

**PATERSON PUBLIC SCHOOLS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

PATERSON PUBLIC SCHOOLS

PATERSON PUBLIC SCHOOLS
Paterson, New Jersey

Annual Comprehensive Financial Report
Year Ended June 30, 2023

Annual Comprehensive Financial Report

of the

PATERSON PUBLIC SCHOOLS
Paterson, New Jersey

Year Ended June 30, 2023

Prepared by

Paterson Public Schools
Business Office

OUTLINE OF ACFR

INTRODUCTORY SECTION

Letter of Transmittal	1-10
Organizational Chart	11-21
Roster of Officials	22-23
Consultants and Advisors	24

FINANCIAL SECTION

Independent Auditor's Report	25-29
Required Supplementary Information - Part I Management's Discussion and Analysis	30-43

BASIC FINANCIAL STATEMENTS

A. District-wide Financial Statements:	
A-1 Statement of Net Position	44
A-2 Statement of Activities	45
B. Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	46
B-2 Statement of Revenues, Expenditures, and Changes in Fund Balance	48
B-3 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	49
Proprietary Funds:	
B-4 Statement of Net Position	51
B-5 Statement of Revenues, Expenses, and Changes in Fund Net Assets	52
B-6 Statement of Cash Flows	53
Notes to the Financial Statements	54-99
Required Supplemental Information - Part II	

OUTLINE OF ACFR, (continued)

C.	Budgetary Comparison Schedules:	
	C-1	Budgetary Comparison Schedule - General Fund 100-109
	C-1a	Combining Budgetary Comparison Schedule - General Fund. 110-119
	C-2	Budgetary Comparison Schedule - Special Revenue Fund 120-121
		 Note to Required Supplementary Information - Part II
	C-3	Budgetary Comparison Schedule. 122
		 Required Supplementary Information - Part III
L.	Schedules Related to Accounting and Reporting for Pensions (GASB 68)	
	L-1	Schedule of District's Share of Net Pension Liability – PERS 123
	L-2	Schedule of District’s Contributions – PERS 124
	L-3	Schedule of District's Share of Net Pension Liability – TPAF 125
	L-4	Note to Required Schedules of Supplementary Information - Part III. 126
M.	Schedules Related to Accounting and Reporting for OPEB (GASB 75)	
	M-1	Schedule of Changes in the District's Proportionate Share of the State OPEB Liability. 127
		 Other Supplementary Information
D.	School Level Schedules:	
	D-1	Combining Balance Sheet 128
	D-2	Blended Resources Fund 15 - Schedule of Expenditures Allocated by Resource Type - Actual 129-172
	D-3	Schedule of Blended Expenditures - Budget and Actual. 173-238
E.	Special Revenue Fund:	
	E-1	Combining Schedule of Revenues and Expenditures - Budgetary Basis 239-256
	E-2	Schedule of Preschool Education Aid - Budgetary Basis 257
F.	Capital Projects Fund:	
	F-1	Summary of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis 258
	F-1a	Schedule of Project Revenues, Expenditures, Project Balances and Project Status - Budgetary Basis 259-262
	F-2	Summary Statement of Project Expenditures 263

OUTLINE OF ACFR, (continued)

G. Proprietary Funds:

Enterprise Fund:

G-1	Combining Statement of Net Position	264
G-2	Combining Statement of Revenues, Expenses and Changes in Fund Net Assets	265
G-3	Combining Statement of Cash Flows	266

Internal Service Fund:

N/A

I. Long Term Debt:

I-2	Statement of Serial Bonds	267
I-2a	Statement of Obligations Under Financed Purchases	268
I-3	Budgetary Comparison Schedule - Debt Service Fund	269

J. Statistical Section (Unaudited)

Financial Trends

Introduction to the Statistical Section

J-1	Net Position by Component	270
J-2	Changes in Net Position	271-272
J-3	Fund Balances - Governmental Funds	273
J-4	Changes in Fund Balances - Governmental Funds	274-275
J-5	General Fund Other Local Revenue by Source	276

Revenue Capacity

J-6	Assessed Value and Actual Value of Taxable Property	277
J-7	Direct and Overlapping Property Tax Rates	278
J-8	Principal Property Taxpayers	279
J-9	Property Tax Levies and Collections	280

OUTLINE OF ACFR, (continued)

Debt Capacity

J-10	Ratios of Outstanding Debt by Type	281
J-11	Ratios of Net General Bonded Debt Outstanding	282
J-12	Ratios of Overlapping Governmental Activities Debt.	283
J-13	Legal Debt Margin Information.	284

Demographic and Economic Information

J-14	Demographic and Economic Statistics	285
J-15	Principal Employers.	286

Operating Information

J-16	Full-time Equivalent District Employees by Function/Program	287
J-17	Operating Statistics	288
J-18	School Building Information	289-293
J-19	Schedule of Required Maintenance	294-295
J-20	Insurance Schedule	296

K. SINGLE AUDIT SECTION

K-1	Independent Auditor's 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	297-298
K-2	Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal and State Program and Internal Control Over Compliance in Accordance with the Uniform Guidance and N.J. OMB Circular 15-08.	299-302
K-3	Schedule of Expenditure of Federal Awards	303-304
K-4	Schedule of Expenditure of State Financial Assistance.	305-306
K-5	Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	307-309
K-6	Schedule of Findings and Questioned Costs	310-313
K-7	Summary Schedule of Prior Audit Findings	314

INTRODUCTORY SECTION



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

Dr. Laurie W. Newell
Superintendent of Schools

November 30, 2023

Board President Mr. Manuel Martinez
and Honorable Members of the Paterson
Public School District Board of Education
90 Delaware Avenue
Paterson, New Jersey 07503

Dear Commissioner Martinez and Members of the Board:

The Annual Comprehensive Financial Report (ACFR) of the Paterson Public School District (the “District”) for the fiscal year ended June 30, 2023, 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 Annual Comprehensive Financial Report is presented in four sections: Introductory, Financial, Statistical and Single Audit. The purpose of each section of the ACFR 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 its schools constitute the district’s reporting entity. The district is one of three state-operated districts in the state of New Jersey.

The school system has 30,000 students who speak twenty-five different languages. The school system currently has forty-four schools with almost 5,000 full and part-time employees and a 2022-23 budgeted per pupil expenditure of \$20,360.

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 Every Student Succeeds Act 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 for twenty-nine years until January 6, 2021, when the District regained local control.

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 2022-23 are \$103,061,195 for 5,963 pupils enrolled.

School Year	Charter School Pupils Enrolled
2013-14	2166
2014-15	2375
2015-16	2530
2016-17	2685
2017-18	3,592
2018-19	4080
2019-20	4557
2020-21	5039
2021-22	5365
2022-23	5963

The district has appropriated \$18,758,493 in its 2022-23 budget to educate 1,719 students at the Passaic County Technical Institute (PCTI).

School Year	Regular Students	SPED Students	Total Students Enrolled
2013-14	1776	64	1804
2014-15	1,704	62	1,766
2015-16	1,622	49	1,671
2016-17	1,580	52	1,632
2017-18	1,508	33	1,541
2018-19	1,601	29	1,630
2019-20	1,668	34	1,702
2020-21	1721	46	1767
2021-22	1755	54	1809
2022-23	1661	58	1719

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

PATERSON: A PROMISING TOMORROW: FIVE YEAR STRATEGIC PLAN 2019-2024

When the district and community set out to create the strategic plan for the next five years, 2019 to 2024, it was with the knowledge of how far the district had come. In many ways, the district’s momentum was building. The strategic planners wanted to make sure the district continued increasing its momentum. Three public strategic planning forums were held to elicit the help, opinions, and ideas of the people of the Paterson community. The district did everything possible to make it easier for people, particularly district families, to participate. Each forum was heavily promoted through use of social media and direct communication with households through robocalls and flyers sent home in student’s backpacks. 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 A Promising Tomorrow include a vision, mission, as well as four priorities with goals and strategies for their attainment. The Vision and Mission Statements, and four goals are listed below:

Vision Statement: To district will be a leader of 21st century innovation where students develop habits of lifelong learning and excel academically to become future-ready leaders.

Mission Statement: Recognizing our proud traditions, diverse community, and partnerships, the mission of the Paterson Public School District provides an academically rigorous, safe, and nurturing educational environment by meeting the social, emotional, and academic needs of our students as we prepare them for post-secondary education and career.

Strategic Plan—District Priorities:

Goal Area # 1: Teaching & Learning

Goal Area #2: Facilities

Goal Area #3: Communications & connections

Goal Area #4: Efficient and Responsive Operations

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 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.

BUDGETARY CONTROLS

Paterson Public Schools' 2022-23 budget was prepared consistent with District Fiscal Policy # 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the District's PATERSON: A PROMISING TOMORROW: FIVE YEAR STRATEGIC PLAN 2019-2024. The budget development was also consistent with the New Jersey Department of Education *Budget Guidelines 2022-23 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 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 on June 30, 2023.

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 based on 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.

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 Weilkotz & Co. was appointed to complete the 2022-23 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 Superintendent of Schools, Executive 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. Lastly, 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 the business operations staff members for their untiring efforts to improve processes, procedures, and audit outcomes. Their contributions in support of the students and staff of the Paterson School District are truly noteworthy.

Respectfully submitted,

A handwritten signature in black ink that reads "Richard L. Matthews". The signature is written in a cursive style with a small flourish at the end.

Mr. Richard L. Matthews
School Business Administrator

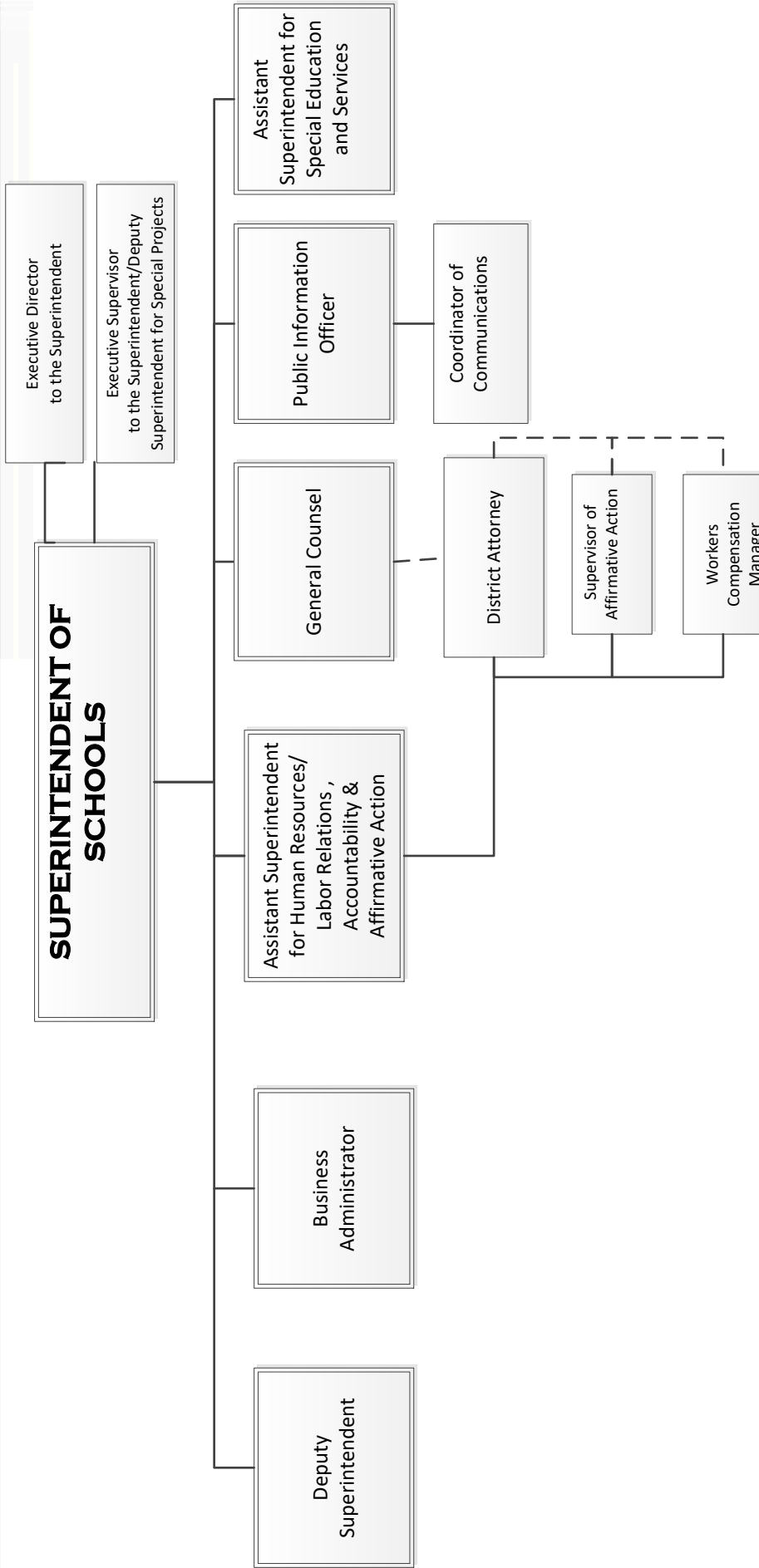


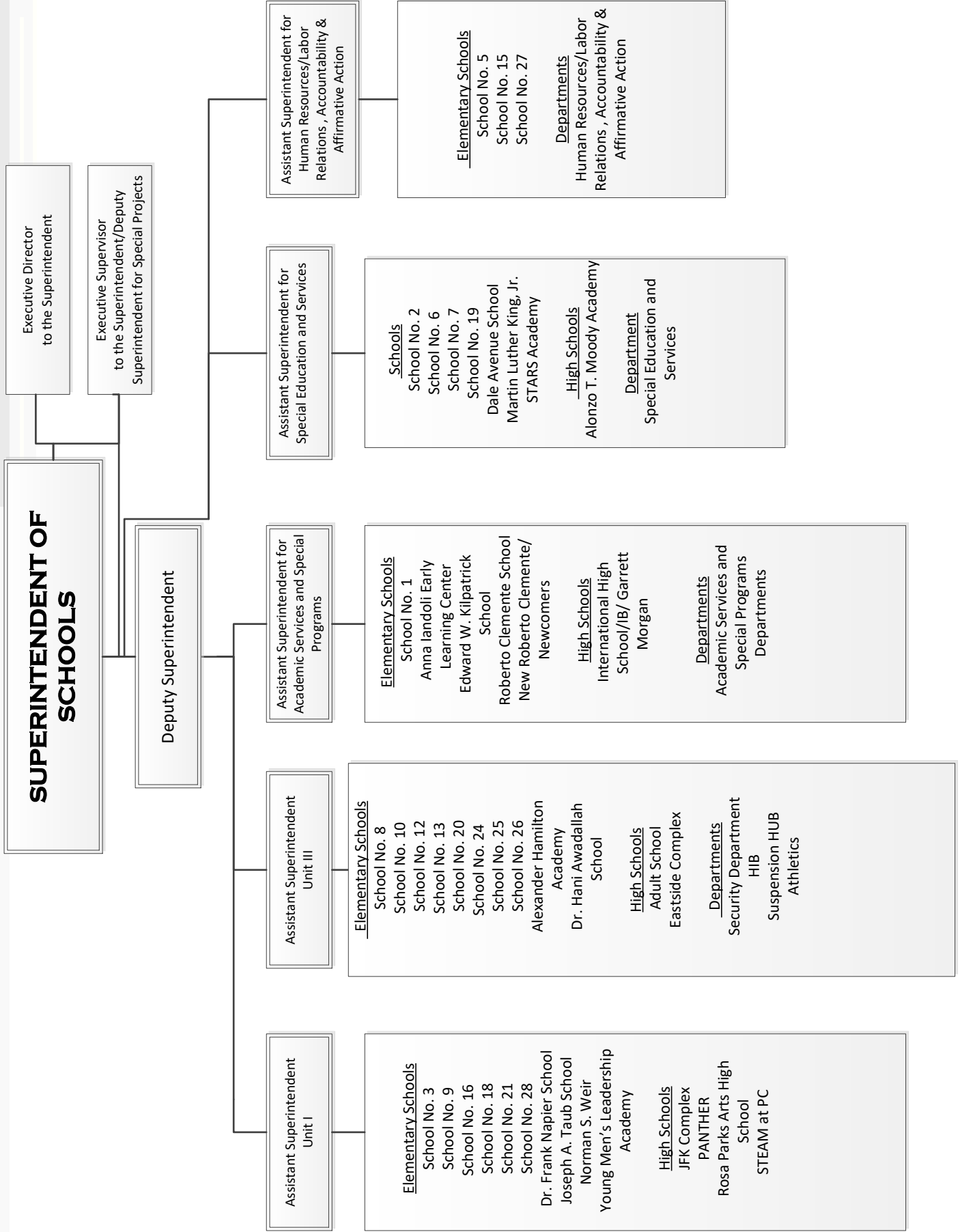
Organizational Chart 2022-2023

Eileen F. Shafer,
Superintendent of Schools

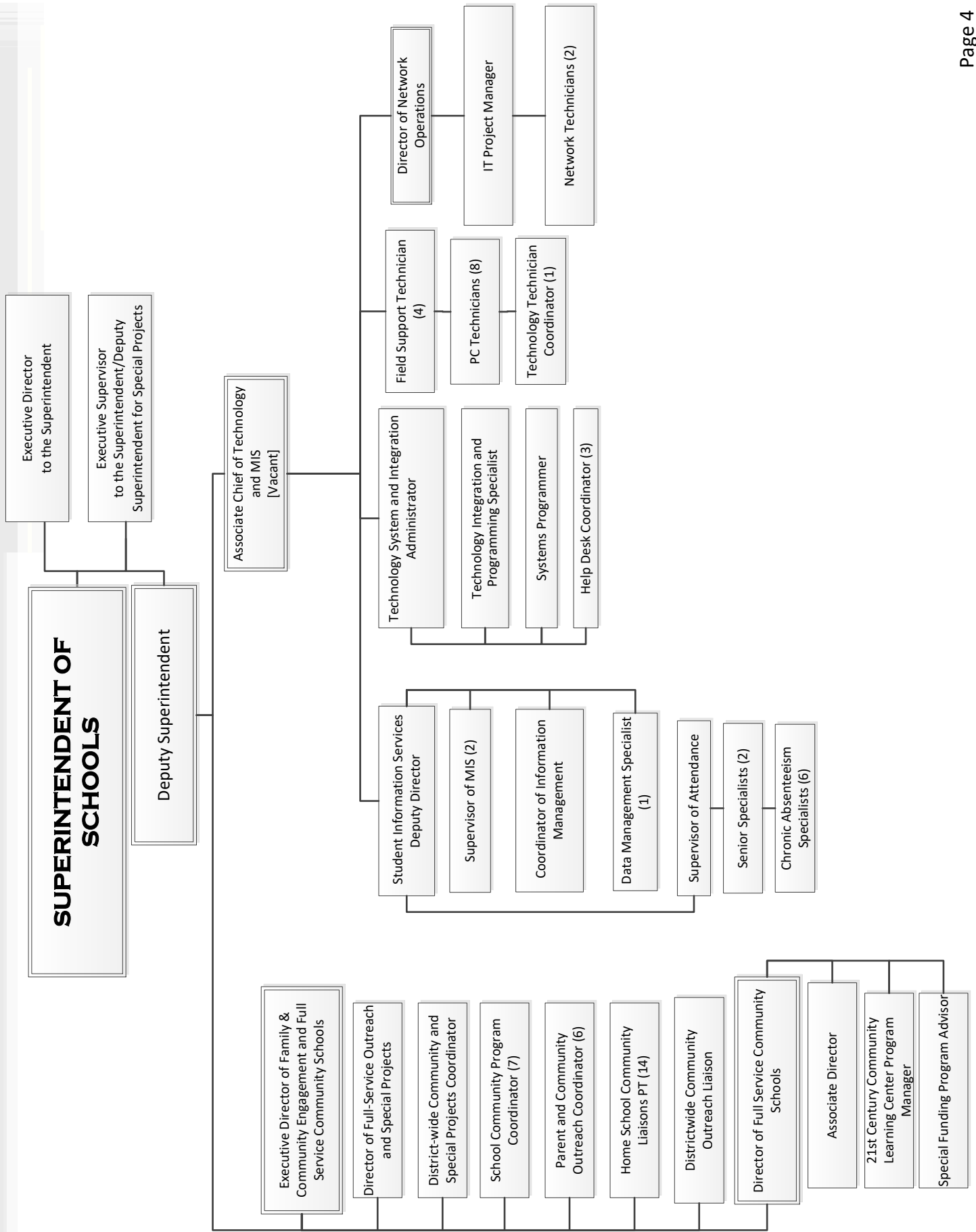
Susana Peron,
Deputy Superintendent

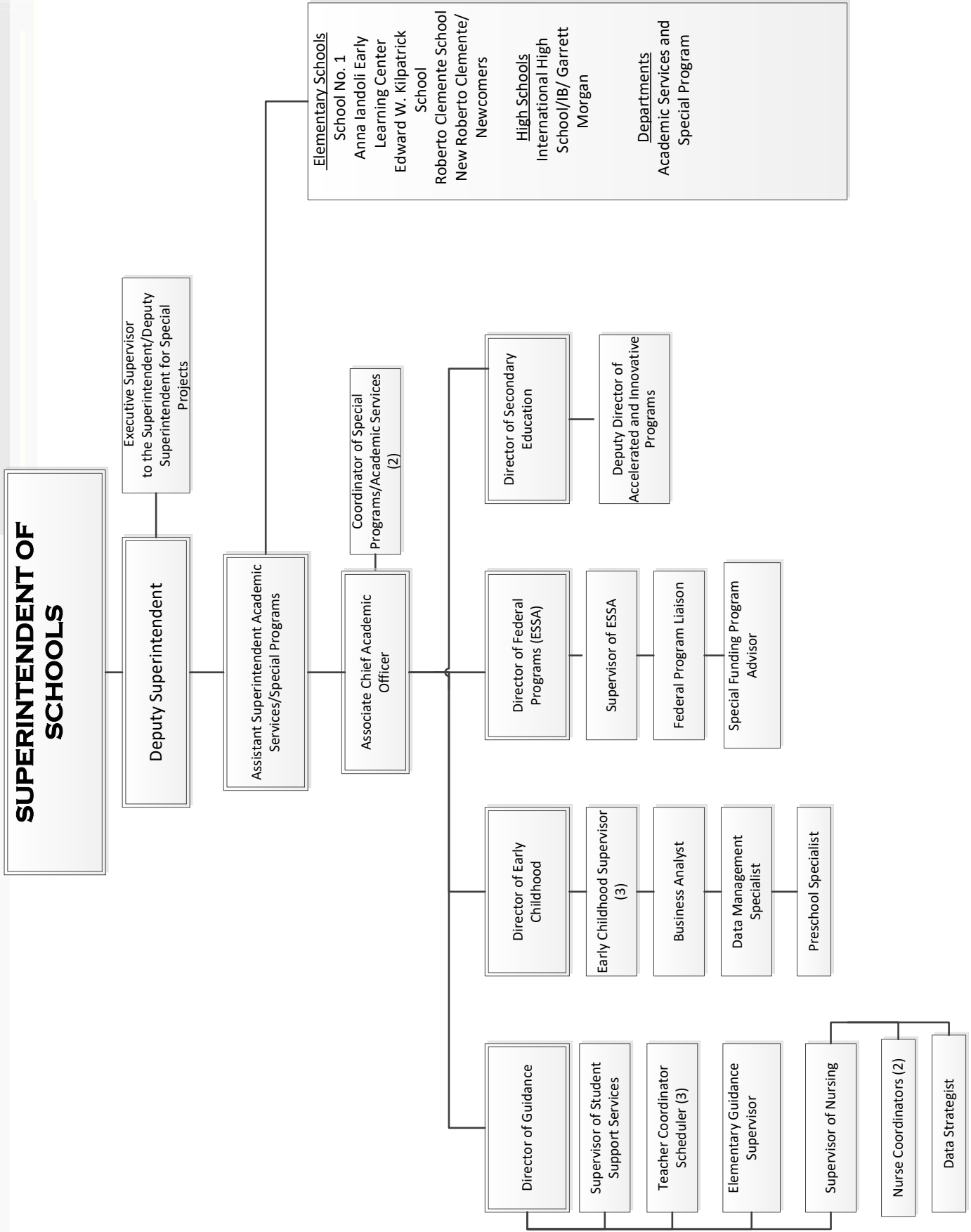
ORGANIZATIONAL CHART (2022-2023)

