. Uniform Guidance and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Leach, Vinci & Higgins, LLP

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


Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
November 27, 2017

Fairfax Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2017

Federal Program Title	Federal CFDA Number	FAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2016	Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustments	Repayment of Prior Years' Balances	Balances at June 30, 2017		(MEMO)	
													Accounts Receivable	Due to Charter		
U.S. Department of Education General Fund																
Special Education Medical Reimbursement	95.778	1706NUSMAP	N/A	1,099,491	7/1/16	6/30/17		\$ 1,078,519	\$ (1,090,491)					\$ (11,972)	\$ 11,572	
Special Education Medical Reimbursement	94.778	1603NUSMAP	N/A	1,033,739	7/1/15	6/30/16		116,774								
Special Education Medical Reimbursement	91.778	N/A	N/A	792,137	7/1/13	6/30/14		322,671								
Total General Fund				2,925,367		6/30/17		1,517,964	(1,090,491)					(11,972)	11,572	
U.S. Department of Education Pass-through State Department of Education Special Revenue Fund:																
Title I, Part A	84.010	S010A160030	NCLB401016	15,366,211	7/1/2016	6/30/2017		15,555,442	(14,918,678)	\$ (382,623)				(2,193,391)	\$ 810,155	
Title I, Part A	84.010	S010A150030	NCLB401015	14,556,348	7/1/2015	6/30/2016		421,450	(382,622)	\$ (1,733)					1,383,236	
Title I Next Title I Distinguish Sch.	84.010	S010A160030	NCLB401016	15,000	7/1/2016	6/30/2017		15,000	(14,042)						958	
Title I High Performance - Harp	84.010	S010A150030	NCLB401015	50,000	7/1/2015	6/30/2016	289		(289)						232,913	
Title I, SEA	84.010A	S010A160030	NCLB401016	531,000	7/1/2016	6/30/2017		138,190	(13,344)							
Title I, SEA	84.010A	S010A150030	NCLB401015	331,000	7/1/2015	6/30/2016		27,704								
Title I Cluster Total	84.010A			1,000,000	9/1/2008	8/31/2010		14,577,656	(15,364,833)					(3,161.7)	1,616,149	
Title III, Part A	83.365	S165A160030	NCLB401016	998,411	7/1/2016	6/30/2017		898,445	(1,010,598)	(161,189)				(203,154)	132,155	
Title III, Part A	83.365	S165A150030	NCLB401015	885,988	7/1/2015	6/30/2016		163,889	(1,519)	(1,519)				(87,976)	36,317	
Title III, Immigrant	83.365	S265A160030	NCLB401016	201,438	7/1/2016	6/30/2017		373,566	(469,683)							
Title III, Immigrant	83.365	S265A150030	NCLB401015	426,179	7/1/2015	6/30/2016		42,703								
Title III Cluster Total	83.365			1,812,016	7/1/2015	6/30/2016		1,331,195	(1,440,281)	(1,519)				(203,154)	168,470	
IDEA Part B, Basic	83.027	H077A160100	IDEA401016	6,044,468	7/1/2016	6/30/2017		4,344,453	(5,511,390)	(1,332,896)				(3,032,911)	1,845,974	
IDEA Part B, Basic	84.027	H077A150100	IDEA401015	6,434,003	7/1/2015	6/30/2016		1,010,486	(1,332,896)					(14,688)	35,475	
IDEA, Preschool	84.173	H173A160114	IDEA401016	173,725	7/1/2016	6/30/2017		129,147	(154,659)	(98,147)						
IDEA, Preschool	84.173	H173A150114	IDEA401015	173,042	7/1/2015	6/30/2016		34,668								
IDEA Cluster Total	84.173			1,000,000	9/1/2008	8/31/2010		5,518,991	(6,656,049)					(3,175,599)	1,953,187	
Full Service Community Schools PFE	84.215J	N/A	N/A	486,225	10/1/2016	9/30/2017		276,939	(37,020)					(209,586)	110,081	