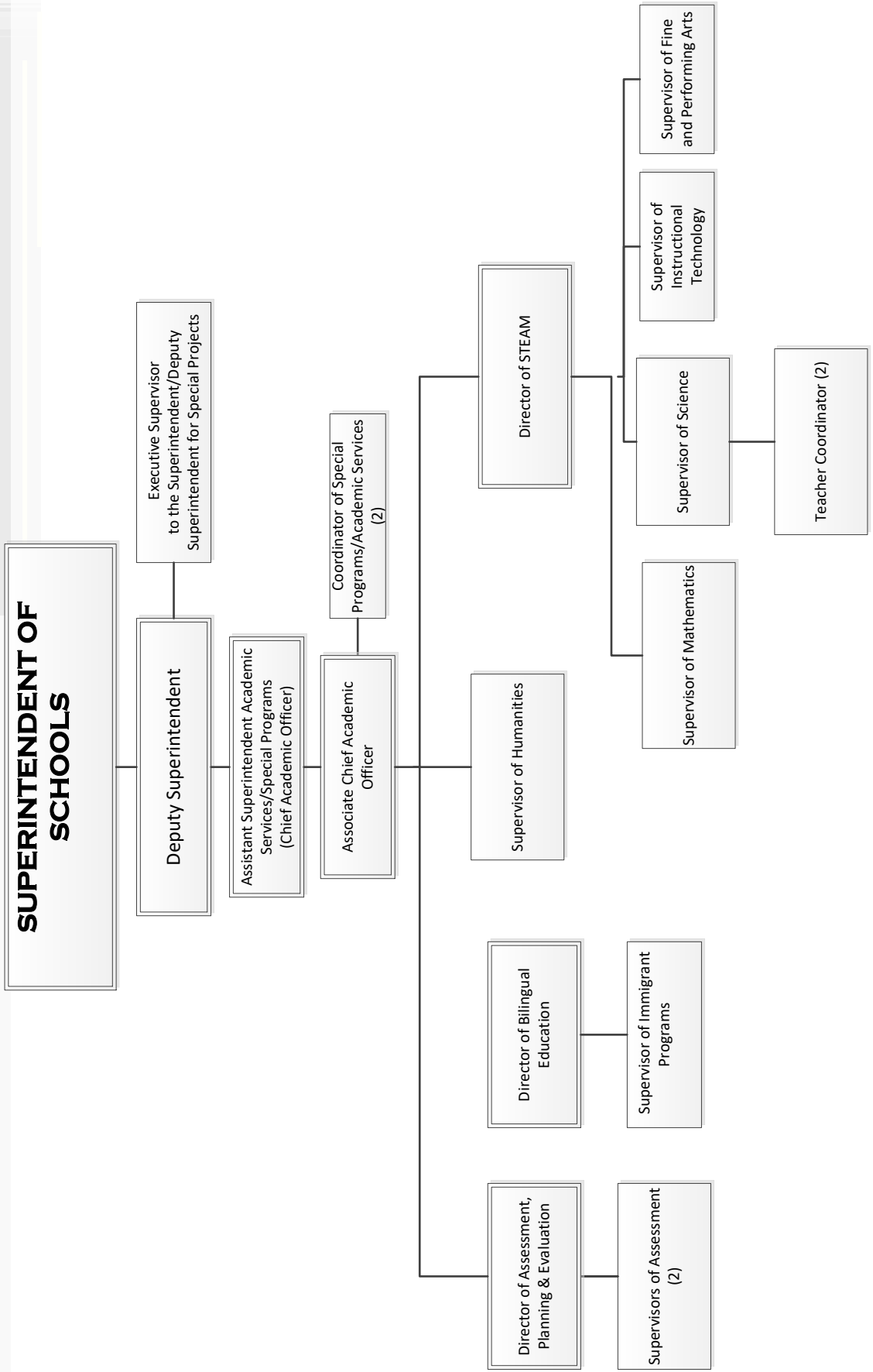




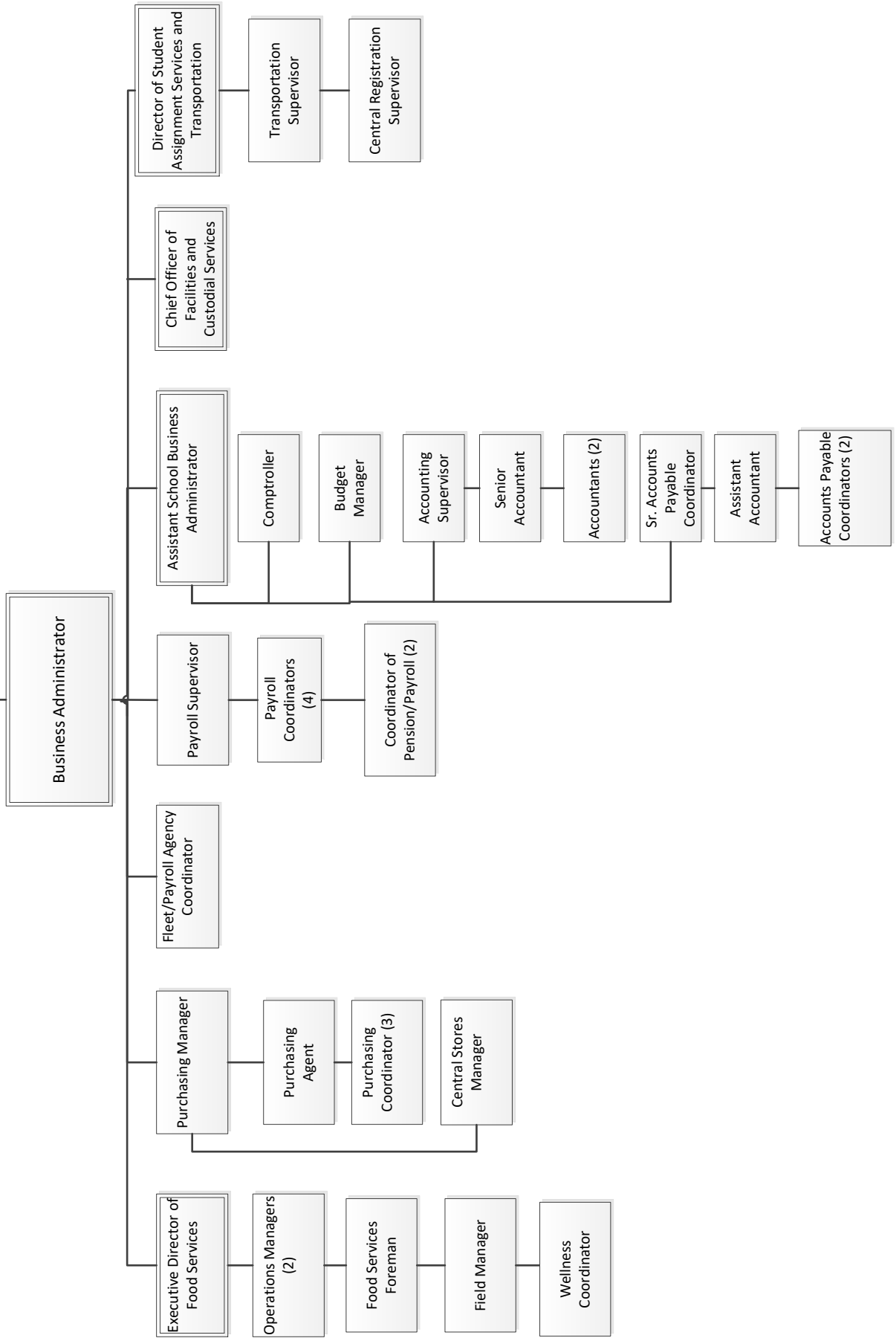
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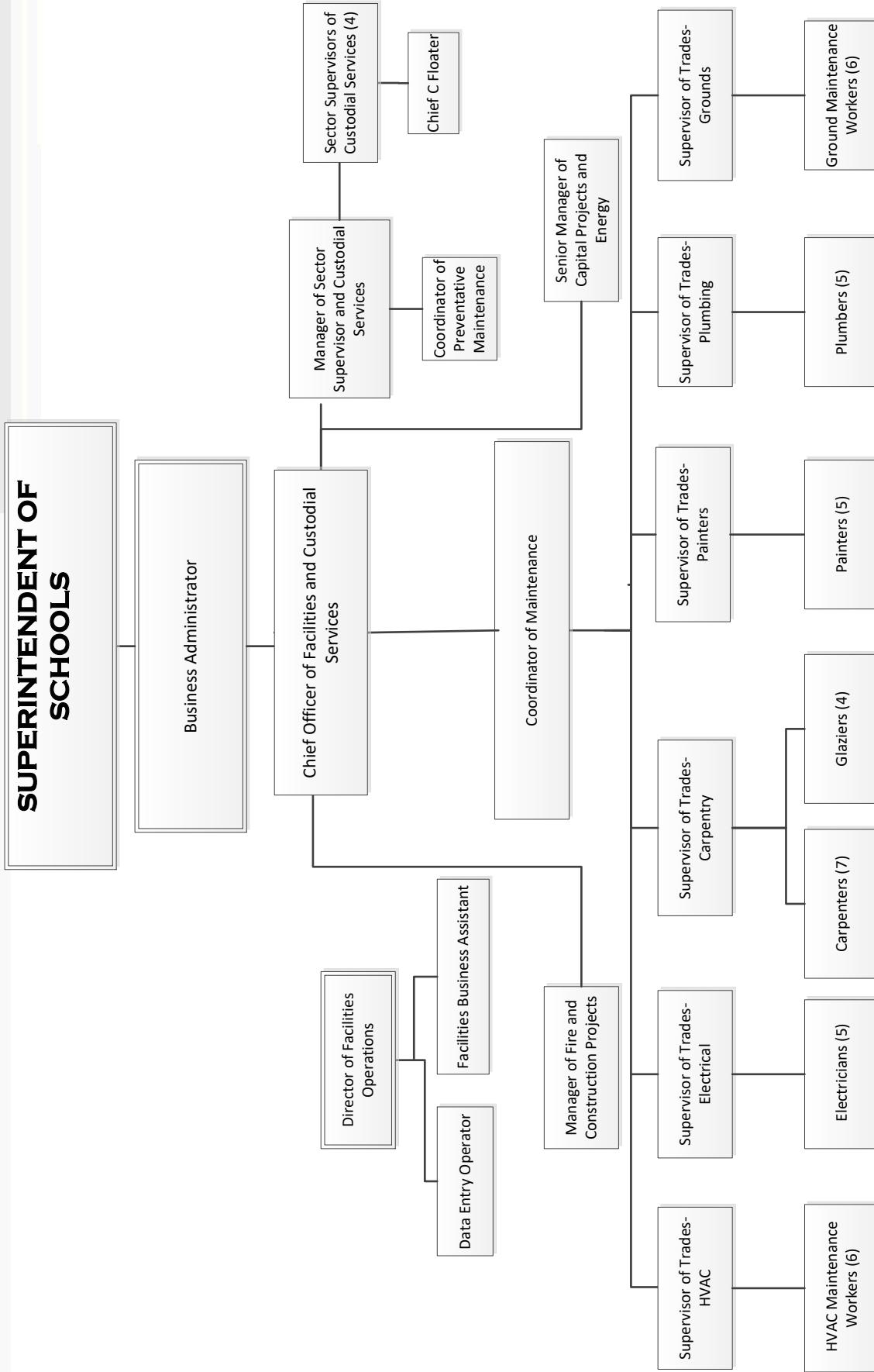


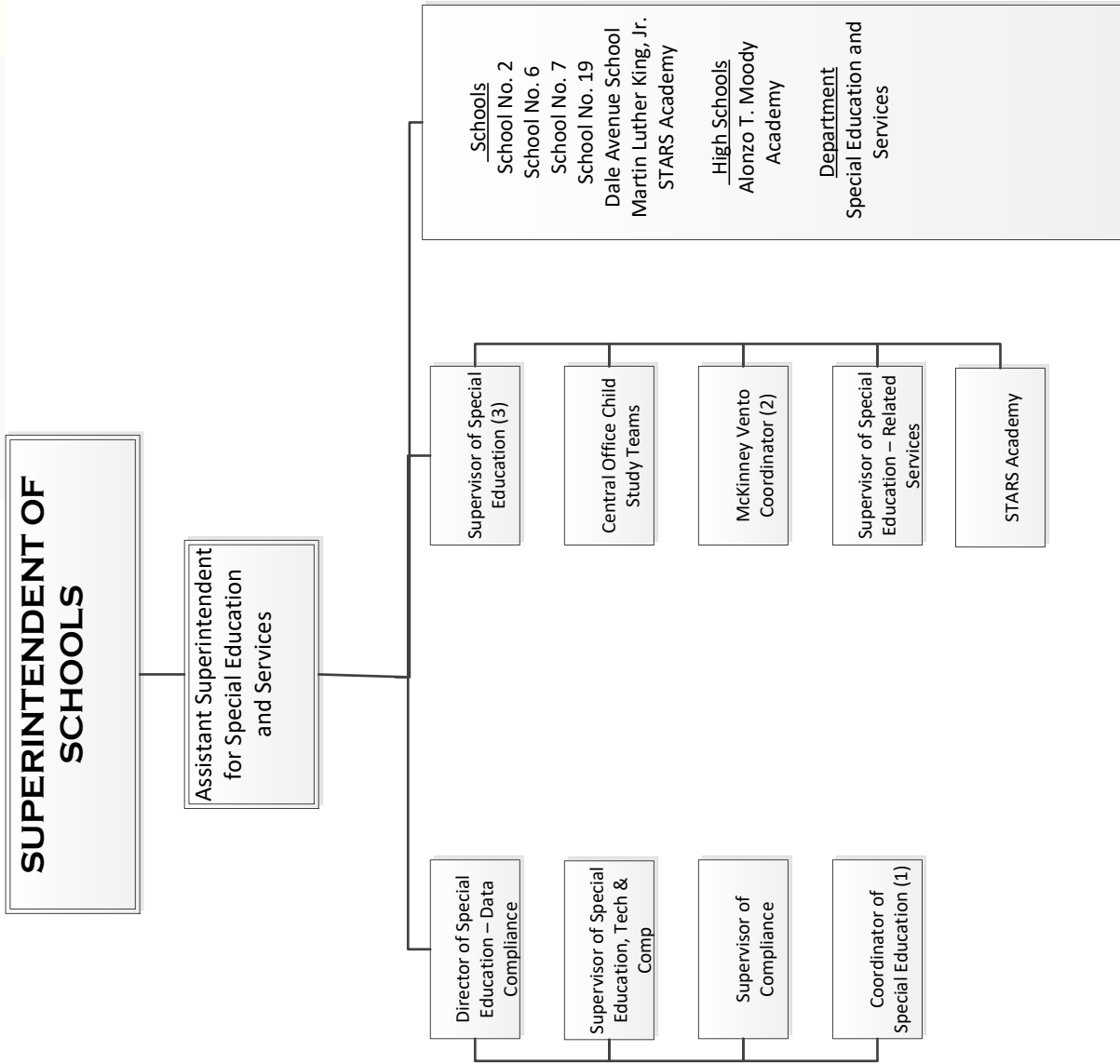


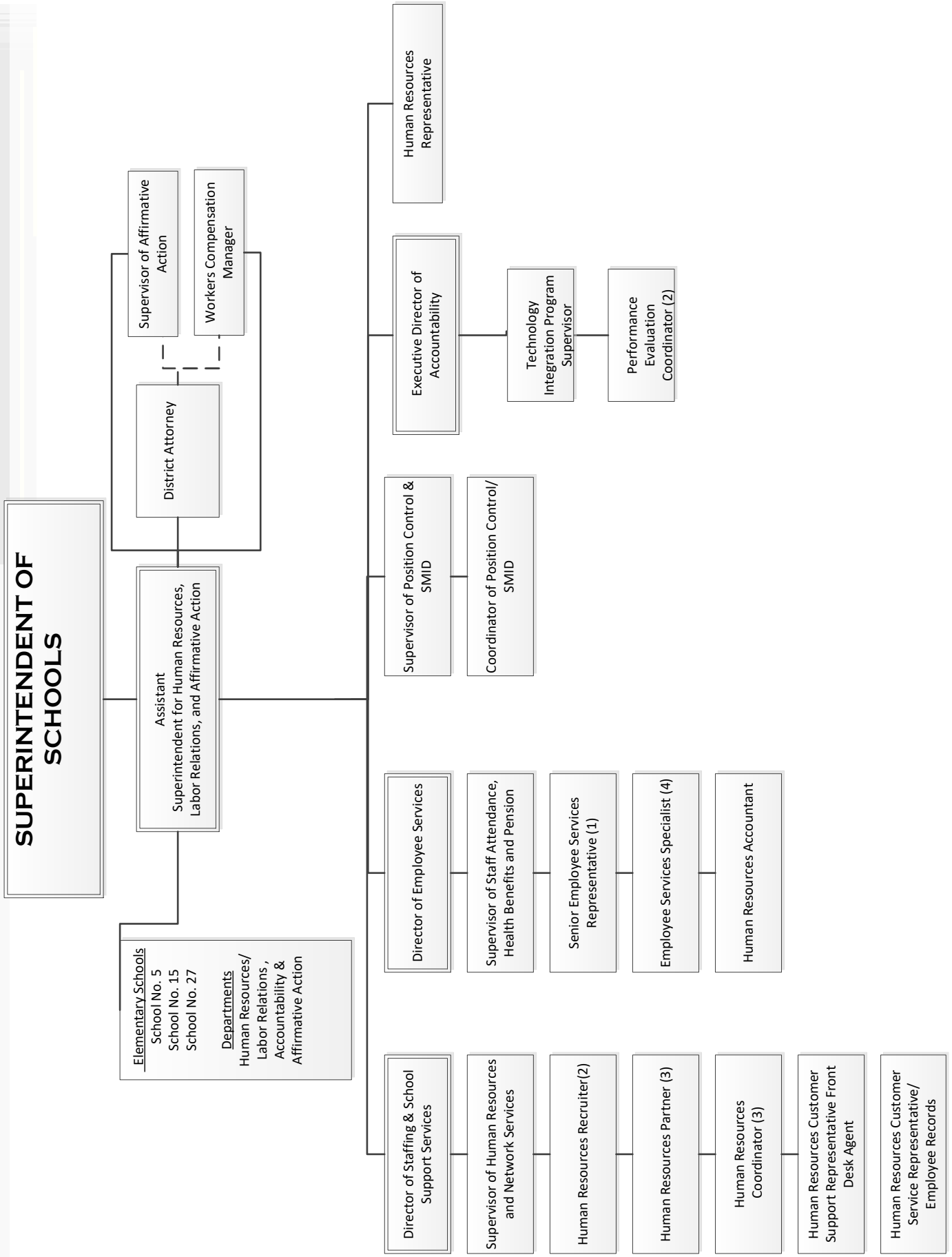


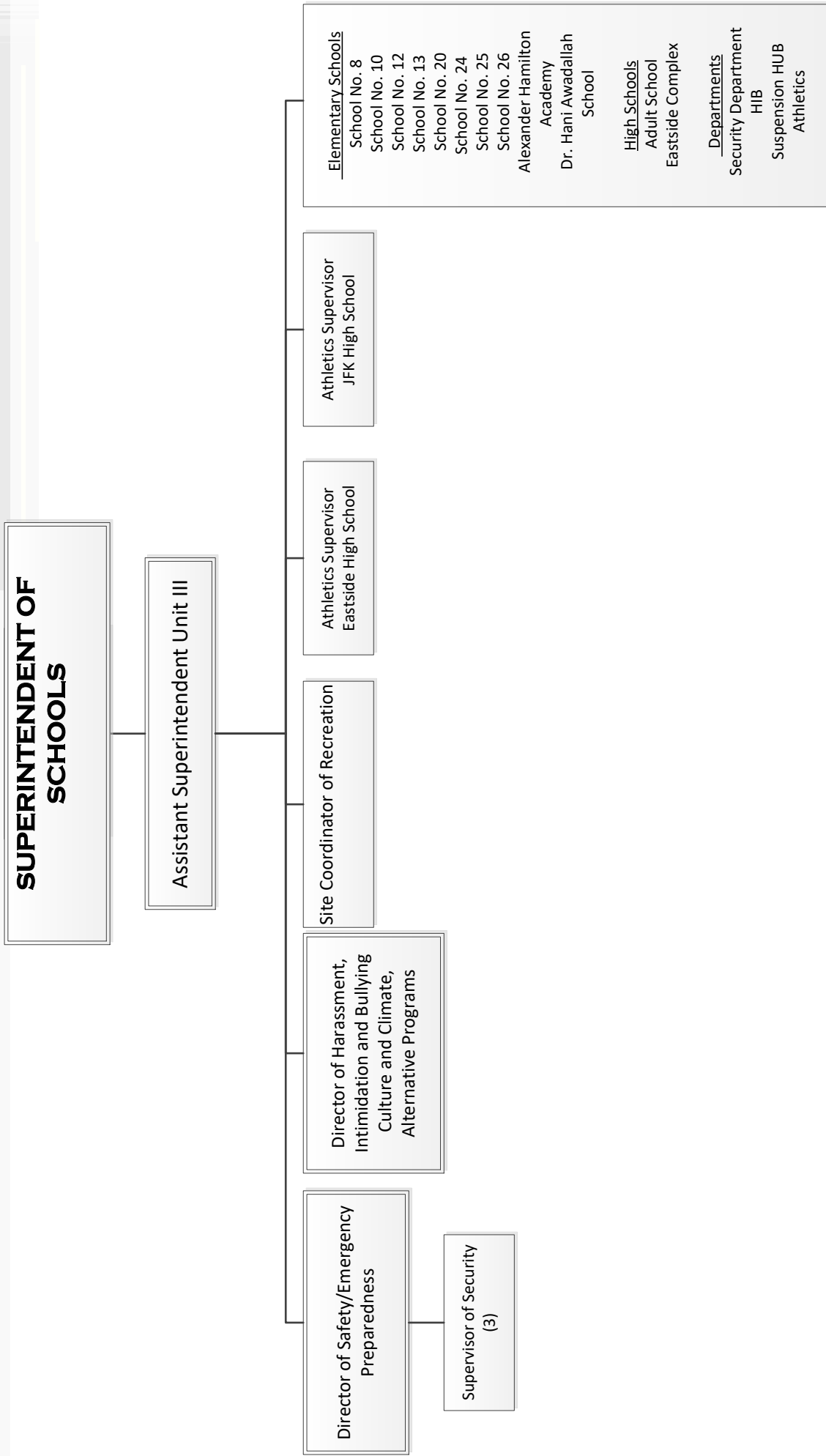
SUPERINTENDENT OF SCHOOLS











PATERSON PUBLIC SCHOOLS

JUNE 30, 2023

BOARD MEMBERS

TERM EXPIRES

Ms. Nakima Redmon, President

January 2025

Ms. Dania Martinez, Vice President

January 2024

Mr. Manuel Martinez, Jr.

January 2025

Mr. Eddie Gonzalez

January 2026

Mr. Kenneth Simmons

January 2024

Ms. Oshin Castillo

January 2025

Dr. Jonathan Hodges

January 2024

Ms. Della McCall

January 2026

Ms. Valerie Freeman

January 2026

PATERSON PUBLIC SCHOOLS

DISTRICT OFFICIALS

JUNE 30, 2023

Ms. Eileen Shafer

Superintendent of Schools

Superintendent's Cabinet

Ms. Cheryl Coy

Assistant Superintendent for Special Education &
Services

Mr. David Cozart

Assistant Superintendent (Unit III)

Mr. Richard L. Matthews

School Business Administrator

Ms. Susana Peron

Deputy Superintendent

Mr. Luis Rojas

Assistant Superintendent for Human
Capital/Labor Relations & Affirmative
Action

Ms. Joanna Tsimpedes

Assistant Superintendent for Academic
Services & Special Programs

Ms. Cicely Warren

Assistant Superintendent (Unit I)

PATERSON PUBLIC SCHOOLS

Consultants and Advisors JUNE 30, 2023

Architects of Record

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150 Allen Road, Suite 301
Basking Ridge, NJ 07920

Coppa Montalbano Architects
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Totowa, NJ 07512

CTS Group, Architecture/Planning, PA
17 Commerce Street
Chatham, NJ 07928

DiCara/Rubino
30 Galesi Drive
Wayne, NJ 07470

DMR Architects
777 Terrace Avenue, Suite 607
Hasbrouk Heights, NJ 07604

FVHD
1515 Lower Ferry Road
Trenton, NJ 08628

Grant Engineering & Construction Group
211 Warren Street, Suite 209
Newark, NJ 0103

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Cedar Knoll, NJ 07927

H2M Architects & Engineers, Inc.
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LAN Associates
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Midland Park, NJ 07432

Netta Architects
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Mountainside, NJ 07092

Parette Somjen Architects, LLD
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Rockaway, NJ 07866

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Secaucus, NJ 07094

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17 Academy Street, Suite 1200
Newark, NJ 07102

Official Depository

TD Bank
100 Hamilton Plaza
Paterson, NJ 07505

FINANCIAL SECTION



WIELKOTZ & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

STEVEN D. WIELKOTZ, CPA, RMA, PSA
MATTHEW B. WIELKOTZ, CPA, PSA
PAUL J. CUVA, CPA, RMA, PSA
JAMES J. CERULLO, CPA, RMA, PSA
KARI FERGUSON, CPA, RMA, CMFO, PSA
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WWW.W-CPA.COM

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the Board of Education of the Paterson Public Schools, in the County of Passaic, State of New Jersey, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities and each major fund of the Paterson Public Schools Board of Education, in the County of Passaic, State of New Jersey, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Paterson Public Schools Board of Education and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



Responsibilities of Management 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, the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, 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 misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Paterson Public Schools Board of Education's ability to continue as a going concern for the next twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey and Government Auditing Standards, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with generally accepted auditing standards, audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey and Government Auditing Standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.



Honorable President and
Members of the Board of Education
Page 3.

- Obtain an understanding of internal control relevant to the audit 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 Paterson Public Schools Board of Education's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Paterson Public Schools Board of Education's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, Schedules Related to Accounting and Reporting for Pensions, and Other Post Employment Benefits identified in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the 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.



Honorable President and
Members of the Board of Education
Page 4.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Paterson Public Schools Board of Education's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and 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 the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the 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 the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, 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 the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical data section has not been subject to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.



Honorable President and
Members of the Board of Education
Page 5.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2023 on our consideration of the Paterson Public Schools Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Paterson Public Schools Board of Education's internal control over financial reporting and compliance.

Steven D. Wielkotz

Steven D. Wielkotz, C.P.A.
Licensed Public School Accountant
No. 816

Wielkotz + Company, LLC

WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

November 30, 2023



**REQUIRED SUPPLEMENTARY
INFORMATION - PART I**

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

The discussion and analysis of the City of Paterson Board of Education's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2023. The intent of this discussion and analysis is to look at the District's financial performance as a whole and should not be interpreted as a replacement for the audit which consists of the financial statements and other supplemental information that presents all the District's revenues and expenditures by program for the General Fund, Special Revenue Fund, Debt Service and Enterprise Fund.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Paterson Board of Education exceeded its liabilities, and deferred inflows of resources at the close of the fiscal year by \$258,811,110. (Net Position).
- In total, net position increased by \$44,081,068. Net position of the governmental activities increased by \$44,666,036 and net position of business-type activities decreased by \$584,968.
- General revenues accounted for \$666,889,222 in revenue or 83 percent of all governmental and business-type activities revenues. Program specific revenues in the form of charges for services and sales, grants, and contributions accounted for \$139,200,485 or 17 percent of total revenues of \$806,089,707.
- The School District had \$740,620,439 in expenses related to governmental activities; only \$118,575,227 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily grants, entitlements and property taxes) of \$666,711,247 were adequate to provide for these programs.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$39,990,649.
- The General Fund fund balance at June 30, 2023 was \$36,950,855, an increase of \$17,520,984 compared to the ending fund balance at June 30, 2022 of \$19,429,871.
- The General Fund unassigned budgetary fund balance at June 30, 2023 was \$(42,095,695) which represents a decrease of \$12,138,324 compared to the ending unassigned budgetary fund balance at June 30, 2022 of \$(29,957,371). The decrease is primarily due to the state decreasing the maximum fund balance a school district may have from 4% of expenditures in 2022 back to a pre-pandemic maximum of 2% of expenditures.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

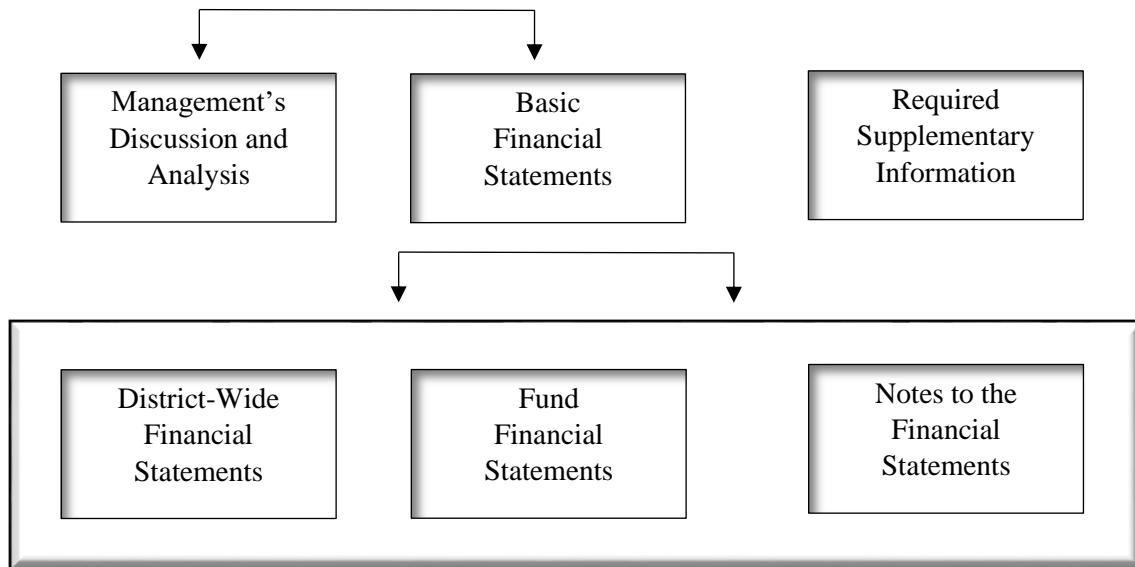
**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual 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 district governmental funds statements tell how basic services were financed in the short term as well as what remains for future spending.
- Proprietary funds statements offer short-term and long-term financial information about the activities the district operated like businesses.

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



**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS, (continued)

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 are detailed below. The remainder of this overview section of management’s discussion and analysis highlights the structure and contents of each of the statements.

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 regular and special education and building maintenance	Activities the district operates similar to private businesses: Enterprise fund	Instances in which the district administers resources on behalf of someone else, such as custodial accounts
Required Financial Statements	Statements of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Net Position Statement of Revenues, 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/ Deferred Outflows/ Inflows of Resources/ Liability Information	All assets, deferred outflows/inflows of resources and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be utilized and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, 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
Type of Inflow/ Outflow 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 deductions during the year, regardless of when cash is received or paid

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(CONTINUED)**

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the District as a whole (district-wide statements), and then proceed to provide an increasingly detailed look at specified financial activities.

District-Wide Financial Statements

The *statement of net position and statement of activities* reports information about the District as a whole and about its' activities in a manner that helps answer the question, "Is the District better or worse off as a result of the year's activities?" These statements include all assets and liabilities of the District using the accrual basis of accounting, similar to the accounting used by private sector corporations. All of the current year's revenues and expenses are taken into consideration regardless of when cash is received or paid.

Both of the district-wide financial statements distinguish functions of the Bogota Board of Education that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*).

In the *Statement of Net Position and the Statement of Activities*, the District is divided into two distinct kinds of activities:

- Governmental Activities – All of the school district's programs and services are reported here including instruction, support services, operation and maintenance of plant facilities, pupil transportation and extracurricular activities.
- Business-type Activity – This service is provided on a charge for goods and services basis to recover all the expenses of the goods or services provided. The Food Service Enterprise fund is reported as business activities.

The two statements report the District's net position and changes in them. The change in net position can be utilized by a reader to assist in determining whether the District's financial health is improving or deteriorating. However, the reader should also consider non-financial factors such as property tax base, current New Jersey laws restricting revenue growth, student enrollment growth, facility conditions, required educational programs and other factors in determining the District's overall financial health.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of these funds of the School District can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the district-wide financial statements. However, unlike the district-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on balances of *spendable resources* available at the end of the fiscal year. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash.

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

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

The School District adopts annual appropriated budgets for its governmental funds except for the capital projects fund. A budgetary comparison statement has been provided for the general fund, special revenue fund and debt service fund to demonstrate compliance with their budgets.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

Proprietary Funds

Proprietary funds use the accrual basis of accounting, the same as on the district-wide statements, therefore the statements will essentially match the business-type activities portion of the district-wide statements. The Paterson Board of Education uses proprietary funds to account for its food service program.

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.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning budgetary information for the District's major funds.

Our auditor has provided assurance in his independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the Required Supplemental Information and the Supplemental Information identified above. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

DISTRICT-WIDE FINANCIAL ANALYSIS

The Statement of Net Position provides the perspective of the District as a whole. Net position may, over time, serve as a useful indicator of a government's financial position.

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

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

The School District's net position was \$258,811,110 at June 30, 2023 and \$214,730,042 at June 30, 2022. Restricted items of net position are reported separately to show legal constraints that limit the School District's ability to use these items of net position for day-to-day operations. Our analysis below focuses on the net position for 2023 compared to 2022 (Table 1) and change in net position (Table 2) of the School District.

Table 1

**Net Position
June 30,**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Assets						
Current and Other Assets	119,031,310	99,155,275	6,003,698	4,446,236	125,035,008	103,601,511
Capital Assets:	<u>378,456,177</u>	<u>357,591,574</u>	<u>133,050</u>	<u>52,060</u>	<u>378,589,227</u>	<u>357,643,634</u>
Total Assets	<u>497,487,487</u>	<u>456,746,849</u>	<u>6,136,748</u>	<u>4,498,296</u>	<u>503,624,235</u>	<u>461,245,145</u>
Deferred Outflows:						
Deferred Outflows Related to Debt Refunding						0
Deferred Outflows of Resources						
Related to PERS	<u>17,622,387</u>	<u>13,948,454</u>	_____	_____	<u>17,622,387</u>	<u>13,948,454</u>
Total Deferred Outflows	<u>17,622,387</u>	<u>13,948,454</u>	_____	_____	<u>17,622,387</u>	<u>13,948,454</u>
Liabilities						
Current Liabilities	89,548,304	77,238,608	2,500,277	262,080	92,048,581	77,500,688
Noncurrent Liabilities	<u>149,603,299</u>	<u>124,726,081</u>	_____	_____	<u>149,603,299</u>	<u>124,726,081</u>
Total Liabilities	<u>239,151,603</u>	<u>201,964,689</u>	<u>2,500,277</u>	<u>262,080</u>	<u>241,651,880</u>	<u>202,226,769</u>
Deferred Inflows:						
Deferred Commodities Revenue	676,323	713,896		14,777	676,323	728,673
Deferred Inflows of Resources						
Related to PERS	<u>20,107,309</u>	<u>57,508,115</u>	_____	_____	<u>20,107,309</u>	<u>57,508,115</u>
Total Deferred Inflows	<u>20,783,632</u>	<u>58,222,011</u>	<u>0</u>	<u>14,777</u>	<u>20,783,632</u>	<u>57,508,115</u>
Net Position						
Invested in Capital Assets-						
Net of Related Debt	340,623,927	329,972,488	133,050	52,060	340,756,977	330,024,548
Restricted	82,086,344	60,809,175			82,086,344	60,809,175
Unrestricted	<u>(167,535,632)</u>	<u>(180,273,060)</u>	<u>3,503,421</u>	<u>4,169,379</u>	<u>(164,032,211)</u>	<u>(176,103,681)</u>
Total Net Position	<u>255,174,639</u>	<u>210,508,603</u>	<u>3,636,471</u>	<u>4,221,439</u>	<u>258,811,110</u>	<u>214,730,042</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

Table 2 below shows the changes in net position for fiscal year 2023 compared to 2022.

**Table 2
Changes in Net Position
Year Ended June 30,**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Revenues						
Program Revenues:						
Charges for Services and						
Sales	\$985,286	\$1,142,925	\$60,823	\$8,868	\$1,046,109	\$1,151,793
Operating Grants and						
Contributions	113,615,812	104,068,359	20,564,435	17,723,389	134,180,247	121,791,748
Capital Grants and						
Contributions	3,974,129	20,800,053			3,974,129	20,800,053
General Revenues:						
Taxes:						
Property Taxes	67,748,491	61,034,676			67,748,491	61,034,676
Federal and State Aid not						
Restricted	581,232,791	645,411,669			581,232,791	645,411,669
Federal and State Aid						
Restricted	6,777,262				6,777,262	0
Miscellaneous Income	10,869,139	10,081,252	177,975		11,047,114	10,081,252
Other Restricted Miscellaneous						
Income	83,564	15,705			83,564	15,705
Transfers		(2,000,000)		2,000,000	0	0
Total Revenues and Transfers	<u>785,286,474</u>	<u>840,554,639</u>	<u>20,803,233</u>	<u>19,732,257</u>	<u>806,089,707</u>	<u>860,286,896</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Expenses						
Instruction:						
Regular	\$158,785,846	\$237,678,950			\$158,785,846	\$237,678,950
Special Education	43,768,265	45,298,598			43,768,265	45,298,598
Other Special Instruction	18,918,248	19,569,336			18,918,248	19,569,336
Other Instruction	8,006,195	7,353,813			8,006,195	7,353,813
Support Services:						
Tuition	39,220,342	37,978,989			39,220,342	37,978,989
Student & Instruction Related Services	145,342,802	147,475,406			145,342,802	147,475,406
General Administrative Services	5,551,024	6,410,192			5,551,024	6,410,192
School Administrative Services	20,005,710	18,438,230			20,005,710	18,438,230
Central Administration and Admin. Info. Tech.	9,837,813	13,567,184			9,837,813	13,567,184
Plant Operations and Maintenance	43,227,973	53,238,286			43,227,973	53,238,286
Pupil Transportation	26,337,240	16,454,995			26,337,240	16,454,995
Allocated Benefits	19,464,362				19,464,362	0
Unallocated Benefits	80,754,572	165,568,418			80,754,572	165,568,418
Charter Schools	103,799,998				103,799,998	0
Special Schools	1,541,388				1,541,388	0
Capital Outlay - Nondepreciable	8,085,680				8,085,680	0
Interest on Long-Term Debt	261,335				261,335	0
Unallocated depreciation	4,915,893	46,122,287			4,915,893	46,122,287
Capital lease obligations and Amortization	2,795,752				2,795,752	0
Food Service	<u> </u>	<u> </u>	<u>21,388,201</u>	<u>17,194,873</u>	<u>21,388,201</u>	<u>17,194,873</u>
Total Expenses and Transfers	<u>740,620,438</u>	<u>815,154,684</u>	<u>21,388,201</u>	<u>17,194,873</u>	<u>762,008,639</u>	<u>832,349,557</u>
Increase or (Decrease) in						
Net Position	<u>44,666,036</u>	<u>25,399,955</u>	<u>(584,968)</u>	<u>2,537,384</u>	<u>44,081,068</u>	<u>27,937,339</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

Governmental and Business-Type Activities

As reported in the Statement of Activities the cost of all of our governmental and business-type activities this year was \$762,008,639. However, the amount that our taxpayers ultimately financed for these activities through School District taxes was only \$67,748,491 because some of the cost was paid by those who benefitted from the programs \$1,046,109, by other governments and organizations who subsidized certain programs with grants and contributions \$134,180,247, unrestricted federal and state aid \$581,232,791, other restricted miscellaneous revenue \$83,564, federal and state aid capital outlay \$10,751,391, and miscellaneous sources \$11,047,114.

The following schedules present a summary of governmental fund revenues and expenditures for the fiscal year ended June 30, 2023, and the amount and percentage of increases/(decreases) relative to the prior year.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2022</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Prior Year</u>
Local Source	\$88,185,310	10.5%	\$15,770,997	21.78%	\$72,414,313
State Source	656,857,444	78.4%	378,063	0.06%	656,479,381
Federal Source	<u>92,313,156</u>	<u>11.0%</u>	<u>15,859,507</u>	20.74%	<u>76,453,649</u>
Total	<u>\$837,355,910</u>	<u>100.0%</u>	<u>\$32,008,567</u>	3.97%	<u>\$805,347,343</u>

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2022</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Prior Year</u>
Current Expenditures:					
Instruction	\$199,722,903	24.2%	\$8,115,494	4.24%	\$191,607,409
Support Services	594,071,197	71.8%	49,685,781	9.13%	544,385,416
Debt Service	3,090,032	0.4%	3,090,032	100.00%	
Capital Outlay	<u>30,098,152</u>	<u>3.6%</u>	<u>(10,703,946)</u>	-26.23%	<u>40,802,098</u>
Total	<u>\$826,982,284</u>	<u>100.0%</u>	<u>\$50,187,361</u>	6.46%	<u>\$776,794,923</u>

Changes in expenditures were the result of varying factors.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(CONTINUED)**

MAJOR GOVERNMENTAL FUNDS BUDGETING AND OPERATING HIGHLIGHTS

The School District's budgets are prepared according to New Jersey law, and are based on accounting for certain transactions on the basis of cash receipts, disbursements and encumbrances. The most significant budgeted funds are the general fund, the special revenue fund and the debt service fund. The capital projects fund is funded by the bond proceeds and state aid; therefore, no budget is presented.

During the fiscal year ended June 30, 2023, the School District amended the budgets of these major governmental funds several times. Revisions in the budget were made to recognize revenues that were not anticipated and to prevent over-expenditures in specific line item accounts. Several of these revisions bear notation:

- TPAF, which is the state's contribution to the pension fund, is neither a revenue item nor an expenditure item to the district but is required to be reflected in the financial statements.
- During the fiscal year ended June 30, 2023, the School District amended the special revenue fund by \$10,824,473 for increases in local, state and federal grants.

General Fund

The General Fund actual revenue was \$950,548,174, including transfers. That amount is \$95,274,246 above the final amended budget of \$855,273,928. The variance between the actual revenues and final budget was the result of non-budgeted on-behalf payments of \$99,938,512 for TPAF pension and social security reimbursements, \$6,763,988 additional in local anticipated revenues, \$16,712,913 less in transfers, \$1,609,833 additional in extraordinary aid, and \$3,674,826 additional in other state and federal aid.

The actual expenditures of the General Fund were \$931,252,700, including transfers, which is \$55,489,851 above the final amended budget of \$875,762,849. The variance between the actual expenditures and final budget was due to non-budget on-behalf payments of \$99,938,512 for TPAF pension and social security reimbursements, \$15,096,463 less transfers, and \$29,352,198 of unexpended budgeted funds.

General Fund budgetary revenues and other financing sources exceeded budgetary expenditures and other financing uses increasing budgetary fund balance \$19,295,474 over the previous year. After deducting reserved and assigned fund balances, the unassigned budgetary fund balance decreased \$10,520,146 from \$23,911,144 at June 30, 2022 to \$13,390,998 at June 30, 2023.

Special Revenue Fund

The special revenue fund actual revenue was \$144,447,854 including transfers. That amount is \$77,704,9196 below the final amended budget of \$222,152,773. The variance between the actual revenues and the final budget was state and federal grant revenue that was anticipated to be spent by fiscal year end. The state and federal grant revenue will be received/realized in the next fiscal year.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(CONTINUED)**

MAJOR GOVERNMENTAL FUNDS BUDGETING AND OPERATING HIGHLIGHTS, (continued)

Special Revenue Fund, (continued)

The actual expenditures of the special revenue fund were \$144,551,283 including transfers, which is \$77,601,490 below the final amended budget of \$222,152,773. The variance between the actual expenditures and the final budget was due to the anticipation of fully expending state and federal grant programs. Expenditures will be incurred in the next fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2023 the School District had \$688,855,830 invested in land, building and building improvements, machinery and equipment, construction in progress and right to use leased assets. Of this amount \$310,266,603 in depreciation has been taken over the years. We currently have a net book value of \$378,589,227. Table 3 shows fiscal year 2023 balances compared to 2022.