Full Service Community Schools PFE	84.215J	N/A	N/A	486,225	10/1/2015	9/30/2016		25,001						(3,845)		
Full Service Community Schools PFE	84.215J	N/A	N/A	499,758	10/1/2013	9/30/2014		301,840	(367,020)					(209,586)	95,595	
School Improvement Grant(SIG) SCH#06	84.337A	S377A160031	15000024	1,906,571	9/1/2016	8/31/2017		1,216,781	(1,509,207)	49,127				(289,799)	46,491	
School Improvement Grant(SIG) SCH#06	84.337A	S377A150031	15000025	1,865,797	9/1/2015	8/31/2016		252,665							243,299	
School Improvement Grant(SIG) SCH# NRC	84.337A	S377A160031	15000025	1,473,390	9/1/2016	8/31/2017		1,298,746	(1,437,891)	16,058				(174,644)	131,187	
School Improvement Grant(SIG) SCH# NRC	84.337A	S377A150031	15000025	1,879,728	9/1/2015	8/31/2016		220,279								
School Improvement Cluster Total	84.337A			6,734,014	9/1/2015	8/31/2016		2,988,471	(3,957,198)	65,185				(464,434)	356,486	
21ST Century CCLC Competitive	84.287	S287C160030	14000057	535,000	9/1/2016	8/31/2017		391,277	(498,318)	47,518				(143,423)	19,223	
21ST Century CCLC Competitive	84.287	S287C150030	14000057	580,000	9/1/2015	8/31/2016		31,635								
21st Century CCLC Competitive Cluster Total	84.287			1,115,000	9/1/2016	8/31/2017		422,912	(996,636)	95,036				(286,846)	19,223	
Title I, Part A	84.467A	S367A160029	NCLB401016	2,038,629	7/1/2016	6/30/2017		493,232	(2,225,821)	(493,232)				(481,651)	175,616	
Title I, Part A	84.467A	S367A150029	NCLB401015	2,100,008	7/1/2015	6/30/2016		377,390								
Title I Cluster Total	84.467A			4,138,637	7/1/2015	6/30/2016		870,622	(2,225,821)	(986,464)				(481,651)	175,616	
Adult Education Basic Skills	84.002	N/A	N/A	1,159,850	7/1/2016	6/30/2017		910,251	(1,159,849)	(1)				(249,599)	249,599	
Adult Education Basic Skills	84.002	N/A	N/A	1,256,421	7/1/2015	6/30/2016		401,272								
Adult Education Cluster Total	84.002			2,416,271	7/1/2015	6/30/2016		1,311,523	(1,159,849)	(1)				(249,599)	249,599	
Carl D. Perkins Voc. Educ. Act	84.048	V048A160030	N/A	198,085	7/1/2016	6/30/2017		125,676	(193,976)					(72,409)	68,300	
Carl D. Perkins Voc. Educ. Act	84.048	V048A150030	N/A	174,028	7/1/2015	6/30/2016		11,971								
Carl D. Perkins Voc. Educ. Act Cluster Total	84.048			372,113	7/1/2015	6/30/2016		137,647	(193,976)					(72,409)	68,300	
Turnaround School Leadership Program	84.377B	N/A	N/A	618,127	10/1/2016	9/30/2017		182,834	(317,096)	(209)				(435,293)	134,462	
Turnaround School Leadership Program	84.377B	N/A	N/A	617,134	10/1/2015	9/30/2016		178,700		86,652						
Turnaround School Leadership Program	84.377B	N/A	N/A	618,120	10/1/2014	9/30/2015		1,518								
Turnaround School Leadership Cluster Total	84.377B			1,853,381	10/1/2014	9/30/2015		363,052	(317,096)	85,452				(435,293)	134,462	
Parent University/CEC Program	84.000	N/A	N/A	150,000	7/1/2015	6/30/2016		44,854		524						
Parent University/CEC Program	84.000	N/A	N/A	150,000	7/1/2015	6/30/2016		44,854		524						
Sub-total U.S. Department of Education - Special Revenue Funds				38,985,332		6/30/2017		38,985,332	(38,139,631)	(58,921)				(8,177,685)	4,120,798	

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an Integral part of this Schedule.

Pateros Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2017

Federal Grant/Pass-Through Grant/Program Title	Federal CFDA Number	FAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2016	Carryover/(Walkover)/Ambln	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2017		(MEMO)	
													Due to Grantor	Deferred Revenue		
U.S. Department of Transportation																
Passed Through State Department of Transportation	20.000	N/A	N/A	32,000	4/30/2015	12/14/2015	\$ (31,983)	\$ 31,983								
NIDOT/Youth Corps/Urban Gateway							(31,983)	31,983								
Sub-Total U.S. Department of Transportation																
U.S. Department of Labor																
Passed through State Department of Labor	17.245	N/A	N/A	291,000	6/30/2016	6/29/2017	(79,461)	200,237	(277,505)		\$ 2,678		\$ (90,763)	\$ 16,173	\$	74,590
New Jersey Youth Corps	17.245	N/A	N/A	270,000	6/30/2015	6/29/2016	(79,461)	79,461								
New Jersey Youth Corps							(79,461)	79,461								
Sub-Total U.S. Dept of Labor																
Total Special Revenue Fund							(3,333,657)	29,216,959	(30,416,936)		498,151	\$ (38,921)	(8,259,433)	4,089,002		4,195,388
U.S. Department of Agriculture																
Passed through State Department of Agriculture																
Enterprise Fund																
After School Snack Program	10.549	171N304N1099	N/A	216,651	6/30/2016	6/29/2017	(33,707)	187,095	(316,651)				(29,556)			29,556
After School Snack Program	10.550	16161N304N1099	N/A	255,545	6/30/2015	6/29/2016	(33,707)	33,707								
After School Snack Program	10.558	171N304N1099	N/A	350,090	6/30/2016	6/29/2017		350,090	(350,090)				(1,327,339)			1,327,339
Summer Food Program	10.553	171N304N1099	N/A	6,466,750	6/30/2016	6/29/2017	(1,290,436)	5,139,411	(6,466,750)							
School Breakfast Program	10.553	16161N304N1099	N/A	6,233,870	6/30/2015	6/29/2016		1,290,436								
School Breakfast Program	10.555	171N304N1099	N/A	10,654,422	06/30/2016	6/29/2017	(2,010,163)	8,512,911	(10,654,422)				(2,141,511)			2,141,511
National School Lunch Program																
Cash Assistance	16161N304N1099		N/A	10,493,425	6/30/2015	6/29/2016	2,272	2,010,163	(956,569)							
Cash Assistance	171N304N1099		N/A	983,948	06/30/2016	6/29/2017	2,272	983,948	(983,948)							
Non Cash Assistance	16161N304N1099		N/A	971,806	6/30/2015	6/29/2016	(3,332,034)	18,507,761	(18,646,794)				(3,498,406)			3,498,406
Child Nutrition Program Cluster Total																
Fresh Fruits and Vegetable Program	10.882	171N304L1603	N/A	334,805	6/30/2016	6/29/2017	(64,173)	290,122	(801,353)				(71,228)			71,228
Fresh Fruits and Vegetable Program	10.882	16161N304L1603	N/A	273,600	6/30/2015	6/29/2016		64,173								
Total Enterprise Fund							(3,396,207)	18,802,061	(18,848,109)				(3,569,624)	27,379		3,569,634
Total Federal Financial Awards							\$ (7,738,875)	\$ 30,006,524	\$ (30,455,536)		\$ 498,151	\$ (38,921)	\$ (11,844,638)	\$ 4,096,381		\$ 7,716,593

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an Integral part of this Schedule.