Additional information about the District's capital assets can be found in the notes to the basic financial statements.

**Table 3
Capital Assets at June 30,
(Net of Depreciation/Amortization)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Land	\$9,006,387	\$9,006,387	\$	\$	\$9,006,387	\$9,006,387
Construction in Progress	120,650,959	109,734,482			120,650,959	109,734,482
Buildings and Building Improvements	233,018,518	227,562,839			233,018,518	227,562,839
Machinery and Equipment	12,047,603	11,287,866	133,050	52,060	12,180,653	11,339,926
Right to Use Lease Assets	<u>3,732,710</u>	<u>6,523,577</u>	<u> </u>	<u> </u>	<u>3,732,710</u>	<u>6,523,577</u>
Total Expenses	<u>\$378,456,177</u>	<u>\$364,115,151</u>	<u>\$133,050</u>	<u>\$52,060</u>	<u>\$378,589,227</u>	<u>\$364,167,211</u>

For more detailed information, please refer to the Notes to Basic Financial Statements.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(CONTINUED)**

CAPITAL ASSETS AND DEBT ADMINISTRATION, (continued)

Debt Administration

At June 30, 2023, the District had \$125,463,299 of long-term debt. Of this amount, \$4,236,075 is for compensated absences, \$13,015,927 is for obligations under financed purchases, \$24,140,000 is for general bond obligations, \$3,806,452 is for right to use lease liability and \$104,404,845 is for the District's net pension liability. For more detailed information, please refer to the Notes to the Financial Statements.

**Table 4
Long-Term Liabilities at June 30,**

	<u>2023</u>	<u>2022</u>	<u>Percentage Change</u>
Other Liabilities:			
General Bond Obligations	\$24,140,000	\$17,010,000	42%
Amortization - Bond Premium	<u>676,323</u>	<u>713,896</u>	-5%
Total Certificates of Participation (Net)	24,816,323	17,723,896	40%
Financed Purchases	13,015,927	16,418,767	-21%
Compensated Absences Payable	4,236,075	6,938,358	-39%
Net Pension Liability	104,404,845	82,552,872	26%
Right to Use Lease Liability	<u>3,806,452</u>	<u>6,588,919</u>	-42%
Total Other Liabilities	<u>\$150,279,622</u>	<u>\$130,222,812</u>	15%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The district continues to rely predominately upon local property taxes as its main source of funding. Therefore, in consideration of current economic conditions and the anticipation of continued flat state aid support, the Board of Education has sought to control budget expenses to minimize the impact on the local tax levy.

The following factors were considered in preparing the 2023-2024 fiscal year budget:

- Estimated Student Enrollment
- Sources of revenue
- Cost of negotiated salaries and benefits
- Cost of fixed charges
- Mandated Programs
- Requirements for health and safety issues

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(CONTINUED)**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS, (continued)

Prior to the end of fiscal 2004, S1701 was enacted. The law is meant to control public school district budgets by revising the calculation of budget caps and reducing surplus. Starting in 2005-06 the CAP will be set at 2.5% or the cost of living, whichever is greater. A number of other changes will affect the calculation of SGLA's and per pupil administrative costs. Any undesignated general fund balance in excess of 2% or \$250,000, whichever is greater must be appropriated for tax relief.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Paterson Public Schools' finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

School Business Administrator
Paterson Public Schools
90 Delaware Avenue
Paterson, NJ 07505

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
Statement of Net Position
June 30, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	64,187,451	4,727,333	68,914,784
Receivables, net	23,351,448	3,965,239	27,316,687
Inventory		428,456	428,456
Internal Balances	3,117,330	(3,117,330)	-
Restricted assets:			
Capital reserve account - cash	12,913,619		12,913,619
Emergency reserve account - cash	1,000,000		1,000,000
Net payroll account - cash			-
Payroll deduction and withholdings account - cash	3,759,612		3,759,612
Summer payroll account - cash	690,051		690,051
Health benefits account - cash	5,606,440		5,606,440
Unemployment compensation account - cash	4,014,260		4,014,260
Student activity accounts - cash	329,543		329,543
Scholarship accounts - cash	61,556		61,556
Capital assets:			
Land and Construction in Progress	129,657,346		129,657,346
Depreciable Buildings, Improvements and Equipment (net)	245,066,121	133,050	245,199,171
Right to use lease assets, net of amortization	3,732,710		3,732,710
Total Assets	<u>497,487,487</u>	<u>6,136,748</u>	<u>503,624,235</u>
Deffered Outflows:			
Deferred outflows of resources related to PERS	17,622,387		17,622,387
Total Deferred Outflows	<u>17,622,387</u>	<u>-</u>	<u>17,622,387</u>
LIABILITIES			
Deficit in Cash - Net Payroll	65,522		65,522
Accounts payable and accrued liabilities	48,747,304	2,500,277	51,247,581
Contracts payable	4,580,805		4,580,805
Payable to federal government	81		81
Payable to state government	77,273		77,273
Payroll deductions and withholdings payable	9,990,581		9,990,581
Unemployment complesation claims payable	946,097		946,097
Unearned revenue	25,140,641		25,140,641
Noncurrent liabilities:			
Due within one year	6,714,129		6,714,129
Due beyond one year	142,889,170		142,889,170
Total liabilities	<u>239,151,603</u>	<u>2,500,277</u>	<u>241,651,880</u>
Deferred Inflows:			
Deferred inflows of resources related to PERS	20,107,309		20,107,309
Deferred inflows of unamortized bond premiums	676,323		676,323
Total Deferred Inflows	<u>20,783,632</u>	<u>-</u>	<u>20,783,632</u>
NET POSITION			
Invested in capital assets	340,623,927	133,050	340,756,977
Restricted for:			
Debt service	789,042		789,042
Capital projects	1,859,653		1,859,653
Other purposes	79,437,649		79,437,649
Unrestricted (Deficit)	<u>(167,535,632)</u>	<u>3,503,421</u>	<u>(164,032,211)</u>
Total net position	<u>255,174,639</u>	<u>3,636,471</u>	<u>258,811,110</u>

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

PATERSON PUBLIC SCHOOLS
Statement of Activities
Fiscal Year Ended June 30, 2023

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Governmental activities:									
Instruction:									
Regular	140,298,774	18,487,072		30,122,325		(128,663,521)			(128,663,521)
Special education	36,681,901	7,086,364				(43,768,265)			(43,768,265)
Other special instruction	15,899,647	3,018,601				(18,918,248)			(18,918,248)
Other instruction	6,822,078	1,184,117				(8,006,195)			(8,006,195)
Support services:									
Tuition	39,220,342					(39,220,342)			(39,220,342)
Student & instruction related services	136,286,602	9,056,200	985,286 *	82,303,500		(62,054,016)			(62,054,016)
General administrative services	5,096,738	454,286				(5,551,024)			(5,551,024)
School administrative services	16,812,438	3,193,272				(20,005,710)			(20,005,710)
Central services and administrative information technology	8,678,202	1,159,611				(9,837,813)			(9,837,813)
Plant operations and maintenance	40,460,099	2,767,874		3,974,129		(39,253,844)			(39,253,844)
Pupil transportation	26,237,127	100,113				(26,337,240)			(26,337,240)
Allocated benefits	19,464,362					(19,464,362)			(19,464,362)
Unallocated benefits	80,754,572			1,189,987		(80,754,572)			(80,754,572)
Charter schools	103,799,998					(102,610,011)			(102,610,011)
Special schools	1,541,388					(1,541,388)			(1,541,388)
Capital Outlay	8,085,680					(8,085,680)			(8,085,680)
Interest on long-term debt	261,335					(261,335)			(261,335)
Unallocated depreciation	4,915,893					(4,915,893)			(4,915,893)
Amortization	2,795,752					(2,795,752)			(2,795,752)
Total governmental activities	694,112,928	46,507,510	985,286	113,615,812	3,974,129	(622,045,211)	-	-	(622,045,211)
Business-type activities:									
Food Service	21,388,201		60,823	20,564,435	-	(762,943)	(762,943)		(762,943)
Total business-type activities	21,388,201		60,823	20,564,435	-	(762,943)	(762,943)		(762,943)
Total primary government	715,501,129		1,046,109	134,180,247	3,974,129	(622,045,211)	(762,943)		(622,808,154)
General revenues:									
Taxes:									
Levied for general purposes									
Federal and State aid not restricted									
Federal and State aid restricted									
Miscellaneous Income									
Other Restricted Miscellaneous Revenue									
Total general revenues, special items, extraordinary items and transfers									
Change in Net Position									
Net Position—beginning									
Net Position—ending									

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

* Student Activity revenue is reported as "charges for services"; scholarship revenue is reported as "operating grants and contributions"
** Includes the interest earnings on the unemployment compensation bank account

FUND FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents					
Checking	43,166,949	18,195,853	2,824,649		64,187,451
Accounts Receivable -					
Tuition	223,262				223,262
Interfunds	3,865,824			789,042	4,654,866
Intergovernmental - Federal		14,305,113			14,305,113
Intergovernmental - State	3,320,700	5,084,098			8,404,798
Other receivables	225,116	17,877	175,282		418,275
Restricted cash and cash equivalents					
Capital reserve	12,913,619				12,913,619
Emergency Reserve	1,000,000				1,000,000
Payroll deductions and withholdings	3,759,612 *				3,759,612
Summer payroll	690,051 *				690,051
Health benefits account	5,606,440 *				5,606,440
Unemployment compensation	4,014,260 *				4,014,260
Student activity accounts		329,543 *			329,543
Scholarship accounts		61,556 *			61,556
Total assets	78,785,833	37,994,040	2,999,931	789,042	120,568,846
LIABILITIES AND FUND BALANCES					
Liabilities:					
Deficit in cash - Net payroll	65,522 *				65,522
Accounts payable	23,389,007	11,671,677			35,060,684
Judgements Payable-Workers Compensation	4,580,805				4,580,805
Intergovernmental accounts payable - State		77,273 **			77,273
Intergovernmental accounts payable - Federal		81			81
Compensated Absences Payable	1,814,242				1,814,242
Accrued salaries & benefits	1,048,724	316,011			1,364,735
Interfund payables		397,258	1,140,278		1,537,536
Payroll deductions and withholdings payable	9,990,581 ***				9,990,581
Unemployment compensation claims payable	946,097 ****				946,097
Unearned revenue		25,140,641			25,140,641
Total liabilities	41,834,978	37,602,941	1,140,278	-	80,578,197
Fund Balances:					
Restricted for:					
Excess Surplus - current year	34,615,267				34,615,267
Excess Surplus - prior year - designated for subsequent year's expenditures	15,000,103				15,000,103
Capital reserve account	12,913,619				12,913,619
Emergency reserve account	1,000,000				1,000,000
Unemployment compensation	3,068,163				3,068,163
Student groups		329,543			329,543
Scholarships		61,556			61,556
Assigned to:					
Year-end Encumbrances	337,756				337,756
Capital projects			1,859,653		1,859,653
Debt service				789,042	789,042
Designated by the BOE for subsequent year's expenditures	12,111,642				12,111,642
Unassigned:					
General fund	(42,095,695)				(42,095,695)
Total Fund balances	36,950,855	391,099	1,859,653	789,042	39,990,649
Total liabilities and fund balances	78,785,833	37,994,040	2,999,931	789,042	

PATERSON PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2023

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$674,010,605 and the accumulated depreciation is \$299,287,138	374,723,467
Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the funds	
Right to use assets at historical cost	10,198,614
Accumulated amortization	(6,465,904)
Accrued liability for interest on long-term debt is not due and payable in the current period and is not reported as a liability in the funds	(670,712)
Accounts payable for subsequent Pension payment is not a payable in the funds	(9,836,931)
Bond issuance premiums are recorded as revenue in the Governmental Funds in the year of receipt. The original premiums are \$789,042 and accumulated amortization is \$112,719	(676,323)
Deferred outflows and inflows of resources are applicable to future periods and therefore are not reported in the funds.	
Deferred outflows of resources related to PERS Pension Liability	17,622,387
Deferred inflows of resources related to PERS Pension Liability	(20,107,309)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds (see Note 7)	<u>(149,603,299)</u>
Net position of governmental activities	<u><u>255,174,639</u></u>

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

PATERSON PUBLIC SCHOOLS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Fiscal Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local sources:					
Municipal tax levy	67,748,491				67,748,491
Tuition charges	179,336				179,336
Other restricted revenues	83,564 *				83,564
Scholarship donations		25,915 **			25,915
Student group receipts		985,286 **			985,286
Bond sale proceeds			8,215,000		8,215,000
Miscellaneous	10,689,803	257,915			10,947,718
Total - Local Sources	78,701,194	1,269,116	8,215,000	-	88,185,310
State sources	602,363,175	50,520,140	3,974,129		656,857,444
Federal sources	2,543,829	89,769,327			92,313,156
Total revenues	683,608,198	141,558,583	12,189,129	-	837,355,910
EXPENDITURES					
Current:					
Regular instruction	110,196,952	30,122,325			140,319,277
Special education instruction	36,681,901				36,681,901
Other special instruction	15,899,647				15,899,647
School sponsored/other instructional	6,822,078				6,822,078
Support services and undistributed costs:					
Tuition	39,220,342				39,220,342
Attendance and social work services	2,431,185				2,431,185
Health services	5,554,023				5,554,023
Student & instruction related services	44,914,083	83,392,215 ***			128,306,298
General administrative services	5,096,738				5,096,738
School administrative services	16,812,438				16,812,438
Central services & administrative information technology	11,160,521				11,160,521
Plant operations and maintenance	42,517,985				42,517,985
Pupil transportation	26,237,127				26,237,127
Allocated benefits	19,464,362				19,464,362
Unallocated benefits	91,990,280				91,990,280
On-behalf contributions	99,938,512				99,938,512
Transfer to charter school	102,610,011	1,189,987			103,799,998
Special Schools	1,541,388				1,541,388
Debt service:					
Principal	2,824,925				2,824,925
Interest and other charges	105,163			159,944	265,107
Capital outlay	4,130,290	6,777,262	19,190,600		30,098,152
Total expenditures	686,149,951	121,481,789	19,190,600	159,944	826,982,284
Excess (Deficiency) of revenues	(2,541,753)	20,076,794	(7,001,471)	(159,944)	10,373,626
OTHER FINANCING SOURCES (USES)					
Transfers in	265,165,486	2,889,271		159,944	268,214,701
Transfers out	(245,145,207)	(23,069,494)			(268,214,701)
Lease Liabilities Issued	42,458				42,458
Total other financing sources and uses	20,062,737	(20,180,223)	-	159,944	42,458
Net change in fund balances	17,520,984	(103,429)	(7,001,471)	-	10,416,084
Fund balance—July 1	19,429,871	494,528	8,861,124	789,042	29,574,565
Fund balance—June 30	36,950,855	391,099	1,859,653	789,042	39,990,649

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

PATERSON PUBLIC SCHOOLS
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Fiscal Year Ended June 30, 2023

Total net change in fund balances - governmental funds (from B-2) 10,416,084

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

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

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

	Depreciation expense	(4,915,893)	
	Non-depreciable capital outlay - Construction in Progress	10,916,477	
	Depreciable Capital outlays	<u>11,131,309</u>	17,131,893

Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the funds

Right to use assets at historical cost	42,458	
Accumulated amortization	<u>(2,833,325)</u>	(2,790,867)

Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities.

In the current year, these amounts consist of:

Right to Use Lease Liability	2,824,925	
Financed Purchases - Principal	3,402,840	
Bonds Payable	<u>1,085,000</u>	7,312,765

Proceeds from debt issues are a financing source in the governmental funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net assets.

General Bond Obligations	(8,215,000)	
Proceeds of Lease Liability	<u>(42,458)</u>	(8,257,458)

In the statement of activities, interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due. The accrued interest is an addition in the reconciliation. (+)

Right to Use Leases - Prior Year	10,470	
Right to Use Leases	(4,861)	
Energy Savings Refunding Bonds - Prior Year	200,381	
Energy Savings Refunding Bonds	(185,915)	
PCIA Revenue Bonds	(115,625)	
Financed Purchases Obligations - Prior Year	463,633	
Financed Purchases Obligations	<u>(364,311)</u>	3,772

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

Decrease in compensated absences payable	2,702,283
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PATERSON PUBLIC SCHOOLS
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Fiscal Year Ended June 30, 2023

District pension contributions are reported as expenditures in the governmental funds when made. However, per GASB No. 68 they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the District's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.

District Pension Contributions	8,724,156	
Less: Pension Expense	9,385,835	
Decrease in Pension Expense		18,109,991

Per GASB No. 68, Non-employer contributing entities are required to record any increases in revenue and expense for On-behalf TPAF pension payments paid by the State of New Jersey on the Statement of Activities that are in excess of those amounts reported in the fund financial statements.

Decrease in On-behalf State Aid TPAF Pension		(45,482,770)
Decrease in On-behalf TPAF Pension Expense		45,482,770

The governmental funds report the effect of bond premiums, discounts, and other similar items when debt is first issued. Whereas these amounts are deferred and amortized in the Statement of Activities (+)

Amortization of Original Issue Premium		37,573
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Per GASB No. 75 Non-employer contributing entities are required to record an increases in revenue and expense for On-behalf TPAF post employment medical payments paid by the State of New Jersey on the Statement of Activities that are in excess of those amounts reported in the fund financial statements

Increase in On-behalf State Aid TPAF Post Employment Medical Revenue		1,628,334
Increase in On-behalf State Aid TPAF Post Employment Medical Expense		(1,628,334)

Change in net assets of governmental activities

44,666,036

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

PATERSON PUBLIC SCHOOLS
Statement of Net Position
Proprietary Funds
Fiscal Year Ended June 30, 2023

		<u>Business-type Activities - Enterprise Fund</u>
		<u>Food Service Program</u>
ASSETS		
Current assets:		
Cash and cash equivalents	4,727,333	
Accounts receivable:		
State	90,577	
Federal	3,874,662	
Inventories	428,456	
Total current assets		<u>9,121,028</u>
Noncurrent assets:		
Capital assets:		
Building and building improvements	1,352,656	
Equipment	3,293,955	
Less accumulated depreciation	<u>(4,513,561)</u>	
Total capital assets (net of accumulated depreciation)		<u>133,050</u>
Total assets		<u>9,254,078</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,399,104	
Accrued Salaries and Wages	101,173	
Interfund Payable	3,117,330	
Total Liabilities		<u>5,617,607</u>
NET POSITION		
Invested in capital assets net of related debt		133,050
Unrestricted		<u>3,503,421</u>
Total net position		<u><u>3,636,471</u></u>

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

PATERSON BOARD OF EDUCATION
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
Fiscal Year Ended June 30, 2023

	Business-type Activities - Enterprise Fund				Total Enterprise
	Food Service Programs				
	School Nutrition	Summer Food Service Program	Seamless Summer Option (COVID-19)	Fresh Fruit and Vegetable Program	
Operating Revenues:					
Charges for Services:					
Daily Sales - Non-Reimbursable Programs	8,979				8,979
Special Functions - Non-Reimbursable Programs	51,844				51,844
Total Operating Revenues	<u>60,823</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,823</u>
Operating Expenses:					
Cost of Food - Reimbursable Programs	6,039,578	245,256	580,407	304,940	7,170,181
Cost of Food - Non-Reimbursable Programs	6,272				6,272
Salaries	6,450,519			10,198	6,460,717
Supplies and Materials	22,317				22,317
Employee Benefits	2,903,078				2,903,078
Depreciation Expense	11,308				11,308
Repairs and Other Expenses	246,189				246,189
Other Expenses	39,562			1,600	41,162
Purchased Services	4,526,977				4,526,977
Total Operating Expenses	<u>20,245,800</u>	<u>245,256</u>	<u>580,407</u>	<u>316,738</u>	<u>21,388,201</u>
Operating Income (Loss)	<u>(20,184,977)</u>	<u>(245,256)</u>	<u>(580,407)</u>	<u>(316,738)</u>	<u>(21,327,378)</u>
Nonoperating Revenues (Expenses):					
State Sources:					
School Lunch Program	179,818				179,818
Breakfast After the Bell Program	229,707				229,707
Federal Sources:					
National School Lunch Program	11,175,933				11,175,933
School Breakfast Program	6,175,513				6,175,513
After School Snack Program	205,231				205,231
Fresh Fruit and Vegetable Program				329,168	329,168
Summer Food Program		245,256			245,256
Supply Chain Assistance	569,942				569,942
U.S.D.A. Commodities	1,453,867				1,453,867
Miscellaneous Income	96,631				96,631
Cancellation of Prior Year Accounts Payable	81,344				81,344
Total Nonoperating Revenues (Expenses)	<u>20,167,986</u>	<u>245,256</u>	<u>-</u>	<u>329,168</u>	<u>20,742,410</u>
Income (Loss) Before Contributions & Transfers	<u>(16,991)</u>	<u>-</u>	<u>(580,407)</u>	<u>12,430</u>	<u>(584,968)</u>
Change in net assets	<u>(16,991)</u>	<u>-</u>	<u>(580,407)</u>	<u>12,430</u>	<u>(584,968)</u>
Total Net Position—Beginning	<u>3,512,803</u>		<u>580,407</u>	<u>128,229</u>	<u>4,221,439</u>
Total Net Position—Ending	<u>3,495,812</u>	<u>-</u>	<u>-</u>	<u>140,659</u>	<u>3,636,471</u>

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

PATERSON PUBLIC SCHOOLS
Statement of Cash Flows
Proprietary Funds
Fiscal Year Ended June 30, 2023

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Food Service Program</u>
 CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	60,823
Payments for Employees Salaries, Payroll Taxes and Benefits	(9,262,622)
Payments to Suppliers for Goods and Services	(7,078,494)
Net Cash Provided by (used for) Operating Activities	<u>(16,280,293)</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Receipts from State Subsidy	343,102
Receipts from Federal Subsidy	16,956,439
Interest Income	96,631
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>17,396,172</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Capital Assets	(92,297)
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>(92,297)</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	 <u>1,023,582</u>
Balances—Beginning of Year	<u>3,703,751</u>
Balances—End of Year	<u><u>4,727,333</u></u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:	
Operating Income (Loss)	(21,327,378)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by	
Depreciation and Net Amortization	11,308
Food Distribution Program	1,439,090
Increase (Decrease) in Interfund	1,398,621
(Increase) Decrease in Inventories	(121,476)
Increase (Decrease) in Accounts Payable	2,319,542
Total Adjustments	<u>5,047,085</u>
Net Cash Provided by (used for) Operating Activities	<u><u>(16,280,293)</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of the Paterson Public Schools have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Board's accounting policies are described below.

A. Description of the School District and 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 educational 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. The state-appointed 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. 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 Board also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls. The Superintendent of Schools is the Chief Administrative Officer of the District who is responsible for general supervision of all schools, planning and operational functions of the District. The School Business Administrator/Board Secretary is the Chief Financial Officer and is responsible for budgeting, financial accounting and reporting and reports through the Superintendent to the Board.