STATE OF TEXAS
 DEPARTMENT OF EDUCATION
 FINANCIAL STATEMENTS
 FOR THE YEAR ENDING JUNE 30, 2015

State Quarter/Program Title	Grant or State Project Number	Program or Award Amount	Grand Total		Defined Revenue (Assets Receivable)	Due to Grantor	Comptroller (Withheld) Amount	Cash Received	Budgetary Encumbrance	Transfers Adjusted of Prior Year	Amount Receivable	Unaudited Revenue	Due to Grantor	GAAP Restorable	Misc	Cumulative Total Expenditures
			From	To												
State Department of Education																
General Fund:																
17-49-034-120-078		\$	170,023,727	771,165	6,901,717		\$ 333,314,281	\$ (70,023,727)			\$ (84,709,446)					\$ 170,023,727
16-49-034-120-078			389,020,610	771,165	6,901,716		36,442,302									389,020,610
17-49-034-120-084			11,457,840	771,165	6,901,717		10,317,834				(1,140,020)					11,457,840
16-49-034-120-084			11,460,079	771,165	6,901,716		1,134,832									11,460,079
17-49-034-120-089			15,844,443	771,165	6,901,717		14,288,130				(1,556,313)					15,844,443
16-49-034-120-089			13,680,979	771,165	6,901,716		1,522,806									13,680,979
17-49-034-120-098			273,080	771,165	6,901,717		265,915				(71,165)					273,080
16-49-034-120-098			273,080	771,165	6,901,716		273,080									273,080
17-49-034-120-097			373,080	771,165	6,901,717		245,915				(71,165)					373,080
16-49-034-120-097			373,080	771,165	6,901,716		273,080									373,080
17-100-034-120-101			278,280	771,165	6,901,717		268,191				(14,389)					278,280
16-100-034-120-101			144,641	771,165	6,901,716		388,074,613				(59,478,100)					144,641
State Adm Public Charter Fund																
17-49-034-120-014			3,180,870	771,165	6,901,717		2,659,883				(610,947)					3,180,870
16-49-034-120-014			3,126,191	771,165	6,901,716		309,570									3,126,191
17-49-034-120-014			102,670	771,165	6,901,717						(102,670)					102,670
16-49-034-120-014			89,352	771,165	6,901,716		89,352									89,352
Transportation Aid Cluster Total																
17-49-034-120-028			117,966	771,165	6,901,717		88,541				(28,425)					117,966
16-49-034-120-028			166,227	771,165	6,901,716		29,866									166,227
			294,273	771,165	6,901,716		60,775				(6,901,716)					294,273
17-100-034-120-044			3,797,261	771,165	6,901,717		2,716,635				(9,797,261)					3,797,261
16-100-034-120-044			2,716,635	771,165	6,901,716		20,276,431				(25,576,438)					2,716,635
17-49-034-120-402			74,532	771,165	6,901,717		74,532									74,532
16-49-034-120-402			38,538	771,165	6,901,716		34,934									38,538
17-49-034-120-404			17,766,052	771,165	6,901,717		17,766,052				(664,771)					17,766,052
16-49-034-120-404			12,719,741	771,165	6,901,716		12,719,741									12,719,741
17-49-034-120-400			13,114,827	771,165	6,901,717		8,482,721									13,114,827
16-49-034-120-400							465,754,628				(44,813,151)					465,754,628
Total General Fund																
			483,123,327				656,754,628				(44,813,151)					483,123,327
Special Revenue Fund:																
Auxiliary Services:																
17-100-034-120-007			112,246	771,165	6,901,717		112,246				(102,421)					112,246
16-100-034-120-007			22,124	771,165	6,901,716											22,124
17-100-034-120-067			21,254	771,165	6,901,717		25,761				(25,214)					21,254
16-100-034-120-067			48,134	771,165	6,901,716											48,134
17-100-034-120-066			69,910	771,165	6,901,717		69,910				(14,914)					69,910
16-100-034-120-066			65,880	771,165	6,901,716		204,817				(188,831)					65,880
Chapter 99, Cluster Total																
			180,007				204,817				(188,831)					180,007
Manufactured Services:																
17-100-034-120-066			18,551	771,165	6,901,717		18,551				(18,551)					18,551
16-100-034-120-066			22,389	771,165	6,901,716		22,389									22,389
17-100-034-120-066			34,459	771,165	6,901,717		32,837				(2,622)					34,459
16-100-034-120-066			31,574	771,165	6,901,716		3,799				(2,799)					31,574
17-100-034-120-066			13,240	771,165	6,901,717		13,240				(13,240)					13,240
16-100-034-120-066			23,762	771,165	6,901,716											23,762
Chapter 99, Cluster Total																
			47,886				47,886				(47,886)					47,886
Prepaid Education Aid																
16-49-034-120-086			48,657,880	771,165	6,901,716		43,997,764				(4,784,641)					48,657,880
			9,483,203				(13,946,991)				4,463,788					9,483,203
Prepaid Education Aid																
			58,141,083				30,050,773				(9,248,353)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083
			58,141,083				48,657,880				(4,784,641)					58,141,083
			58,141,083				43,997,764				(4,784,641)					58,141,083

STATE OF NEW JERSEY
 DEPARTMENT OF TREASURY
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDING 06/30/11

State Grant/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Due to Grantee	Carryover (Waiver) Amount	Cash Received	Budgetary Expenditures	Transfers/Adjustment/Repayment of Prior Year's Expenditures	(Accounts Receivable)	Unearned Revenue	Due to Grantor	GAAP Receivable	Cumulative Total Expenditures
			From	To										
State Department of Education														
Special Revenue Fund (Continued):														
N.J. Nucleus Aid	17-100-034-120-044		16-311	7/1/16	6,921	\$	16,511	\$ (14,516)	\$ (6,921)		\$	1,995		14,516
Teacher Aid	16-100-034-120-044		21-185	7/1/15	6,907		25,479	(22,178)				3,105		22,979
Nursing Services Aid	17-100-034-120-078		7-238	7/1/16	1,028		7,538	(5,777)				1,651		7,127
Technology Aid Initiative	16-100-034-120-575		5-846	7/1/15	5,400		14,110	(12,716)				1,454		12,716
Security Aid Initiative	17-100-034-120-589		14-150	7/1/16	6,907									
Security Aid	16-100-034-120-509		9-275	7/1/15	6,907									
NJ Dept. of Labor														
Workforce Learning Link	N/A		9-000	7/1/16	6,907		64,378	(94,000)		(39,922)			\$	25,622
Workforce Learning Link	N/A		7-000	7/1/15	6,907	\$ (63,309)	30,200							94,000
Adult School Workforce	HEB-700E-17		13-000	7/1/15	6,907		64,838	(150,000)		(84,902)				110,000
Adult School Workforce	HEB-700E-16		1-000	7/1/15	6,907		64,834							64,834
NJ Youth Corps	N/A		4-658	7/1/15	6,907		491,277	(465,200)		(60,273)				461,000
NJ Youth Corps	N/A		4-134	7/1/15	6,907		93,177							93,177
NJ Youth Corps	N/A		4-134	7/1/15	6,907		13,250	(17,083)	(110)	(1,520)				17,083
NJ Youth Corps	N/A		17-206	7/1/16	6,907									
NYC RECREATIONAL TRAILS PROG														
Total Special Revenue Fund														
			1,893,312	1,199,610		69,043,332	656,611,711	2,317,085		16,904,443		75,728	179,867	56,611,711
Debt Service Fund:														
Debt Service Aid Type II														
	17-495-034-120-017		7-897	7/1/16	6,907		798,837	(798,837)						798,837
NJ School Development Authority														
Capital Project Fund														
School Construction Grants (On-bid)														
School Construction Grants (Direct)														
JK Water Refurbishment	40-10-034-04-00AD		15,000	Not Applicable			30,538,430	(10,506,630)						44,855,143
JK Water Refurbishment	40-10-034-04-00AD		15,000	Not Applicable						15,000				22,976
School #19 Renovation Walls	40-10-234-02-00AG		34,127	Not Applicable						13,576				41,482
School #21 Courtyard Stomabins	40-10-234-02-00AG		418,845	Not Applicable					(399,842)	4,063				115,088
MKE Exterior Doors	40-10-312-04-00AK		130,410	Not Applicable			104,737		(299,208)	4,441				299,208
School # 6 Roofing	40-10-312-04-00AK		51,200	Not Applicable					(75,197)	5,441				51,000
ERS Water Refurbishment	40-10-449-02-00AB		15,000	Not Applicable						15,000				15,000
New Roberton Intermediate - Current System	40-10-507-04-00AG		15,000	Not Applicable						15,000				15,000
AAE Pk 5 Exterior Building Envelope	40-10-695-04-00AL		32,000	Not Applicable						15,000				15,000
JEN Elevator Replacement	40-10-634-02-00AW		122,177	Not Applicable			53							12,000
Total Capital Project Fund														
			626,614	1,611,660		16,618,660	10,506,630	14,279		(374,651)		68,190	374,651	449,888,239
NJ Department of Agriculture														
Enterprise Fund:														
State School Lunch Program (State Share)	17-100-010-13306-023		179,417	7/1/16	6,907		144,469	(180,842)		(8,453)				180,842
State School Lunch Program (State Share)	16-100-010-13306-023		179,782	7/1/15	35,629									
Total Enterprise Fund														
			63,099	179,607		573,714	(324,416,439)	2,311,684		(6,453)		71,272	36,333	110,617
Total State Financial Assistance Subject to Single Audit Determination														
State Assistance Not Subject to Major Program Determination														
TPAF Pensions							21,321,970							21,321,970
TPAF LTDB							(84,944)							54,928
TPAF Post Retirement Medical Contributions							(17,786,632)							17,786,632
SDA School Construction Grants							(10,506,630)							10,506,630
Total State Financial Assistance Subject to Major Program Determination Calculations														
							467,116,214							467,116,214