Governmental Accounting Standards Board publication, Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, "Defining the Financial Reporting Entity" establishes standards to determine whether a governmental component unit should be included in the financial reporting entity. The basic criterion for inclusion or exclusion from the financial reporting entity is the exercise of oversight responsibility over agencies, boards and commissions by the primary government. The exercise of oversight responsibility includes financial interdependency and a resulting financial benefit or burden relationship, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. In addition, certain legally separate, tax-exempt entities that meet specific criteria (i.e. benefit of economic resources, access/entitlement to economic resources, and significance) should be included in the financial reporting entity. The combined financial statements include all funds of the District over which the Board exercises operating control. The operations of the District include elementary schools and a junior/senior high school, located in the Borough of Bogota. There were no additional entities required to be included in the reporting entity under the criteria as described above, in the current fiscal year. Furthermore, the District is not includable in any other reporting entity on the basis of such criteria.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

B. Basis of Presentation:

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. Currently the District does not have any fiduciary funds.

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 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 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 Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Fund Financial Statements:

During the fiscal year, the School District segregates transactions related to certain School District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category - *government*, *proprietary*, and *fiduciary* - are presented. The New Jersey Department of Education (NJDOE) has elected to require New Jersey districts to treat each governmental fund as a major fund in accordance with the option noted in GASB No. 34, paragraph 76. The NJDOE believes that the presentation of all funds as major is important for public interest and to promote consistency among district financial reporting models. The various funds of the Board are grouped into the categories governmental, proprietary and fiduciary.

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions of the Board are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Board's governmental funds:

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

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

Resources for budgeted capital outlay purposes are normally derived from State of New Jersey Aid, District taxes and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment. These resources can be transferred from and to Current Expense by board resolution.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue from State and Federal Governments, (other than major capital projects, Debt Service or the Enterprise Funds) and local appropriations that are legally restricted to expenditures for specified purposes.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

GOVERNMENTAL FUNDS, (continued)

Capital Projects Fund - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets, other than those financed by proprietary funds. The financial resources are derived from grants, temporary notes, serial bonds which are specifically authorized by the voters as a separate question on the ballot either during the annual election or at a special election, or from the general fund by way of transfers from capital outlay or the capital reserve account.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for and the payment of principal and interest on bonds issued to finance major property acquisition, construction and improvement programs.

PROPRIETARY FUNDS

The focus of Proprietary Fund measurement is upon determination of net income, changes in net position, financial position and cash flows. The accounting principles generally accepted in the United States of America applicable are those similar to businesses in the private sector. Proprietary funds are classified as enterprise or internal service; the Board has no internal service funds. The following is a description of the Proprietary Funds of the Board:

Enterprise Funds - The Enterprise Funds are utilized to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the Board is that the costs (i.e. expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis be financed or recovered primarily through user charges; or, where the Board has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The Board's Enterprise Fund is comprised of the Food Service Fund.

FIDUCIARY FUNDS

Fiduciary Fund - Fiduciary Fund reporting focuses on net position and changes in net position. The Fiduciary Funds are used to account for assets held by the Board on behalf of individuals, private organizations, other governments and/or other funds. The District does not have any activities that are required to be included in the Fiduciary Fund.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

C. Measurement Focus:

District-wide Financial Statements

The District-wide statements (i.e., the statement of net position and the statement of activities) are prepared using the economic resources measurements focus and the accrual basis of accounting. All assets and liabilities associated with the operation of the Board are included on the statement of net position, except for fiduciary funds.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the District-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the District-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the Board finances and meets the cash flow needs of its proprietary activities.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The District-wide financial statements and the financial statements of the proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Revenues - Exchange and Non-exchange Transactions, (continued)

Nonexchange transactions, in which the Board receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Board must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Board on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized. Under GAAP, in accordance with GASB No. 33, Accounting and Financial Reporting for Nonexchange Transactions, the last state aid payment is not considered revenue to the school district if the state has not recorded the corresponding expenditure, even though state law dictates recording the revenue.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: ad valorem property taxes, tuition, unrestricted grants and interest.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The fair value of donated commodities used during the year is reported in the operating statement as an expense with a like amount reported as donated commodities revenue.

The measurement of focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Budgets/Budgetary Control

Annual appropriated budgets are adopted in the spring of the preceding year for the general, and special revenue funds. The budgets are submitted to the county superintendents office for approval. Budgets are prepared using the modified accrual basis of accounting, except for the special revenue fund as described later. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23-2(g)1. Transfers of appropriations may be made by School Board resolution at any time during the fiscal year.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Budgets/Budgetary Control (continued)

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

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

Encumbrances

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

Open encumbrances in the special revenue fund, for which the Board has received advances, are reflected in the balance sheet as unearned revenues at fiscal year end.

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

Cash, Cash Equivalents and Investments

Cash and cash equivalents include petty cash, change funds, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase and are stated at cost plus accrued interest. U.S. Treasury and agency obligations and certificates of deposit with maturities of one year or less when purchased are stated at cost. All other investments are stated at fair value.

New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. New Jersey statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Cash, Cash Equivalents and Investments, (continued)

Additionally, the Board has adopted a cash management plan that requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect Governmental Units from a loss of funds on deposit with a failed banking institution in New Jersey.

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

Tuition Revenues/Receivable

Tuition charges were established by the Board of Education based on estimated costs. The charges are subject to adjustment when the final costs have been determined.

Inventories

On District-wide financial statements, inventories are presented at cost, which approximates market on a first-in, first-out basis and are expensed when used.

On fund financial statements inventories are valued at cost, which approximates market, using the first-in-first-out (FIFO) method. Inventories of proprietary funds consist of food and goods held for resale, as well as supplies, and are expensed when used.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2023, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure/expense is reported in the year in which services are consumed.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Short-Term Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund receivables/payables.” These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Capital Assets

General capital assets are those assets not specifically related to activities reported in the enterprise fund. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the district -wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise fund are reported both in the business-type activity column of the District-wide statement of net position and in the fund.

All capital assets acquired or constructed during the year are recorded at actual cost. Donated fixed assets are valued at their estimated fair market value on the date received. The capital assets acquired or constructed prior to June 30, 1993 are valued at cost based on historical records or through estimation procedures performed by an independent appraisal company. Donated capital assets are valued at their estimated fair market value on the date received. The Board maintains a capitalization threshold of \$2,000. The Board does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activity Estimated Lives</u>
Sites and Improvements	20 years	N/A
Buildings and Improvements	7-50 years	N/A
Furniture, Equipment and Vehicles	5-20 years	5-20 years

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Compensated Absences

Compensated absences are those absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave. A liability for compensated absences that are attributable to services already rendered, and that are not contingent on a specific event that is outside the control of the Board and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the Board and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

For the District-wide Statements, the current portion is the amount estimated to be used in the following year. In accordance with GAAP, for the governmental funds, in the Fund Financial Statements, all of the compensated absences are considered long-term and therefore, are not a fund liability and represents a reconciling item between the fund level and District-wide presentations.

Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Unearned revenue in the special revenue fund represents cash that has been received but not yet earned. See Note 1(F) regarding the special revenue fund.

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the District-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgements, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment in the current year. Bonds, long-term obligations, and capital leases that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Reimbursements from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Accounting and Financial Reporting for Pensions

In fiscal year 2015, the District implemented GASB 68. This Statement amends GASB Statement No. 27. It improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local government employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirement of Statement No. 27, *Accounting for Pension by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement.

The District has also implemented GASB Statement 71, Pension Transition for Contributions made Subsequent to the Measurement Date—an amendment to GASB No. 68. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

Statement 68 requires a state or local government employer (or nonemployer contributing entity in a special funding situation) to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a state or local government employer or nonemployer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement 68 requires that the government recognize its contribution as a deferred outflow of resources.

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Accounting and Financial Reporting for Pensions, (continued)

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

Bond Discounts/Premiums

Bond discounts/premiums arising from the issuance of long-term debt (bonds) are amortized over the life of the bonds, in systematic and rational method, as a component of interest expense. Bond discounts/premiums are presented as an adjustment of the face amount of the bonds on the government-wide statement of net position and on the proprietary fund statement of net position.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the District has only two items that qualify for reporting in this category, deferred amounts related to pension and deferred amounts related to the issuance of refunding bonds.

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 a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify in this category, deferred amounts related to pension and deferred amounts related to the issuance of refunding bonds.

Financing Agreements

Capital financing agreements and other financing agreements are financed purchase contracts that transfer ownership of the underlining assets or items (i.e. expendable supplies) to the District by the end of the agreement and do not contain termination options. Capital financing agreements and other financing agreements are recognized as long-term liabilities along with the related capital asset or expenses being financed, respectively, in the district-wide and proprietary fund type financial statements.

In the fund financial statements, capital financing agreements and other financing agreements are recognized as other financing sources at the face amount of the financed purchase contract. Assets and supplies financed under these agreements are reported as capital outlay or current expenditures, respectively.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Right to Use Assets

The District has recorded right to use lease assets as a result of implementing GASB 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related issue.

Fund Balances

Fund balance is divided into five classifications based primarily on the extent to which the Board is bound to observe constraints imposed upon the resources in the governmental funds. The classifications are as follows:

- **Nonspendable** fund balance includes amounts that are not in a spendable form (inventory, for example) or are required to be maintained intact (the principal of an endowment fund, for example).
- **Restricted** fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers (for example, grant providers), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers.
- **Committed** fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the Board's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- **Assigned** fund balance comprises amounts *intended* to be used by the Board for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- **Unassigned** fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the general fund.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

In the general operating fund and other governmental funds (special revenue, capital projects and debt service fund types), it is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted (i.e., committed, assigned or unassigned) fund balances are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

Net Position

Net position represent the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Board or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position is reported as unrestricted when it does not meet the criteria of the other two components of net position.

The Board applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the Board, these revenues are sales for food service. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund.

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Board and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during the fiscal year.

Allocation of Indirect Expenses

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses are allocated to functions but are reported separately in the Statement of Activities. Employee benefits, including the employer's share of social security, workers compensation, and medical and dental benefits, were not allocated. Depreciation expense, where practicable, is specifically identified by function and is included in the indirect expense column of the Statement of Activities. Depreciation expense that could not be attributed to a specific function is considered an indirect expense and is reported separately on the Statement of Activities as unallocated depreciation. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that effect certain reports, amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Accounting Standards

During fiscal year 2023, the District adopted the following GASB Statement:

GASB Statement No. 96, *Subscription-Based Information Technology*, which improves financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs. The District did not have any subscription-based information technology arrangements that rose to an amount that required disclosure. The District will review new SBITA's annually to determine proper disclosure.

GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The Statement will become effective for the School District in the fiscal year ending June 30, 2025 although earlier application is encouraged. Management is currently evaluating whether or not this Statement will have an impact on the basic financial statements of the School District.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS:

Cash

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 18A:20-37 that are treated as cash equivalents. As of June 30, 2023, \$2,935,493 of the District's bank balance of \$112,301,918 was exposed to custodial credit risk.

Investments

Investment Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, New Jersey Statutes 18A:20-37 limits the length of time for most investments to 397 days.

Credit Risk

New Jersey Statutes 18A:20-37 limits school district investments to those specified in the Statutes. The type of allowance investments are Bonds of the United States of America, bonds or other obligations of the school districts or bonds or other obligations of the local unit or units within which the school district is located: obligations of federal agencies not exceeding 397 days; government money market mutual funds; the State of New Jersey Cash Management Plan; local government investment pools; or repurchase of fully collateralized securities.

Concentration of Credit Risk

The District places no limit on the amount the District may invest in any one issuer.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 3. RECEIVABLES:

Receivables at June 30, 2023, consisted of accounts receivable and intergovernmental. All receivables are considered collectible in full. A summary of the principal items of intergovernmental receivables follows:

	Governmental Fund Financial Statements	Enterprise Fund	District Wide Financial Statements
State Aid	\$8,404,798	\$90,577	\$8,495,375
Federal Aid	14,305,113	3,874,662	18,179,775
Other	641,537		641,537
Interfunds	<u>4,654,866</u>		
Gross Receivables	28,006,314	<u>3,965,239</u>	<u>27,316,687</u>
Less: Allowance for Uncollectibles			
Total Receivables, Net	<u>\$28,006,314</u>	<u>\$3,965,239</u>	<u>\$27,316,687</u>

NOTE 4. INTERFUND BALANCE AND ACTIVITY:

Balances due to/from other funds at June 30, 2023 consisted of the following:

\$397,258	Due to the General Fund from the Special Revenue Fund to reimburse expenditures.
351,236	Due to the General Fund from the Capital Projects Fund to reimburse expenditures.
3,117,330	Due to the General Fund from the Enterprise Fund to reimburse expenditures.
<u>789,042</u>	Due to the Debt Service Fund from the Capital Projects Fund for payment of debt.
<u>\$4,654,866</u>	

It is anticipated that all interfunds will be liquidated during the fiscal year.

Interfund transfers for the year ended June 30, 2020 consisted of the following:

\$23,069,494	Contribution from Special Revenue Fund to School Based Budgets.
2,889,271	Transfer from the General Fund to the Special Revenue Fund for Preschool Education.
159,944	Transfer from the General Fund to the Debt Service Fund for expenditures.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 5. CAPITAL ASSETS:

Capital asset activity for the fiscal year ended June 30, 2023 was as follows:

	<u>Balance</u> <u>6/30/2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6/30/2023</u>
Governmental Activities				
Capital assets that are not being depreciated:				
Land	\$9,006,387	\$	\$	\$9,006,387
Construction in progress	<u>109,734,482</u>	<u>10,916,477</u>	<u> </u>	<u>120,650,959</u>
Total capital assets not being depreciated	<u>118,740,869</u>	<u>10,916,477</u>	<u>0</u>	<u>129,657,346</u>
Building and building improvements	501,246,357	8,277,438	(70,567)	509,453,228
Machinery and equipment	32,046,160	2,853,871		34,900,031
Right to use leased assets	<u>10,156,156</u>	<u>42,458</u>	<u> </u>	<u>10,198,614</u>
Totals at historical cost	<u>543,448,673</u>	<u>11,173,767</u>	<u>(70,567)</u>	<u>554,551,873</u>
Less accumulated depreciation for:				
Buildings and improvements	(273,683,518)	(2,821,759)		(276,505,277)
Machinery and Equipment	(20,758,294)	(2,094,134)	70,567	(22,781,861)
Right to use leased assets	<u>(3,632,579)</u>	<u>(2,833,325)</u>	<u> </u>	<u>(6,465,904)</u>
Total accumulated depreciation	<u>(298,074,391)</u>	<u>(7,749,218)</u>	<u>70,567</u>	<u>(305,753,042)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>245,374,282</u>	<u>3,424,549</u>	<u>0</u>	<u>248,798,831</u>
Governmental activities capital assets, net	<u>\$364,115,151</u>	<u>\$14,341,026</u>	<u>\$0</u>	<u>\$378,456,177</u>
Business-type activities:				
Building and building improvements	1,352,656			1,352,656
Equipment	<u>3,201,658</u>	<u>92,297</u>	<u> </u>	<u>3,293,955</u>
Totals at historical cost	<u>4,554,314</u>	<u>92,297</u>	<u>0</u>	<u>4,646,611</u>
Less accumulated depreciation for:				
Building and building improvements	(1,352,656)			(1,352,656)
Equipment	<u>(3,149,597)</u>	<u>(11,308)</u>	<u> </u>	<u>(3,160,905)</u>
Total accumulated depreciation	<u>(4,502,253)</u>	<u>(11,308)</u>	<u>0</u>	<u>(4,513,561)</u>
Business-type activities capital assets, net	<u>\$52,061</u>	<u>\$80,989</u>	<u>\$0</u>	<u>\$133,050</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:

Depreciation Expense - Unallocated \$7,749,218

Business-Type Activities:

Food Service Fund \$11,308

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 6. LONG-TERM OBLIGATION ACTIVITY:

Advance and Current Refundings of Debt

Changes in long-term obligations for the fiscal year ended June 30, 2023 were as follows:

	<u>Restated Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amount Due Within One Year</u>	<u>Long-term Portion</u>
Governmental Activities:						
Long-term debt obligations						
General bond obligation debt	<u>\$17,010,000</u>	<u>\$8,215,000</u>	<u>\$1,085,000</u>	<u>\$24,140,000</u>	<u>\$1,190,000</u>	<u>\$22,950,000</u>
Total bonds payable	17,010,000	8,215,000	1,085,000	24,140,000	1,190,000	22,950,000
Financed Purchases	16,418,767		3,402,840	13,015,927	3,150,927	9,865,000
Compensated Absences Payable	6,938,358	3,580,149	6,282,432	4,236,075		4,236,075
Net Pension Liability	82,552,872	21,851,973		104,404,845		104,404,845
Right to Use Lease Liability	<u>6,588,919</u>	<u>42,458</u>	<u>2,824,925</u>	<u>3,806,452</u>	<u>2,373,202</u>	<u>1,433,250</u>
Total Other Liabilities	<u>\$112,498,916</u>	<u>\$25,474,580</u>	<u>\$12,510,197</u>	<u>\$125,463,299</u>	<u>\$5,524,129</u>	<u>\$119,939,170</u>

A. Bonds and Loans Payable:

Bonds and loans are authorized in accordance with State law by the voters of the municipality through referendums. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the Board are energy savings obligation refunding bonds and lease revenue bonds.

Outstanding bonds payable at June 30, 2023 consisted of the following:

<u>Issue</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Interest Rates</u>	<u>Date of Maturity</u>	<u>Principal Balance June 30, 2022</u>
Refunding School Bonds	\$17,010,000	7/9/20	2.0%-5.0%	2/1/42	<u>\$15,925,000</u>
Lease Revenue Bonds	\$8,215,000	8/18/22	4.0%-5.0%	8/1/42	<u>\$8,215,000</u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 6. LONG-TERM OBLIGATION ACTIVITY: (continued)

A. Bonds and Loans Payable: (continued)

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	1,190,000	904,619	2,094,619
2025	875,000	854,094	1,729,094
2026	935,000	816,019	1,751,019
2027	990,000	768,894	1,758,894
2028	850,000	719,019	1,569,019
2029-2033	5,270,000	2,913,769	8,183,769
2034-2038	6,465,000	1,759,719	8,224,719
2039-2043	<u>7,565,000</u>	<u>616,750</u>	<u>8,181,750</u>
	<u>\$24,140,000</u>	<u>\$9,352,883</u>	<u>\$33,492,883</u>

B. Bonds Authorized But Not Issued

As of June 30, 2023, the District has authorized but not issued bonds of \$2,990,000.

C. Financed Purchases Payable

The District has financed purchases agreements. The financed purchases the acquisition of 9,737 Chromebooks, the acquisition of various vehicles and essential equipment for the district and energy conservation measures and equipment. The following is a schedule of future minimum lease payments for each financed purchases and the present value of the net minimum financed purchases payments at June 30, 2023:

Energy Savings Program:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$574,000	\$360,146	\$934,146
2025	479,000	340,343	819,343
2026	514,000	323,817	837,817
2027	550,000	306,084	856,084
2028	589,000	287,109	876,109
2029-2033	3,582,000	1,102,206	4,684,206
2034-2037	4,151,000	374,774	<u>4,525,774</u>
Total minimum financed purchases payment			13,533,479
Less: amount representing interest			<u>3,094,479</u>
Present value of financed purchases payments			<u>\$10,439,000</u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 6. LONG-TERM OBLIGATION ACTIVITY: (continued)

C. Financed Purchases Payable, (continued)

Textbooks:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$2,576,927	\$48,189	<u>\$2,625,116</u>
Total minimum financed purchases payment			2,625,116
Less: amount representing interest			<u>48,189</u>
Present value of financed purchases payments			<u>\$2,576,927</u>
Total Principal			\$13,015,927
Amount Due within One Year			\$3,150,927

D. Compensated Absences

Compensated Absences will be paid from the fund which the employees' salaries are paid.

E. Net Pension Liability

For details on the net pension liability, refer to Note 7. The District's annual required contribution to the Public Employees' Retirement System is budgeted and paid from the general fund on an annual basis.

F. Leases

The District has entered into multiple leases as a lessee of buildings for instructional and office spaces, copiers and equipment used throughout the District. An initial lease liability was recorded in the amount of \$10,156,156 in fiscal year 2022, with an additional lease recorded in fiscal year 2023 in the amount of \$42,458. For the year ended June 30, 2023, the value of the lease liabilities is \$3,877,140. The leases have interest rates of 2.00%. The value of the right to use assets for the year ended June 30, 2023 was \$3,806,452. The leases have interest rates of 2%. The value of the right to use assets for the year ended June 30, 2023 was \$3,732,710 with accumulated amortization of \$6,465,904.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 6. LONG-TERM OBLIGATION ACTIVITY: (continued)

F. Leases, (continued)

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2023 were as follows:

<u>Fiscal Year</u>	<u>Governmental</u>
<u>Ending</u>	<u>Activities</u>
<u>June 30,</u>	
2024	\$2,373,202
2025	1,276,059
2026	<u>227,879</u>
Total Minimum Lease payments	3,877,140
Less: Amount representing interest	<u>(70,688)</u>
Present value of lease payments	<u>\$3,806,452</u>

NOTE 7. PENSION PLANS:

Description of Plans - All required employees of the District are covered by either the Public Employees' Retirement System or the Teachers' Pension and Annuity Fund which have been established by state statute and are administered by the New Jersey Division of Pension and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of both Systems will be assumed by the State of New Jersey should the Systems terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System and the Teachers' Pension and Annuity Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625 or reports can be accessed on the internet at: http://www.state.nj.us/treasury/pensions/annrpts_archive.htm.

Teachers' Pension and Annuity Fund (TPAF) - The Teachers' Pension and Annuity Fund was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66 to provide retirement benefits, death, disability and medical benefits to certain qualified members. The Teachers' Pension and Annuity Fund is considered a cost-sharing multiple-employer plan with a special funding situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the system's other related non-contributing employers. Membership is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners, and employees of the Department of Education who have titles that are unclassified, professional and certified.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 7. PENSION PLANS: (continued)

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 18A:66. TPAF provides retirement, death and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of TPAF. Members are fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

The following represents the membership tiers for TPAF:

<u>Tier</u>	<u>Definition</u>
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 before age 62 with 25 or more years of service credit and Tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Public Employees' Retirement System (PERS) - The Public Employees' Retirement System (PERS) was established as of January 1, 1955 under the provisions of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. The Public Employees' Retirement System is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full-time employees of the State of New Jersey or any county, municipality, school district, or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state or local jurisdiction.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 7. PENSION PLANS: (continued)

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS.

The following represents the membership tiers for PERS:

<u>Tier</u>	<u>Definition</u>
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 before age 62 with 25 or more years of service credit and Tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Defined Contribution Retirement Program

Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. If an employee is ineligible to enroll in the PERS or TPAF, the employee may be eligible to enroll in the DCRP. DCRP provides eligible members with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting is immediate upon enrollment for members of the DCRP.