**PATERSON PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 GENERAL

The accompanying schedules present the activity of all federal and state financial assistance programs of the Paterson Public Schools. The District is defined in Note 1(A) to the District's financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedules are prepared and presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These basis of accounting are described in Notes 1(C) to the Board's financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (U.S. Uniform Guidance) and New Jersey OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 RELATIONSHIP TO FINANCIAL STATEMENTS

The financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is a decrease of \$1,201,900 for the general fund. There is no adjustment for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 1,090,491	\$ 456,714,749	\$ 457,805,240
Special Revenue Fund	30,416,936	53,475,128	83,892,064
Capital Projects Fund		10,508,680	10,508,680
Debt Service Fund		798,937	798,937
Food Service Fund	18,948,109	180,862	19,128,971
Total Financial Assistance	<u>\$ 50,455,536</u>	<u>\$ 521,678,356</u>	<u>\$ 572,133,892</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

NOTE 5 OTHER INFORMATION

Revenues and expenditures reported under the National School Lunch Program as non-cash assistance represent current year value received and current year distributions, respectively of the Federal Food Distribution Program. TPAF Social Security contributions in the amount of \$13,376,512 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year ended June 30, 2017. The amount reported as TPAF Pension System Contributions in the amount of \$21,321,970, TPAF Post-Retirement Medical Benefits Contributions in the amount of \$17,766,052 and TPAF Long-Term Disability Insurance in the amount of \$58,928 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2017. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$10,508,680 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the fiscal year ended June 30, 2017.

NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits and Long Term Disability Insurance Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's financial statements and the amount subject to State single audit and major program determination.

NOTE 7 SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in U.S. Uniform Guidance; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	\$6,050,104
Title III, Part A: <i>Language Instruction for Limited English Proficient and Immigrant Students</i>	<u>438,247</u>
Total	<u>\$6,488,351</u>

NOTE 8 DE MINIMIS INDIRECT COST RATE

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the U.S. Uniform Guidance.

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Part I – Summary of Auditor’s Results

Financial Statement Section

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

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

Noncompliance material to the basic financial statements noted? X yes 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: Unmodified

Any audit findings disclosed that are required to be reported in accordance with U.S. Uniform Guidance? yes X none

Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN</u>	<u>Name of Federal Program or Cluster</u>
<u>84.027</u>	<u>H027A150100</u>	<u>IDEA Part B Basic</u>
<u>84.173</u>	<u>H173A150114</u>	<u>IDEA Part B Preschool</u>
<u>84.215J</u>	<u>N/A</u>	<u>Full Service Community Schools</u>
<u>10.550</u>	<u>171NJ304N1099</u>	<u>After School Snack Program</u>
<u>10.559</u>	<u>171NJ304N1099</u>	<u>Summer Food Program</u>
<u>10.553</u>	<u>171NJ304N1099</u>	<u>School Breakfast Program</u>
<u>10.555</u>	<u>171NJ304N1099</u>	<u>National School Lunch Program</u>