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 DCRP. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625-0295.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 7. PENSION PLANS: (continued)

Defined Contribution Retirement Program, (continued)

Employers are required to contribute at an actuarially determined rate. Employee contributions are based on percentages of 5.50% for DCRP of employees' annual compensation, as defined. The DCRP was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and expanded under the provisions of Chapter 89, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

Contributions Requirements Fund Based Statements

The Board's contribution to PERS and DCRP, equal to the required contributions for each year as reported in the fund based statements, were as follows:

Year	<u>PERS</u>	<u>DCRP</u>
<u>Ending</u> 6/30/23	\$8,724,156	\$-0-
6/30/22	8,160,977	-0-
6/30/21	7,788,397	-0-

The State of New Jersey contribution to TPAF (paid on-behalf of the District) for normal and post retirement benefits have been included in the fund-based statements as revenues and expenditures in accordance with GASB 24, paragraphs 7 through 13, as follows:

Year	Pension	Post-Retirement Medical	NCGI	Long-Term Disability Insurance
<u>Ending</u> 6/30/23	<u>Contributions</u> \$67,881,515	<u>Contributions</u> \$18,079,713	<u>Premium</u> \$941,778	<u>Contributions</u> \$25,865
6/30/22	69,198,026	16,395,555	976,287	26,086
6/30/21	51,588,777	16,474,720	981,546	33,028

In addition, the post-retirement medical benefits are included in the district-wide financial statements.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$13,009,641 during the year ended June 30, 2023 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been included in the fund-based statements as revenues and expenditures in accordance with GASB 24, paragraphs 7 through 13.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 7. PENSION PLANS: (continued)

ACCOUNTING AND FINANCIAL REPORTING FOR PENSION IN THE DISTRICT-WIDE STATEMENTS PER - GASB NO. 68

Public Employees Retirement System (PERS)

At June 30, 2023, the District had a liability of \$104,404,845 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2022 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 proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2022, the District's proportion was 0.69181790 percent, which was an decrease of (0.0050366711) percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$(9,385,835). At June 30, 2023, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference in actual and expected experience	\$753,546	\$664,521
Actual investment earnings on pension plan investments	323,479	15,633,539
Changes of assumptions		
Net difference between projected & actual investment earnings on pension plan investments	4,321,222	
Changes in proportion	2,387,209	3,809,249
District contributions subsequent to the measurement date	<u>9,836,931</u>	<u> </u>
Total	<u>\$17,622,387</u>	<u>\$20,107,309</u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 7. PENSION PLANS: (continued)

The \$9,836,931 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (i.e. for the school year ending June 30, 2023 the plan measurement date is June 30, 2022) will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2023	\$(8,955,744)
2024	(4,562,651)
2025	(2,225,116)
2026	4,854,361
2027	(10,663)

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.04, 5.13, 5.21, 5.63 and 5.48 years for 2022, 2021, 2019, 2018 and 2017 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2022 and June 30, 2021 are as follows:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Collective deferred outflows of resources	\$1,660,772,008	\$1,164,738,169
Collective deferred inflows of resources	3,236,303,935	8,339,123,762
Collective net pension liability	15,091,376,611	11,846,499,172
District's Proportion	0.6918179045%	0.6968545756%

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 7. PENSION PLANS: (continued)

Actuarial Assumptions

The collective total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which rolled forward to June 30, 2022. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	2.75-6.55% (based on years of service)
Investment Rate of Return	7.00 Percent

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021. It is likely that future experience will not exactly conform to these assumptions.

Mortality Rates

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non- Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement based on Scale MP-2021.

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2022) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 7. PENSION PLANS: (continued)

expected future real rates of return (expected returns, net of pension plan 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 PERS's target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.12%
Non-U.S. Developed Market Equity	13.50%	8.38%
Emerging Market Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 7. PENSION PLANS: (continued)

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability of the participating employers as of June 30, 2022 calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1- percentage-point higher than the current rate:

	June 30, 2022		
	1%	At Current	1%
	Decrease	Discount Rate	Increase
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
District's proportionate share of the pension liability	\$134,381,382	\$104,404,845	\$78,893,606

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Public Employees Retirement System (PERS). The financial report may be accessed at www.state.nj.us/treasury/pensions.

Teachers Pensions and Annuity Fund (TPAF)

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

The portion of the TPAF Net Pension Liability that was associated with the District recognized at June 30, 2023 was as follows:

Net Pension Liability:	
District's proportionate share	\$ -0-
State's proportionate share associated with the District	<u>867,264,961</u>
	<u><u>\$867,264,961</u></u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 7. PENSION PLANS: (continued)

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022. The net pension liability associated with the District was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2022, the proportion of the TPAF net pension liability associated with the District was 0.016809279594%.

For the year ended June 30, 2023, the District recognized on-behalf pension expense and revenue of \$86,928,871 for contributions provided by the State in the District-Wide Financial Statements.

Actuarial Assumptions

The total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	2.75%-5.65% (based on years of service)
Investment Rate of Return	7.00%

Mortality Rates

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Health Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with a future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 7. PENSION PLANS: (continued)

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2022) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan 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 TPAF's target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.12%
Non-U.S. Developed Market Equity	13.50%	8.38%
Emerging Market Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be based on 100% of the actuarially determined contributions for the State. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

Because the District's proportionate share of the net pension liability is zero, consideration of potential changes in the discount rate is not applicable to the District.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 8. POST-RETIREMENT BENEFITS:

General Information about the OPEB Plan

State Health Benefit State Retired Employees Plan

Pension and Other Postemployment Benefits (OPEB) Obligations in Fiscal Year 2022 the State funded the various defined benefit pension systems at 108 percent of the full actuarially determined contributions. Employer contributions to the pension plans are calculated per the requirements of the governing State statutes using generally accepted actuarial procedures and practices. The actuarial funding method used to determine the State's contribution is a matter of State law. Any change to the funding method requires the approval of the State Legislature and the Governor. The amount the State actually contributes to the pension plans may differ from the actuarially determined contributions of the pension plans because the State's contribution to the pension plans is subject to the appropriation of the State Legislature and actions by the Governor. GASB Statement No. 68, Accounting and Financial Reporting for Pensions, requires participating employers to recognize their proportionate share of the collective net pension liability. Under the new statement, the calculation of the pension liability was changed to a more conservative methodology and each employer was allocated a proportional share of the pension plans' net pension liability. The State's share of the net pension liability, based on a measurement date of June 30, 2021, which is required to be recorded on the financial statements, is \$75.1 billion. The Fiscal Year 2023 projected aggregate State contribution to the pension plans of \$6.8 billion represents 104 percent of the actuarially determined contribution. The State provides post-retirement medical (PRM) benefits for certain State and other retired employees meeting the service credit eligibility requirements. In Fiscal Year 2022, the State paid PRM benefits for 161,238 State and local retirees. The State funds post-retirement medical benefits on a "pay-as-you-go" basis, which means that the State does not pre-fund, or otherwise establish a reserve or other pool of assets against the PRM expenses that the State may incur in future years. For Fiscal Year 2022, the State contributed \$1.9 billion to pay for "pay-as-you-go" PRM benefit costs incurred by covered populations, a slight increase from \$1.8 billion in Fiscal Year 2021. The State has appropriated \$2.1 billion in Fiscal Year 2023 as the State's contribution to fund increases in prescription drugs and medical claims costs. In accordance with the provisions of GASB Statement NO. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the State is required to quantify and disclose its obligations to pay Other Postemployment Benefits (OPEB) to retired plan members. This new standard supersedes the previously issued guidance, GASB Statement No. 45, Accounting and Financial Reporting for postemployment Benefits Other Than Pensions, effective for Fiscal Year 2018. The State is now required to accrue a liability in all instances where statutory language names the State as the legal obligor for benefit payments. The Fiscal Year 2022 State OPEB liability to provide these benefits is \$88.9 billion, a decrease of \$12.7 billion, or 12.5 percent from the \$101.6 billion liability recorded in Fiscal Year 2021. Additional information on Pensions and OPEB can be accessed on the Division of Pensions & Benefits Financial Reports webpage: <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

State Health Benefit State Retired Employees Plan, (continued)

Total OPEB Liability

The State, a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to OPEB for qualified retired PERS and TPAF participants. The LEA's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASBS No. 75 is zero percent. Accordingly, the LEA did not recognize any portion of the collective net OPEB liability of the Statement of Net Position. Accordingly, the following OPEB liability note information is reported at the State's level and is not specific to the board of education. Note that actual numbers will be published in the NJ State ACFR on the Office of Management and Budget's Financial Publications webpage: nj.gov/treasury/omb/fr.shtml.

The portion of the OPEB Liability that was associated with the District recognized at June 30, 2022 was as follows:

OPEB Liability:	
District's proportionate share	\$ -0-
State's proportionate share associated with the District	<u>876,991,224</u>
	<u><u>\$876,991,224</u></u>

Actual Assumptions and Other Imputes

The total OPEB liability in the June 30, 2022 actuarial valuation reported by the State in the State's Report of Total Nonemployer OPEB Liability for the State Health Benefit Local Education Retired Employee's Plan was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2022 was determined by an actuarial valuation as of June 30, 2021, which was rolled forward to June 30, 2022. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	<u>TPAF/ABP</u>	<u>PERS</u>
Salary increases:	2.75 - 4.25%	2.75 - 6.55%
	based on service years	based on service years

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

Preretirement mortality rates were based on the Pub-2010 Healthy “Teachers” (TPAF/ABP), “General” (PERS), and “Safety” (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Postretirement mortality rates were based on the Pub-2010 “General” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Disability mortality was based on the Pub-2010 “General” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the TPAF, PERS and PFRS actuarial experience studies prepared for July 1, 2018 to June 30, 2021.

(a) Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 6.25% and decreases to a 4.50% long-term trend rate after eight years. For post-65 medical benefits PPO, the trend is initially -1.99% in fiscal year 2023, increasing to 13.44% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For HMO the trend is initially -3.54% in fiscal year 2023, increasing to 15.19% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 8.00% and decreases to a 4.50% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

(b) Discount Rate

The discount rate used to measure the total OPEB Liability was 3.54%. This represents the municipal bond return rate as chosen by the Division. 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Sensitivity of Total Nonemployer OPEB Liability to Changes in the Discount Rate

Because the District's proportionate share of the OPEB liability is zero, consideration of potential changes in the discount rate is not applicable to the District.

Sensitivity of the Total Nonemployer OPEB Liability to Changes in the Healthcare Cost Trend Rates:

Because the District's proportionate share of the OPEB liability is zero, consideration of potential changes in the healthcare cost trend rates is not applicable to the District.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:

For the year ended June 30, 2023, the board of education/board of trustees recognized on-behalf OPEB expense of \$19,708,047 in the district-wide financial statements as determined by the State as the total OPEB liability for benefits provided through a defined benefit OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75 and in which there is a special funding situation.

In accordance with GASB No. 75, the Paterson Public School’s proportionate share of school retirees OPEB is zero; therefore, there is no recognition of the allocation of proportionate share of deferred outflows of resources and deferred inflows of resources.

NOTE 9. DEFERRED COMPENSATION:

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

AXA Equitable
AIG Valic
MetLife

Boston Mutual Life
Colonial Life

NOTE 10. RISK MANAGEMENT:

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

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

There has been no significant reduction in insurance coverage from the previous year nor have there been any settlements in excess of insurance coverages.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 10. RISK MANAGEMENT: (continued)

Worker's Compensation Insurance - The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$350,00 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, 2023, 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 \$5,048,504 reported at June 30, 2023 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, 2023 and 2022 are as follows:

<u>Governmental Activities:</u>	<u>Fiscal Year</u> <u>Ended</u> <u>June 30, 2023</u>	<u>Fiscal Year</u> <u>Ended</u> <u>June 30, 2022</u>
Unpaid Claims, Beginning of Year	\$5,885,843	\$3,882,836
Incurred Claims (Including IBNR)	1,170,752	2,114,568
Claim Payments	<u>(2,008,091)</u>	<u>(111,561)</u>
Unpaid Claims, End of Year	<u>\$5,048,504</u>	<u>\$5,885,843</u>

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 10. RISK MANAGEMENT: (continued)

New Jersey Unemployment Compensation Insurance - The District has elected to fund its New Jersey Unemployment Compensation Insurance under the “Benefit Reimbursement Method”. Under this plan, the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to 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 expendable trust fund for the current and previous two years:

<u>Fiscal Year</u>	<u>Interest Earnings/ District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2022-2023	\$83,564	\$873,646	\$994,686	\$4,014,260
2021-2022	4,224	1,511,745	792,393	4,051,736
2020-2021	5,209	1,135,482	787,695	3,328,160

NOTE 11. CAPITAL RESERVE ACCOUNT:

A capital reserve account was established by the Paterson Public Schools. The accumulation of funds will be used for capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget. There existed a balance of \$12,913,619 in the capital reserve account at June 30, 2023.

Funds placed in the capital reserve account are restricted to capital projects in the district’s approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the department, a district may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year end of any unanticipated revenue or unexpended line-item appropriation amounts, or both. A district may also appropriate additional amount 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. 6A:23A-14.1(g), the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the July 1, 2022 to June 30, 2023 fiscal year is as follows:

Beginning balance, July 1, 2022	\$9,913,619
Increased by:	
Contribution	<u>3,000,000</u>
Ending balance, June 30, 2023	<u><u>\$12,913,619</u></u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 11. CAPITAL RESERVE ACCOUNT: (continued)

The balance in the capital reserve amount at June 30, 2023 does not exceed the balance of local support costs of uncompleted capital projects in its LRF.

NOTE 12. EMERGENCY RESERVE:

The emergency reserve is used to accumulate funds in accordance with N.J.S.A. 18A:7F-41c(1) to finance unanticipated general fund expenditures required for a thorough and efficient education. Unanticipated means reasonably unforeseeable and shall not include additional costs caused by poor planning. The maximum balance permitted at any time in this reserve is the greater of \$250,000 or 1% of the general fund budget not to exceed one million dollars. Deposits may be made to the emergency reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation 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.

The activity of the emergency reserve for the July 1, 2022 to June 30, 2023 fiscal year is as follows:

Beginning balance, July 1, 2022	<u>\$1,000,000</u>
Ending balance, June 30, 2023	<u>\$1,000,000</u>

NOTE 13. FUND BALANCE APPROPRIATED:

General Fund [Exhibit B-1] - Of the \$36,950,855 General Fund fund balance at June 30, 2023, \$49,615,537 is reserved as excess surplus in accordance with N.J.S.A. 18A:7F-7; (\$15,000,103 of the total reserve for excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2024); \$12,913,619 has been reserved in the Capital Reserve Account; \$1,000,000 has been reserved in the Emergency Reserve Account; \$337,756 is reserved for encumbrances; \$3,068,163 has been reserved in the Unemployment Compensation; \$12,111,642 is designated by the BOE for subsequent year's expenditures; and \$(42,095,695) is unreserved and undesignated.

Special Revenue Fund - Of the \$391,099 Special Revenue Fund fund balance at June 30, 2023, \$329,543 is reserved for the Student Groups and \$61,556 is reserved for Scholarships.

Debt Revenue Fund - The Debt Service Fund balance at June 30, 2023 of \$789,042 is unreserved and undesignated.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 14. CALCULATION OF EXCESS SURPLUS:

The District has a deficit fund balance of \$42,095,695 in the General Fund as of June 30, 2023 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 years, districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33, requires that recognition (revenue, 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 is recording the June state aid payment(s) in the subsequent fiscal year, the school district cannot recognize the June state aid payment(s) (on the GAAO financial statement(s) until the year the State records the payable. Due to the timing difference of recording the June state aid payment(s), the General and Special Revenue Fund deficit does not alone indicate that the district is facing financial difficulties.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated general fund balance that is reported as a direct result from a delay in the June payment(s) of state aid until the following fiscal year, is not considered in violation of New Jersey Statute and regulation nor in need of corrective action. The District deficit in the GAAP fund statements of \$42,095,695 is less than the last state aid payment(s).

NOTE 15. DEFICIT FUND EQUITY:

In accordance with N.J.S.A. 18A:7F-7, the designation for Reserved Fund Balance — Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years’ budget. The excess fund balance at June 30, 2023 is \$49,771,682 of which \$34,771,579 is the result of current year operations.

NOTE 16. INVENTORY:

Inventory in the Food Service Fund at June 30, 2023 consisted of the following:

Food	\$366,699
Supplies	<u>61,757</u>
	<u>\$428,456</u>

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 17. CONTINGENT LIABILITIES:

Grant Programs - The school district participates in federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The school district is potentially liable for expenditures which may be disallowed pursuant to the terms of these grant programs. Management is not aware of any material items on noncompliance which would result in the disallowance of program expenditures.

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

Docket No. PAS-L-3667-21:

Plaintiff served as a school secretary from 2005 until 2021. Plaintiff alleges that she was forced to retire when Paterson Public Schools failed to provide her with a reasonable medical accommodation by permitting her to work from home full-time. Plaintiff alleges various violations of the New Jersey Law Against Discrimination including Failure to Accommodate, Constructive Discharge/Adverse Action, and Aiding and Abetting. Additionally, Plaintiff alleges that Defendants violated the Conscientious Employment Protection Act because she reported that the School's policies were in violation of an executive order issued during the pandemic and that the School's failure to grant her the requested accommodation was in retaliation for her "whistle-blowing".

This matter is in discovery and is being vigorously defended. Written discovery has taken place as well as the depositions of Plaintiff along with various other BOE defendants. Plaintiff was previously granted an ADA accommodation for her condition. However, Defendants assert that it was essential to Plaintiff's job that she come into the office to perform her job duties; that Defendants made all reasonable efforts to mitigate Plaintiff's and other employees' exposure to COVID-19; and that employees similarly situated to Plaintiff were required to report to the office on a hybrid schedule. Plaintiff has made an initial settlement demand of \$450,000. A motion for summary judgement will be filed at the end of the discovery.

Docket No. PAS-L-3635-21:

Plaintiff filed a Complaint in Passaic County Superior Court, Law Division, on November 17, 2021. On July 1, 2022, Paterson BOE filed an Answer denying Plaintiff's claims and asserting separate defenses. On December 14, 2022, Default was entered against Defendant. On August 7, 2023, Paterson BOE filed a Third-Party Complaint against Control Security Services, Inc., U.S. Security Associates, Inc., and Allied Universal. On October 2, 2023, Paterson BOE filed an Amended Third-Party Complaint including additional claims for successor liability. On October 20, 2023, Third-Party Defendants filed a Third-Party answer, counterclaims, crossclaims, and a Fourth-Party Complaint against Defendant. The Discovery end date is March 2, 2024.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 17. CONTINGENT LIABILITIES: (continued)

Plaintiff's Complaint alleges that she was sexually assaulted by Defendant on numerous occasions while he was a security guard at Rosa L. Parks School of Fine & Performing Arts. Plaintiff alleges that the school knew or should have known of Defendant's tendencies. Plaintiff allegedly confided in a friend about the abuse and the friend, made an anonymous report to an administrator. The administrator then held an assembly asking the student to come forward. Plaintiff then reported the abuse to the administrator, who then cause a criminal investigation to be initiated. Defendant was convicted of fourth degree criminal sexual contact with a minor. Defendant was not an employee of Paterson Public Schools.

It was established in Plaintiff's deposition that there was one singular incident of sexual contact which occurred on March 21, 2023. As soon as the incident was brought to the school's attention, the police were contacted and Defendant was removed from the school. Plaintiff made a demand of \$2.5 million. On October 30, 2023, following Plaintiff's deposition, Plaintiff advised that the demand was withdrawn. Plaintiff has not provided a subsequent demand. Parties have exchanged written discovery. Plaintiff's deposition was taken in October of 2023. Third-Party Defendants noticed several witness depositions. Third-Party Defendants have propounded additional written discovery demands against all other parties. Those demands have not been answered.

Docket No. PAS-L-1693-23:

Plaintiff filed a Complaint in Passaic County Superior Court, Law Division, on June 26, 2023. Plaintiff's Complaint included Count I - Violation of NJLAD and Counts II through VII for Aiding and Abetting against each individual defendant. On July 19, 2023, Defendants filed an Answer to Plaintiff's Complaint, denying Plaintiff's allegations and asserting separate defenses. Plaintiff alleges that he has been passed over for promotion to an administrative position due to his race. Plaintiff is white and asserts that 95% of the administrative level positions with Paterson schools are held by black and latino individuals. Plaintiff alleges that, since 2009, he has applied for forty-seven (47) administrative level positions and was only interviewed for three of the positions.

Plaintiff has not yet specified an amount of damages sought, but has alleged generally compensatory damages, front pay, back pay, emotional distress, punitive damages, costs of suit and reasonable attorney's fees. Parties have exchanged discovery demands but have not yet exchanged answers. Liability will be further evaluated as discovery continues. At this time, Defendants intend to vigorously defend against Plaintiff's allegations.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 17. CONTINGENT LIABILITIES: (continued)

Case No. 2:23-cv-01732:

Plaintiff filed a Complaint in Passaic County Superior Court, Law Division, on March 1, 2023. Plaintiff filed an Amended Complaint on March 3, 2023 alleging employment discrimination. Plaintiff's First Amended Complaint included Count I - NJLAD Discrimination Based on Ethnicity and National Origin, Count II - NJLAD Discrimination Based on Age, Count III - Unlawful Retaliation Under the NJLAD, Count IV - Constitutional Violations through 42 USC 1983 and 1988 (Covid Testing). On or about March 23, 2023, Defendants filed a Notice of Removal to Federal Court and the matter was docketed as 2:23-cv-01732. On April 24, 2023, Defendants filed an Answer to Plaintiff's First Amended Complaint denying Plaintiff's allegations and asserting separate defenses.

Plaintiff alleges that, in or about March of 2021, he was denied a promotion and raise due to his ethnicity and his age. Plaintiff alleges that a younger and less qualified applicant was given the position because of his heritage. One of the managers involved in the hiring, is of the same heritage. Plaintiff alleges that he then "blew the whistle" on the hiring process and has since experienced retaliation in the workplace as a result. Plaintiff alleges discrimination based on his age, specifically alleging that his supervisor has made numerous negative comments about older workers and has passed Plaintiff up for promotions in favor of younger workers. Plaintiff further alleges that his Fourth and Fourteenth Amendment rights were violated because Plaintiff, who opted not to be vaccinated, was required to submit to Covid-19 testing.

Plaintiff has not yet specified an amount of damages sought, but has alleged generally compensatory damages, consequential damages, emotional damages, punitive damages, costs of suit and attorneys fees. Parties have exchanged written discovery demands and answers. Defendants anticipate making a supplemental document production. Depositions have not yet been scheduled but are anticipated to take place in early 2024. Liability will be further evaluated as discovery continues. At this time, Defendants intend to vigorously defend against Plaintiff's allegations.

Docket No. PAS-L-1068-23:

Plaintiff filed a Complaint in Passaic County Superior Court, Law Division, on April 21, 2023. On May 2, 2023, Plaintiff filed a First Amended Complaint alleging racial discrimination in hiring. Plaintiff's First Amended Complaint included Count I - Violation of the NJLAD, and Counts II through VI for Aiding and Abetting against each individual defendant. On June 19, 2023, Defendants filed an Answer to Plaintiff's First Amended Complaint, denying Plaintiff's allegations and asserting separate defenses.

Plaintiff alleges that he has been passed over for promotion to an administrative position due to his race. Plaintiff is white and asserts that 95% of the administrative level positions with Paterson schools are held by black and latino individuals. Plaintiff alleges he applied for more than forty-five administrative level positions since 2013 and received an interview only once.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 17. CONTINGENT LIABILITIES: (continued)

Docket No. PAS-L-1068-23: (continued)

Plaintiff has not yet specified an amount of damages sought, but has alleged generally compensatory damages, front pay, back pay, emotional distress, punitive damages, costs of suit and reasonable attorney's fees. Parties have exchanged discovery. Plaintiff provided answers to discovery on October 17, 2023. Defendants have not yet responded to discovery. Plaintiff passed away suddenly in the last week of October. Plaintiff's counsel intends to discuss the matter with widow once some time has passed. An agreement has been made to temporarily postpone discovery until Plaintiff's counsel is able to determine if the Plaintiff's family wishes to continue with the lawsuit. Liability will be further evaluated as discovery continues. At this time, Defendants intend to vigorously defend against Plaintiff's allegations.

Docket No. PAS-L-4012-21:

On December 22, 2021, Plaintiff filed the Complaint. The Complaint contains the following causes of action against the Paterson Board of Education and Paterson Public School District: (1) Defamation; (2) Defamation Per Se; (3) False Light; and (4) Tortious Interference with Prospective Economic Advantage.

All of these cause of action are predicated on the same set of alleged facts. As alleged in the Complaint, in or around February 16, 2015, Plaintiff was hired by the BOE as the Principal for Young Men's Leadership Academy located at 45 Smith Street, Paterson, New Jersey. On May 13, 2019, Plaintiff was advised that he would not be renewed as the Principal for Young Men's Leadership Academy due to substandard performance with Plaintiff's refutes. On May 17, 2019, the Paterson Press published an article titled "Principal of Paterson all-boys school is fired after receiving low evaluation score" and it is noted therein that "District officials [who are unidentified] declined to discuss details of Plaintiff's termination other than it resulted from a low evaluation score." On May 19, 2019, the Paterson Times published an article titled "Paterson fires principal of Young Men's Leadership Academy" and it is noted therein that the "school was placed in a list with the worst-performing schools in New Jersey prompting school officials to identify the school's shortcomings and devise a 'turnaround' plan..." Plaintiff asserts that these articles are defamatory and have interfered with his ability to gain employment.

The parties have exchanged written discovery. Plaintiff's deposition was completed, and he confirmed that his causes of action are limited to the articles and the same being presented to other schools that, allegedly, declined to provide Plaintiff with employment as a result of the articles. To date, Plaintiff has not noticed any depositions nor has any BOE official been deposed. The current discovery end date has been extended to January 5, 2024. Currently, the claim presents as defensible and there have been no discussions between this firm and Plaintiff's counsel relative to resolution. The Firm will continue to vigorously defend the matter and we anticipate on filing a motion for summary judgement at the conclusion of discovery.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023**

NOTE 17. CONTINGENT LIABILITIES: (continued)

Docket No. PAS-L-001705-21:

Plaintiff, a former head of security, alleges that he was terminated in violation of New Jersey Conscientious Employee Protection Act (CEPA) and in retaliation for complaining of unethical conduct by a Board member and improper actions by the District. The parties have engaged in discovery. Defendants moved successfully to have the CEPA claim dismissed and former Superintendent dismissed as an individual Defendant. Plaintiff then filed an Amended Complaint allegedly violation of public policy. The Court has scheduled a conference for January 2024. There is no current settlement demand. Defendants intend to vigorously defend against this claim.

Docket No. PAS-L-3022-23:

Teacher who resigned in May 2022, alleges that he was forced to resign on lieu of termination and that the Defendant breached his contract and improperly reported him to the New Jersey Department of Education and defamed him. The Complaint was served in November 2023, and counsel are gathering facts to prepare and file responsive pleadings. The Complaint claims damages of \$5,595,803. Based on Plaintiff's conduct and resignation, Defendant intends to vigorously defend against this claim.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2023

NOTE 18. RIGHT TO USE LEASED ASSETS

The District has right to use leased assets for buildings, copiers and equipment used throughout the District which are shown in the capital asset footnote (Note 5). The related leases are discussed in the Leases subsection of the Long-term obligations section of this report (Note 6). The right to use leased assets are amortized on a straight-line basis over the terms of the related leases.

	<u>Balance</u> <u>July 1, 2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2023</u>
Right to use assets				
Leased Building	<u>\$10,156,156</u>	<u>\$42,458</u>	<u>\$</u>	<u>\$10,198,614</u>
Total right to use assets	<u>10,156,156</u>	<u>42,458</u>	<u>0</u>	<u>10,198,614</u>
Less accumulated amortization for:				
Leased Building	<u>(3,632,579)</u>	<u>(2,833,325)</u>	<u></u>	<u>(6,465,904)</u>
Total Accumulated Amortization	<u>(3,632,579)</u>	<u>(2,833,325)</u>	<u>0</u>	<u>(6,465,904)</u>
Right to use leased asset, net	<u>\$6,523,577</u>	<u>\$(2,790,867)</u>	<u>\$ 0</u>	<u>\$3,732,710</u>

<u>Lease Description</u>	<u>Role</u>	<u>Classification</u>	<u>Net Asset</u> <u>Balance</u>	<u>Accumulated</u> <u>Amortization</u>	<u>Gross Asset</u> <u>Balance</u>
Alexander Hamilton Academy	Lessee	Building		1,081,377	1,081,377
Saint Paul Parish - Young Men's Academy	Lessee	Building		28,928	28,928
Facilities, Food Services & Warehouse	Lessee	Building	357,476	714,954	1,072,430
Saint Bonaventure - PS 29	Lessee	Building		646,860	646,860
90 Delaware - Administration Building	Lessee	Building	2,114,465	2,819,287	4,933,752
Saint Teresa's - STAR Program	Lessee	Building		300,206	300,206
Konica Minolta	Lessee	Copiers	1,260,769	826,022	2,086,791
Trailers	Lessee	Equipment		48,270	48,270
			<u>3,732,710</u>	<u>6,465,904</u>	<u>10,198,614</u>

NOTE 19. SUBSEQUENT EVENTS

The District has evaluated subsequent events through November 30, 2023, the date which the financial statements were available to be issued and no additional items were noted for disclosure.

**REQUIRED SUPPLEMENTARY
INFORMATION - PART II**

BUDGETARY COMPARISON SCHEDULES

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
REVENUES:					
Local Sources:					
Local Tax Levy	67,748,491	-	67,748,491	67,748,491	-
Tuition	500,000	-	500,000	179,336	(320,664)
Other Restricted Miscellaneous Revenue	-	-	-	83,564	83,564
Miscellaneous, Including Interest	3,688,715	-	3,688,715	10,689,803	7,001,088
Total - Local Sources	<u>71,937,206</u>	<u>-</u>	<u>71,937,206</u>	<u>78,701,194</u>	<u>6,763,988</u>
State Sources:					
Categorical Special Education Aid	24,500,810	-	24,500,810	24,500,810	-
Extraordinary Aid	5,000,000	-	5,000,000	6,609,833	1,609,833
Categorical Security Aid	12,716,806	-	12,716,806	12,716,806	-
Equalization Aid	450,556,397	-	450,556,397	450,556,397	-
Categorical Transportation Aid	7,141,569	-	7,141,569	7,141,569	-
Non Public Transportation Aid	-	-	-	156,312	156,312
NTE Homeless Reimbursement	-	-	-	2,517,426	2,517,426
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	67,881,515	67,881,515
On-Behalf TPAF Pension Non Contributory Group Insurance	-	-	-	941,778	941,778
On-Behalf TPAF Long Term Disability Insurance Contributions	-	-	-	25,865	25,865
On Behalf TPAF Post Retirement Medical Benefits	-	-	-	18,079,713	18,079,713
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	13,009,641	13,009,641
Total State Sources	<u>499,915,582</u>	<u>-</u>	<u>499,915,582</u>	<u>604,137,665</u>	<u>104,222,083</u>
Federal Sources:					
Medical Assistance Program (MAC)	-	-	-	540,044	540,044
Special Education Medicare Incentive Program	1,542,741	-	1,542,741	1,788,184	245,443
FFCRA/SEMI AND ARRA/SEMI	-	-	-	215,601	215,601
Total - Federal Sources	<u>1,542,741</u>	<u>-</u>	<u>1,542,741</u>	<u>2,543,829</u>	<u>1,001,088</u>
Total Revenues	<u>573,395,529</u>	<u>-</u>	<u>573,395,529</u>	<u>685,382,688</u>	<u>111,987,159</u>
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	6,013,793	(246,822)	5,766,971	5,412,439	354,532
Grades 1-5 - Salaries of Teachers	38,688,790	209,775	38,898,565	36,802,474	2,096,090
Grades 6-8 - Salaries of Teachers	24,392,605	(782,014)	23,610,591	21,313,185	2,297,405
Grades 9-12 - Salaries of Teachers	29,075,985	(1,555,422)	27,520,563	26,926,316	594,247
Regular Programs - Home Instruction:					
Salaries of Teachers	450,000	508,582	958,582	958,582	-
Purchased Professional-Educational Services	40,000	-	40,000	-	40,000
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	3,918,629	52,371	3,971,000	3,652,064	318,936
Purchased Professional-Educational Services	2,173,949	2,524,609	4,698,558	4,673,461	25,097
Purchased Technical Services	1,821,416	(347,632)	1,473,784	1,473,773	11
Other Purchased Services (400-500 series)	199,127	664,826	863,953	747,898	116,056
Miscellaneous Purchased Services	1,200	-	1,200	355	845
Supplies and Materials	22,700	14,025	36,725	34,432	2,293
General Supplies	1,747,522	230,779	1,978,301	1,683,819	294,482
Textbooks	1,144,100	6,044,585	7,188,685	6,751,504	437,181
Other Objects	54,631	1,767	56,398	41,650	14,749
Miscellaneous Expenditures	2,000	(2,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>109,746,447</u>	<u>7,317,429</u>	<u>117,063,876</u>	<u>110,471,952</u>	<u>6,591,924</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Mild:					
Salaries of Teachers	1,163,201	(20,844)	1,142,357	893,682	248,675
Other Salaries for Instruction	904,020	(166,131)	737,889	634,779	103,110
Purchased Professional-Educational Services	1,000	-	1,000	-	1,000
General Supplies	25,605	-	25,605	12,018	13,587
Other Objects	500	-	500	500	-
Total Intellectual Disability - Mild	<u>2,094,326</u>	<u>(186,975)</u>	<u>1,907,351</u>	<u>1,540,979</u>	<u>366,372</u>
Intellectual Disability - Moderate:					
Salaries of Teachers	813,389	(121,992)	691,397	613,846	77,551
Other Salaries for Instruction	377,914	91,312	469,226	396,561	72,665
Other Purchased Services (400-500 series)	1,300	(479)	821	821	-
General Supplies	15,847	(471)	15,376	4,701	10,675
Total Intellectual Disability - Moderate	<u>1,208,450</u>	<u>(31,630)</u>	<u>1,176,820</u>	<u>1,015,928</u>	<u>160,891</u>
Learning and/or Language Disabilities - Mild/Moderate:					
Salaries of Teachers	5,460,821	846,905	6,307,726	5,196,763	1,110,963
Other Salaries for Instruction	3,366,808	(205,277)	3,161,531	2,899,831	261,701
Other Purchased Services (400-500 series)	3,700	(3,348)	352	184	168
General Supplies	121,976	(14,472)	107,504	69,310	38,194
Textbooks	10,570	-	10,570	7,842	2,728
Other Objects	600	-	600	-	600
Total Learning and/or Language Disabilities - Mild/Moderate	<u>8,964,475</u>	<u>623,808</u>	<u>9,588,283</u>	<u>8,173,930</u>	<u>1,414,354</u>
Behavioral Disabilities:					
Salaries of Teachers	1,146,776	(161,484)	985,292	836,581	148,711
Other Salaries for Instruction	1,066,196	13,002	1,079,198	967,518	111,680
General Supplies	2,420	23,122	25,542	23,122	2,420
Textbooks	500	-	500	-	500
Total Behavioral Disabilities	<u>2,215,892</u>	<u>(125,360)</u>	<u>2,090,532</u>	<u>1,827,220</u>	<u>263,312</u>
Multiple Disabilities:					
Salaries of Teachers	833,774	(15,963)	817,811	772,825	44,986
Other Salaries for Instruction	438,211	74,210	512,421	471,486	40,935
General Supplies	5,998	-	5,998	393	5,605
Textbooks	500	-	500	-	500
Total Multiple Disabilities	<u>1,278,483</u>	<u>58,247</u>	<u>1,336,730</u>	<u>1,244,705</u>	<u>92,025</u>
Resource Room/Resource Center:					
Salaries of Teachers	20,533,967	(1,384,883)	19,149,084	16,539,829	2,609,255
Other Salaries for Instruction	227,604	154,308	381,912	381,912	-
Other Purchased Services (400-500 series)	4,500	-	4,500	-	4,500
General Supplies	123,133	(1,900)	121,233	92,498	28,735
Textbooks	500	-	500	500	-
Total Resource Room/Resource Center	<u>20,889,704</u>	<u>(1,232,475)</u>	<u>19,657,229</u>	<u>17,014,740</u>	<u>2,642,490</u>
Autism:					
Salaries of Teachers	2,668,367	(329,062)	2,339,305	1,949,700	389,606
Other Salaries for Instruction	1,885,180	78,067	1,963,247	1,888,673	74,574
General Supplies	42,612	-	42,612	30,188	12,424
Total Autism	<u>4,596,159</u>	<u>(250,995)</u>	<u>4,345,164</u>	<u>3,868,560</u>	<u>476,604</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers	1,284,474	-	1,284,474	861,445	423,029
Other Salaries for Instruction	1,094,587	97,529	1,192,116	1,134,394	57,722
Total Preschool Disabilities - Full-Time	<u>2,379,061</u>	<u>97,529</u>	<u>2,476,590</u>	<u>1,995,839</u>	<u>480,751</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>43,626,550</u>	<u>(1,047,850)</u>	<u>42,578,700</u>	<u>36,681,901</u>	<u>5,896,799</u>
Bilingual Education - Instruction					
Salaries of Teachers	17,710,479	(578,057)	17,132,422	15,078,844	2,053,578
Other Salaries for Instruction	457,312	15,592	472,904	443,541	29,363
Other Purchased Services (400-500 series)	7,000	16,583	23,583	9,523	14,060
General Supplies	464,546	2,574	467,120	365,239	101,880
Textbooks	21,006	-	21,006	2,500	18,506
Other Objects	1,000	1,900	2,900	-	2,900
Total Bilingual Education - Instruction	<u>18,661,343</u>	<u>(541,408)</u>	<u>18,119,935</u>	<u>15,899,647</u>	<u>2,220,288</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	107,100	2,632	109,732	74,618	35,114
Purchased Services (300-500 series)	200	-	200	-	200
Supplies and Materials	500	-	500	500	-
Other Objects	11,900	-	11,900	9,630	2,270
Total School-Spon. Cocurricular Actvts. - Inst.	<u>119,700</u>	<u>2,632</u>	<u>122,332</u>	<u>84,748</u>	<u>37,584</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	1,278,279	13,876	1,292,155	1,279,311	12,845
Purchased Services (300-500 series)	346,404	(23,400)	323,004	263,590	59,414
Supplies and Materials	151,205	62,500	213,705	208,379	5,326
Other Objects	11,000	(11,000)	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>1,786,888</u>	<u>41,976</u>	<u>1,828,864</u>	<u>1,751,280</u>	<u>77,584</u>
Before/After School Programs - Instruction					
Salaries of Teachers	443,740	(48,808)	394,932	236,070	158,863
Other Salaries for Instructions	48,700	(15,960)	32,740	23,740	9,000
Salaries Teacher Tutors	-	2,496	2,496	2,496	-
Total Before/After School Programs - Instruction	<u>492,440</u>	<u>(62,272)</u>	<u>430,168</u>	<u>262,305</u>	<u>167,863</u>
Before/After School Programs - Support Svcs					
Salaries	42,000	2,715	44,715	39,255	5,460
Total Before/After School Programs - Support Svcs	<u>42,000</u>	<u>2,715</u>	<u>44,715</u>	<u>39,255</u>	<u>5,460</u>
Total Before/After School Programs	<u>534,440</u>	<u>(59,557)</u>	<u>474,883</u>	<u>301,560</u>	<u>173,323</u>
Summer School - Instruction					
Salaries of Teachers	449,163	(172,199)	276,964	271,739	5,225
Other Salaries for Instructions	539,863	(300,294)	239,569	239,069	500
Total Summer School - Instruction	<u>989,026</u>	<u>(472,494)</u>	<u>516,533</u>	<u>510,808</u>	<u>5,725</u>
Summer School - Support Svcs					
Salaries	21,000	(21,000)	-	-	-
Purchased Professional & Tech Services	25,000	(8,670)	16,330	16,137	193
Total Summer School - Support Svcs	<u>46,000</u>	<u>(29,670)</u>	<u>16,330</u>	<u>16,137</u>	<u>193</u>
Total Summer School	<u>1,035,026</u>	<u>(502,164)</u>	<u>532,863</u>	<u>526,945</u>	<u>5,918</u>
Alternative Education Program - Instruction					
Salaries of Teachers	2,127,184	(123,349)	2,003,835	1,838,707	165,128
Salaries	172,688	-	172,688	135,053	37,635
Supplies and Materials	12,800	-	12,800	12,800	-
Total Alternative Education Program - Instruction	<u>2,312,672</u>	<u>(123,349)</u>	<u>2,189,323</u>	<u>1,986,560</u>	<u>202,763</u>
Alternative Education Program - Support Svcs					
Salaries	944,239	13,174	957,413	867,878	89,535
Supplies and Materials	15,954	(4,461)	11,493	10,946	547
Total Alternative Education Program - Support Svcs	<u>960,193</u>	<u>8,713</u>	<u>968,906</u>	<u>878,824</u>	<u>90,082</u>
Total Alternative Education Program	<u>3,272,865</u>	<u>(114,636)</u>	<u>3,158,229</u>	<u>2,865,384</u>	<u>292,845</u>
Other Supplemental / At Risk Programs - Instruction					
Salaries of Teachers	262,130	-	262,130	234,325	27,805
Salaries of Reading Specialist	180,955	-	180,955	179,710	1,245
Other Purchased Services (400-500 series)	750	-	750	-	750
Other Objects	600	-	600	-	600
Total Other Supplemental at Risk Programs - Instruction	<u>444,435</u>	<u>-</u>	<u>444,435</u>	<u>414,035</u>	<u>30,400</u>
Other Supplemental at Risk Programs - Support Svcs					
Salaries	147,489	36,877	184,366	147,489	36,877
Salaries of Secretarial and Clerical Assistants	53,060	14,024	67,084	67,084	-
Supplies and Materials	4,125	(500)	3,625	1,249	2,376
Total Other Supplemental at Risk Programs - Support Svcs	<u>204,674</u>	<u>50,401</u>	<u>255,075</u>	<u>215,821</u>	<u>39,253</u>
Total Other Supplemental / At Risk Programs	<u>649,109</u>	<u>50,401</u>	<u>699,510</u>	<u>629,856</u>	<u>69,654</u>
Community Services Programs/Operations					
Salaries	461,475	1	461,476	454,976	6,500
Purchased Services (300-500 series)	229,161	41,949	271,110	201,083	70,027
Supplies and Materials	-	6,500	6,500	4,644	1,856
Other Objects	-	1,620	1,620	1,602	18
Total Community Services Programs/Operations	<u>690,636</u>	<u>50,070</u>	<u>740,706</u>	<u>662,305</u>	<u>78,401</u>
TOTAL INSTRUCTION	<u>180,123,004</u>	<u>5,196,893</u>	<u>185,319,897</u>	<u>169,875,578</u>	<u>15,444,319</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	205,687	(142,326)	63,361	56,329	7,032
Tuition to Other LEAs Within the State - Special	1,341,088	(100,113)	1,240,975	1,240,859	116
Tuition to County Voc. School Dist. - Regular	17,893,860	-	17,893,860	17,893,860	-
Tuition to County Voc. School Dist. - Special	864,633	-	864,633	864,633	-
Tuition to CSSD & Regional Day Schools	4,215,523	(93,674)	4,121,849	4,079,135	42,714
Tuition to Private Schools for the Disabled - Within State	13,792,086	541,000	14,333,086	13,923,440	409,646
Tuition - State Facilities	1,162,086	-	1,162,086	1,162,086	-
Total Undistributed Expenditures - Instruction	<u>39,474,963</u>	<u>204,887</u>	<u>39,679,850</u>	<u>39,220,342</u>	<u>459,508</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	493,262	38,773	532,035	430,190	101,845
Salaries of Secretarial and Clerical Assistants	582,249	3,583	585,832	563,032	22,800
Other Salaries	153,038	3,446	156,484	141,638	14,846
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	815,667	7,748	823,415	736,194	87,221
Salaries of Community/School Coordinators	569,846	(14,442)	555,404	543,645	11,759
Other Purchased Services (400-500 series)	2,000	(1,657)	343	-	343
Travel	2,400	(1,000)	1,400	283	1,117
Supplies and Materials	3,550	13,657	17,207	16,203	1,004
Total Undistributed Expend. - Attend. & Social Work	<u>2,622,012</u>	<u>50,108</u>	<u>2,672,120</u>	<u>2,431,185</u>	<u>240,935</u>
Undist. Expend. - Health Services					
Salaries	5,126,921	43,452	5,170,373	4,724,949	445,424
Salaries of Secretarial and Clerical Assistants	119,728	(175)	119,553	105,634	13,919
Purchased Professional and Technical Services	591,691	(105,291)	486,400	301,456	184,944
Other Purchased Services (400-500 series)	306,966	21,000	327,966	327,966	-
Travel	-	7,100	7,100	5,081	2,019
Supplies and Materials	59,790	51,560	111,350	88,937	22,413
Total Undistributed Expenditures - Health Services	<u>6,205,096</u>	<u>17,645</u>	<u>6,222,741</u>	<u>5,554,023</u>	<u>668,718</u>
Undist. Expend. - Speech, OT, PT and Related Services					
Salaries	3,165,944	(121,393)	3,044,551	2,519,864	524,687
Purchased Professional - Educational Services	3,750,000	9,488	3,759,488	2,967,005	792,483
Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.	<u>6,915,944</u>	<u>(111,905)</u>	<u>6,804,039</u>	<u>5,486,869</u>	<u>1,317,170</u>
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries of Other Professional Staff	7,001,913	(645,235)	6,356,678	6,242,660	114,018
Other Salaries for Instruction	58,955	1,095	60,050	60,050	-
Purchased Professional - Educational Services	3,315,660	(282,650)	3,033,010	956,668	2,076,342
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	<u>10,376,528</u>	<u>(926,790)</u>	<u>9,449,738</u>	<u>7,259,378</u>	<u>2,190,360</u>
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	7,238,369	231,168	7,469,537	6,869,898	599,639
Salaries of Secretarial and Clerical Assistants	606,205	(81,836)	524,369	513,410	10,959
Other Salaries	452,713	(146,857)	305,856	305,787	69
Purchased Professional - Educational Services	244,000	4,545	248,545	139,634	108,911
Other Purchased Prof. and Tech. Services	535,000	(35,500)	499,500	482,869	16,631
Supplies and Materials	42,680	2,261	44,941	35,229	9,712
General Supplies	2,000	15,000	17,000	13,885	3,115
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	<u>9,120,967</u>	<u>(11,220)</u>	<u>9,109,747</u>	<u>8,360,712</u>	<u>749,035</u>
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	10,921,636	(380,777)	10,540,859	10,521,818	19,041
Salaries of Secretarial and Clerical Assistants	193,500	27,941	221,441	213,242	8,199
Other Salaries	247,325	1	247,326	247,326	-
Other Purchased Prof. and Tech. Services	154,500	148,900	303,400	163,493	139,907
Mis. Purchase Serv. (400-500 series other than Residential Costs)	-	2,500	2,500	703	1,797
Other Objects	-	100	100	100	-
Total Undist. Expend. - Other Supp. Serv. Students - Spl	<u>11,516,961</u>	<u>(201,335)</u>	<u>11,315,626</u>	<u>11,146,682</u>	<u>168,944</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisors of Instruction	4,020,374	169,848	4,190,222	4,190,165	57
Salaries of Other Professional Staff	2,740,425	213,373	2,953,798	2,953,794	4
Salaries of Secr and Clerical Assist.	1,167,707	45,493	1,213,200	1,123,879	89,321
Other Salaries	1,209,724	(107,950)	1,101,774	1,008,619	93,155
Sal of Facilitators, Math & Literacy Coaches	102,125	(400)	101,725	101,725	-
Purchased Prof- Educational Services	242,669	(62,304)	180,365	163,035	17,330
Other Purch Prof. and Tech. Services	-	5,000	5,000	5,000	-
Other Purch Services (400-500)	474,500	(16,603)	457,897	438,523	19,374
Travel	42,750	(1,335)	41,415	13,015	28,400
Miscellaneous Expenditures	400	-	400	-	400
Supplies and Materials	108,500	132,463	240,963	178,021	62,942
General Supplies	4,000	(3,300)	700	699	1
Other Objects	10,300	(2,500)	7,800	2,209	5,591
Total Undist. Expend. - Improvement of Inst. Serv.	<u>10,123,474</u>	<u>371,785</u>	<u>10,495,259</u>	<u>10,178,684</u>	<u>316,575</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,560,111	19,405	2,579,516	2,406,476	173,040
Other Purchased Services (400-500 series)	31,060	(4,339)	26,721	24,138	2,584
Supplies and Materials	49,486	(7,000)	42,486	37,784	4,702
Other Objects	-	295	295	295	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>2,640,657</u>	<u>8,361</u>	<u>2,649,018</u>	<u>2,468,693</u>	<u>180,325</u>
Undist. Expend. - Instructional Staff Training Serv.					
Other Salaries	90,000	(44,791)	45,209	45,209	-
Purchased Professional - Educational Serv	102,000	(50,873)	51,127	32,715	18,412
Other Purchased Prof. and Tech. Services	-	16,359	16,359	1,750	14,609
Travel	36,128	(7,095)	29,033	7,153	21,880
Supplies and Materials	5,280	8,500	13,780	9,571	4,209
Total Undist. Expend. - Instructional Staff Training Serv.	<u>233,408</u>	<u>(77,900)</u>	<u>155,508</u>	<u>96,398</u>	<u>59,110</u>
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	953,089	99,663	1,052,752	910,309	142,443
Salaries of Other Professional Staff	259,020	8,715	267,735	202,038	65,697
Salaries of Secretarial and Clerical Assistants	1,204,466	49,561	1,254,027	1,223,703	30,324
Legal Services	-	881,242	881,242	744,306	136,936
Audit Fees	175,000	84,563	259,563	126,500	133,063
Architect/Engineering Services	100,000	(74,049)	25,951	25,951	-
Purchased Professional Services	6,000	(780)	5,220	625	4,595
Other Purchased Professional Services	280,000	161,555	441,555	276,128	165,427
Purchased Technical Services	25,000	10,200	35,200	33,000	2,200
Other Purchased Services	-	88,318	88,318	69,580	18,738
Communications/Telephone	828,000	(39,307)	788,693	601,074	187,619
BOE Other Purchased Services	75,000	34,700	109,700	65,802	43,898
Travel	8,650	(320)	8,330	3,668	4,662
Other Purchased Services (400-500 series)	989,750	(27,250)	962,500	133,626	828,874
Supplies and Materials	7,850	(1,550)	6,300	5,425	875
General Supplies	64,500	16,115	80,615	73,280	7,335
BOE in-House Training/Meeting	20,000	20,000	40,000	38,353	1,647
Other Objects	5,000	-	5,000	3,214	1,786
Judgements Against The School District	1,332,348	(831,829)	500,519	488,413	12,106
Miscellaneous Expenditures	14,600	12,751	27,351	26,363	988
BOE Membership & Dues	48,000	(2,615)	45,385	45,380	5
Total Undist. Expend. - Supp. Serv. - General Admin.	<u>6,396,273</u>	<u>489,681</u>	<u>6,885,954</u>	<u>5,096,738</u>	<u>1,789,216</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	12,316,000	71,955	12,387,955	12,256,943	131,012
Salaries of Secretarial and Clerical Assistants	4,151,936	118,855	4,270,791	4,155,915	114,876
Other Salaries	-	15,405	15,405	7,731	7,674
Purchased Professional and Technical Services	-	40,000	40,000	34,500	5,500
Other Purchased Services (400-500 series)	9,500	6,404	15,904	12,830	3,074
Travel	12,478	(6,546)	5,933	2,290	3,643
Supplies and Materials	408,946	(6,223)	402,723	330,877	71,846
Miscellaneous Purchased Services	18,560	(4,345)	14,216	7,061	7,155
Other Objects	10,545	(1,118)	9,427	4,292	5,135
Total Undist. Expend. - Support Serv. - School Admin.	<u>16,927,965</u>	<u>234,389</u>	<u>17,162,354</u>	<u>16,812,438</u>	<u>349,915</u>
Undist. Expend. - Central Services					
Salaries	4,970,173	109,741	5,079,914	4,849,595	230,319
Salaries of Secretarial and Clerical Assistants	175,000	65,174	240,174	229,360	10,814
Uniforms - Central Storage	2,250	900	3,150	3,150	-
Purchased Professional Services	351,435	(248,924)	102,511	98,019	4,492
Purchased Professional Services - Public Relation	70,500	45,825	116,325	103,127	13,198
Purchased Technical Services	100,878	144,479	245,357	239,210	6,147
Other Purchased Services	391,858	(101,052)	290,806	264,120	26,686
Travel	11,500	1,686	13,186	6,066	7,120
Miscellaneous Purchased Services	500	253,228	253,728	250,492	3,236
Sale/Leaseback Payments	2,625,116	1	2,625,117	2,625,116	1
Supplies and Materials	57,645	33,714	91,359	88,606	2,753
General Supplies	1,000	15,000	16,000	13,250	2,750
Interest on Lease Purchase/Bond Agreements	6,879	159,945	166,824	6,879	159,945
Miscellaneous Expenditures	31,688	(5,756)	25,932	13,703	12,229
Total Undist. Expend. - Central Services	<u>8,796,422</u>	<u>473,961</u>	<u>9,270,383</u>	<u>8,790,693</u>	<u>479,690</u>
Undist. Expend. - Admin Information Technology					
Salaries	865,832	26,778	892,610	715,933	176,677
Salaries of Secretarial and Clerical Assistants	168,118	-	168,118	168,118	-
Purchased Technical Services	1,080,660	72,000	1,152,660	1,133,314	19,346
Other Purchased Services (400-500 series)	350,200	(239,828)	110,372	107,912	2,460
Travel	3,000	7,000	10,000	8,754	1,246
Supplies and Materials	389,254	27,500	416,754	391,292	25,462
Total Undist. Expend. - Admin Information Technology	<u>2,857,064</u>	<u>(106,550)</u>	<u>2,750,514</u>	<u>2,525,323</u>	<u>225,191</u>
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	2,820,029	1,230	2,821,259	2,653,850	167,409
Cleaning, Repair, and Maintenance Services	1,663,000	(11,100)	1,651,900	1,479,383	172,517
Supplies and Materials	325,000	-	325,000	302,907	22,093
Other Objects	40,000	(40,000)	-	-	-
Total Undist. Expend. - Required Maintenance for School Facilities	<u>4,848,029</u>	<u>(49,870)</u>	<u>4,798,159</u>	<u>4,436,140</u>	<u>362,019</u>
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	4,000	-	4,000	4,000	-
Cleaning, Repair, and Maintenance Services	304,000	-	304,000	294,140	9,860
Travel	100,000	-	100,000	88,470	11,530
Total Undist. Expend. - Care & Upkeep of Grounds	<u>408,000</u>	<u>-</u>	<u>408,000</u>	<u>386,610</u>	<u>21,390</u>
Undist. Expend. - Security					
Salaries	3,560,085	247,241	3,807,326	3,398,072	409,254
Salaries of Secretarial and Clerical Assistants	138,671	-	138,671	138,671	-
Uniforms - Security	25,000	(5,000)	20,000	20,000	-
Purchased Professional and Technical Services	8,820,000	(4,264,602)	4,555,398	4,555,397	1
Cleaning, Repair and Maintenance Services	1,200	-	1,200	500	700
Miscellaneous Purchased Services	100,000	3,870,464	3,970,464	3,904,313	66,151
Supplies and Materials	5,500	-	5,500	5,299	201
General Supplies	88,515	4,823	93,338	66,032	27,306
Total Undist. Expend. - Security	<u>12,738,971</u>	<u>(147,075)</u>	<u>12,591,896</u>	<u>12,088,284</u>	<u>503,612</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Undist. Expend. - Oth. Oper. & Maint. of Plant					
Salaries	4,972,653	1,200,486	6,173,139	5,994,270	178,869
Salaries of Secretarial and Clerical Assistants	188,941	10,895	199,836	199,836	-
Salaries of Non-Instructional Aides	1,610,556	517,668	2,128,224	1,844,384	283,839
Custodial Uniforms	47,000	(4,250)	42,750	42,750	-
Cleaning, Repair and Maintenance Services	3,103,350	343,214	3,446,564	3,198,159	248,405
Rental of Land, Building & Other than Lease Purchases	4,254,088	(312,277)	3,941,811	3,456,251	485,560
Lease Purchase Payments - Energy Savings Improvement Program	922,914	(395,717)	527,197	527,197	-
Other Purchased Property Services	1,146,471	(196,198)	950,273	649,560	300,713
Insurance	2,407,000	-	2,407,000	2,343,644	63,356
Travel	20,000	-	20,000	5,713	14,287
Miscellaneous Purchased Services	581,000	598,558	1,179,558	1,160,902	18,656
General Supplies	1,780,272	(56,272)	1,724,000	1,516,135	207,865
Energy (Natural Gas)	1,545,663	(45,663)	1,500,000	1,500,000	-
Energy (Electricity)	3,502,730	372,214	3,874,944	3,844,944	30,000
Other Objects	16,400	(1,247)	15,153	10,977	4,176
ESIP Interest	300,572	(60)	300,512	300,512	-
ESIP Principal	1,385,572	(54)	1,385,518	1,385,518	-
Total Undist. Expend. - Other Oper. & Maint. Of Plant	<u>27,785,182</u>	<u>2,031,297</u>	<u>29,816,479</u>	<u>27,980,753</u>	<u>1,835,725</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>45,780,182</u>	<u>1,834,352</u>	<u>47,614,534</u>	<u>44,891,788</u>	<u>2,722,746</u>
Undist. Expend. - Student Transportation Serv.					
Salaries on Non-Instructional Aides	30,000	44,594	74,594	66,200	8,394
Sal. For Pup.Trans. (Bet. Home and School) - Regular	414,391	60,876	475,267	448,609	26,658
Management Fees - ESC & CTSA Transportation Programs	70,000	(22,300)	47,700	46,717	983
Other Purchased Professional and Technical Services	12,000	(1,350)	10,650	10,650	-
Contract Services - (Between Home and School) - Vendors	4,600,000	1,796,459	6,396,459	6,335,953	60,506
Contract Services (Other than Between Home & School)-Vendors	503,777	76,712	580,489	500,005	80,484
Contract Services - (Between Home and Sch) - Joint Agrmts	16,000,000	(16,000,000)	-	-	-
Contr Serv (Spl. Ed. Students) - Vendors	20,000	16,939,303	16,959,303	16,596,673	362,630
Contr Serv (Spl. Ed. Students) - Joint Agrmt	25,000	96,269	121,269	115,069	6,200
Contr Serv (Regular Students) - ESCs & CTSA	1,700,000	(1,700,000)	-	-	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	1,000,000	90,870	1,090,870	1,089,625	1,245
Contr Serv. - Aid in Lieu Payments - Nonpublic	430,000	25,811	455,811	455,229	582
Contr Serv. - Aid in Lieu Payments - Charter Schools	45,000	18,066	63,066	62,437	629
Contr Serv. - Aid in Lieu Payments - Choice	6,000	31,165	37,165	35,520	1,645
Misc. Purchased Serv. - Transportation	-	250	250	250	-
Travel/Conferences	9,000	-	9,000	1,509	7,491
Supplies and Materials	5,000	1,673	6,673	5,228	1,445
Transportation Supplies	66,000	12,000	78,000	77,309	691
School Buses/Regular	-	397,350	397,350	389,716	7,634
Miscellaneous Expenditures	800	(323)	478	428	50
Total Undist. Expend. - Student Transportation Serv.	<u>24,936,968</u>	<u>1,867,424</u>	<u>26,804,392</u>	<u>26,237,127</u>	<u>567,266</u>
ALLOCATED BENEFITS					
Regular Programs - Instruction - Grades 1-5					
Health Benefits	43,273	-	43,273	42,758	515
Special Programs - Instruction					
Health Benefits	1,252,390	-	1,252,390	1,252,390	-
Other Instructional Programs - Instruction					
Health Benefits	44,104	-	44,104	44,104	-
Community Services Programs/Operations					
Health Benefits	76,974	-	76,974	76,974	-
Attendance and Social Work Services					
Health Benefits	522,457	-	522,457	522,457	-
Health Services					
Health Benefits	253,664	-	253,664	253,664	-
Other Support Services - Speech, OT, PT & Related Services					
Health Benefits	749,585	-	749,585	749,585	-