Dollar threshold used to determine Type A Programs \$ 1,513,666

Auditee qualified as low-risk auditee? X yes no

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2017-001:

Our audit revealed that a check issued in the amount of \$3,636,399 was made payable to a vendor that differed from the vendor listed on the purchase order and check register as reflected in the District's financial accounting and reporting system. In addition, we noted these two vendors were listed with the same vendor account code under the vendor reflected on the purchase order and check register.

Criteria or specific requirement:

Generally Accepted Accounting Principles

Condition:

A check was issued and made payable to a vendor which differed from the vendor reflected on the purchase order and check register.

Questioned Costs:

None. Funds were returned to the District.

Context:

A disbursement was recorded in the check register on April 13, 2017 in the amount \$3,636,399, with the vendor listed as Benecard, the District's prescription benefit provider. However, the actual check that was printed and issued was made payable to Benefits Express. In addition, the vendor identification number for Benefits Express, as reflected on the check, was the same vendor identification number utilized for Benecard.

Effect:

Transactions reflected in the District's financial accounting and reporting system may not represent the actual transactions which occurred.

Cause:

Unknown.

Recommendation:

Internal controls over the District's financial accounting and reporting system be reviewed and revised to ensure that the ability to issue checks made payable to a vendor other than the vendor listed on the purchase order be discontinued.

View of Responsible Officials and Planned Corrective Action:

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, 2017**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by U.S. Uniform Guidance and New Jersey OMB's Circular 15-08.

CURRENT YEAR FEDERAL AWARDS

There are none.

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 Uniform Guidance and New Jersey OMB's Circular 15-08.

CURRENT YEAR STATE AWARDS

Finding 2017-002

Our audit of the District's Application for State Schools Aid (ASSA) indicated the following:

- The number of students reported as low income was not in agreement with the District's supporting workpapers.
- Certain instances were noted where a valid household information survey could not be provided for audit.

State program information:

Equalization Aid	17-495-034-5120-078
Security Aid	17-495-034-5120-084
Special Education Aid	17-495-034-5120-089
PARCC Readiness Aid	17-495-034-5120-098
Per Pupil Growth Aid	17-495-034-5120-097
Professional Learning Community Aid	17-100-034-5120-101

Criteria or specific requirement:

State Aid/Grant Compliance Supplement

Condition:

Student counts as reported on the ASSA Low Income were not accurately supported by District workpapers. In addition, certain household information surveys were not provided for audit.

Questioned Costs:

None.

Context:

The District reported 24,242 students as low income on the ASSA. However, the supporting workpapers provided for audit reflected a total of 22,102 low income students, resulting in a variance of 2,140, or 9%.

A sample of 322 students were selected for audit. 64 students, or 20% were unable to be verified to either the direct certification list or a household information survey.

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 Uniform Guidance and New Jersey OMB's Circular 15-08.

CURRENT YEAR STATE AWARDS

Finding 2017-002 (Continued)

Effect:

The District student counts may not be in compliance with State Aid grant compliance requirements.

Recommendation:

With respect to the Application the State School Aid (ASSA), it is recommended that:

- Internal controls over the preparation of the ASSA be reviewed and enhanced to ensure that low income students reported on the application are properly supported by district workpapers.
- In all instances, household information surveys for students reported as low income on the ASSA be retained and made available for audit.

View of Responsible Officials and Planned Corrective Action:

Management has reviewed these findings and has indicated procedures will be implemented to ensure corrective action is taken.

**PATERSON PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. Uniform Guidance and New Jersey OMB's Circular 15-08.

STATUS OF PRIOR YEAR FINDINGS

Finding 2016-001:

Condition

Our audit of the District's Application for State Schools Aid (ASSA) indicated the following:

- The number of students reported as low income was not in agreement with the District's supporting workpapers.
- Certain instances were noted where a valid household information survey could not be provided for audit.

Current Status

See Finding 2017-002.