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Other Support Services - Students - Extraordinary Services					
Health Benefits	5,481,492	1,500,000	6,981,492	6,956,543	24,949
Other Support Services - Guidance					
Health Benefits	200,690	-	200,690	200,690	-
Child Study Teams					
Health Benefits	2,736,202	(250,000)	2,486,202	2,486,202	-
Improvement of Instruction Services					
Health Benefits	1,885,580	-	1,885,580	1,885,580	-
Educational Media Services - School Library					
Health Benefits	311,158	-	311,158	311,158	-
Instructional Staff Training Services					
Tuition Reimbursement	1,103,944	-	1,103,944	802,203	301,741
General Administration					
Health Benefits	315,049	-	315,049	315,049	-
Central Services					
Health Benefits	1,250,197	-	1,250,197	1,248,497	1,700
Administrative Information Technology					
Health Benefits	446,285	-	446,285	446,285	-
Required Maintenance for School Facilities					
Health Benefits	1,072,877	-	1,072,877	1,072,877	-
Custodial Services					
Health Benefits	512,665	-	512,665	512,665	-
Support Services - Security					
Health Benefits	105,066	-	105,066	105,066	-
Student Transportation Services					
Health Benefits	179,615	-	179,615	179,615	-
TOTAL ALLOCATED BENEFITS	<u>18,543,267</u>	<u>1,250,000</u>	<u>19,793,267</u>	<u>19,464,362</u>	<u>328,905</u>
UNALLOCATED BENEFITS					
Group Insurance	17,900	(75)	17,825	16,365	1,460
Social Security Contributions	7,305,860	(324,035)	6,981,825	6,828,216	153,609
Other Retirement Contributions - Regular	9,167,668	(382,431)	8,785,237	8,785,190	47
Other Retirement Contributions - ERIP	3,988,353	2,371,043	6,359,396	6,313,128	46,268
Workmen's Compensation	2,000,000	-	2,000,000	1,840,625	159,375
Health Benefits	65,463,296	73,279	65,536,575	65,463,296	73,279
Other Employee Benefits	1,025,415	186,671	1,212,086	1,166,087	45,999
Retirement Sick Pay	1,575,564	1,809	1,577,373	1,577,373	-
TOTAL UNALLOCATED BENEFITS	<u>90,544,056</u>	<u>1,926,261</u>	<u>92,470,317</u>	<u>91,990,280</u>	<u>480,037</u>
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	67,881,515	(67,881,515)
On-Behalf TPAF Pension Non Contributory Group Insurance	-	-	-	941,778	(941,778)
On-Behalf TPAF Long Term Disability Insurance Contributions	-	-	-	25,865	(25,865)
On Behalf TPAF Post Retirement Medical Benefits	-	-	-	18,079,713	(18,079,713)
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	13,009,641	(13,009,641)
TOTAL ON-BEHALF CONTRIBUTIONS	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,938,512</u>	<u>(99,938,512)</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>109,087,323</u>	<u>3,176,261</u>	<u>112,263,584</u>	<u>211,393,154</u>	<u>(99,129,570)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>314,012,207</u>	<u>7,293,155</u>	<u>321,305,362</u>	<u>407,950,227</u>	<u>(86,644,865)</u>
TOTAL CURRENT EXPENDITURES	<u>494,135,211</u>	<u>12,490,048</u>	<u>506,625,259</u>	<u>577,825,805</u>	<u>(71,200,546)</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	16,500	(7,700)	8,800	4,720	4,080
Grades 6-8	5,500	7,726	13,226	12,444	782
Grades 9-12	109,000	(29,567)	79,433	61,641	17,792

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Special Education - Instruction:					
Intellectual Disability - Mild	13,700	(1,756)	11,944	11,943	1
School-Sponsored and Other Instructional Program	-	7,649	7,649	7,649	-
Undist.Expend.-Support Serv.-Students - Reg.	76,913	(963)	75,950	75,950	-
Undistributed Expenditures - School Admin.	12,000	(12,000)	-	-	-
Undistributed Expenditures - Central Services	80,000	(8,156)	71,844	57,787	14,057
Undistributed Expenditures - Technology	30,000	65,000	95,000	93,859	1,141
Undistributed Expenditures - Operation of Plant Services	200,000	(98)	199,902	164,592	35,310
Undistributed Expenditures - Security Equipment	-	110,356	110,356	74,520	35,836
Undistributed Expenditures - Student Trans. - Non Inst. Equipment	48,000	(48,000)	-	-	-
Total Equipment	<u>591,613</u>	<u>82,491</u>	<u>674,104</u>	<u>565,106</u>	<u>108,999</u>
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	190,000	29,200	219,200	218,209	991
Construction Services	1,795,000	1,555,389	3,350,389	3,346,975	3,414
Total Facilities Acquisition and Construction Services	<u>1,985,000</u>	<u>1,584,589</u>	<u>3,569,589</u>	<u>3,565,184</u>	<u>4,405</u>
TOTAL CAPITAL OUTLAY	<u>2,576,613</u>	<u>1,667,080</u>	<u>4,243,693</u>	<u>4,130,290</u>	<u>113,404</u>
SPECIAL SCHOOLS					
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	104,160	-	104,160	67,515	36,645
General Supplies	4,680	-	4,680	4,680	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	<u>108,840</u>	<u>-</u>	<u>108,840</u>	<u>72,195</u>	<u>36,645</u>
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries of Supervisors of Instruction	12,960	-	12,960	12,960	-
Salaries of Secretarial and Clerical Assistants	4,200	-	4,200	4,200	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	<u>17,160</u>	<u>-</u>	<u>17,160</u>	<u>17,160</u>	<u>-</u>
Total Accred. Even./Adult H.S./Post-Grad.	<u>126,000</u>	<u>-</u>	<u>126,000</u>	<u>89,355</u>	<u>36,645</u>
Adult Education-Local-Instruction					
Salaries of Teachers	759,259	19,612	778,871	772,857	6,014
Secretarial & Clerical Salaries	4,200	2,814	7,014	7,014	-
General Supplies	3,916	-	3,916	3,308	608
Total Adult Education-Local-Instruction	<u>767,375</u>	<u>22,426</u>	<u>789,801</u>	<u>783,179</u>	<u>6,622</u>
Adult Education-Local -Support Serv.					
Salaries	307,940	-	307,940	306,979	961
Salaries of Supervisors of Instruction	10,080	9,540	19,620	15,608	4,012
Salaries of Other Professional Staff - Guidance	10,920	-	10,920	10,920	-
Personal Services - Employee Benefits	316,726	-	316,726	316,726	-
Other Objects	1,820	-	1,820	1,805	15
Total Adult Education-Local -Support Serv.	<u>647,486</u>	<u>9,540</u>	<u>657,026</u>	<u>652,038</u>	<u>4,988</u>
Total Adult Education-Local	<u>1,414,861</u>	<u>31,966</u>	<u>1,446,827</u>	<u>1,435,217</u>	<u>11,610</u>
GED Test Centers					
GED Testing Stipends	9,000	-	9,000	8,200	800
General Supplies	9,205	-	9,205	8,616	589
Total GED Testing Centers	<u>18,205</u>	<u>-</u>	<u>18,205</u>	<u>16,816</u>	<u>1,389</u>
TOTAL SPECIAL SCHOOLS	<u>1,559,066</u>	<u>31,966</u>	<u>1,591,032</u>	<u>1,541,388</u>	<u>49,644</u>
Transfer of Funds to Charter Schools	104,561,195	(1,500,000)	103,061,195	102,610,011	451,184
TOTAL EXPENDITURES	<u>602,832,085</u>	<u>12,689,094</u>	<u>615,521,179</u>	<u>686,107,493</u>	<u>(70,586,315)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures					
	<u>(29,436,556)</u>	<u>(12,689,094)</u>	<u>(42,125,650)</u>	<u>(724,805)</u>	<u>(41,400,844)</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Other Financing Sources:					
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	265,938,182	(8,583,806)	257,354,376	242,095,992	(15,258,384)
Contr. to School Based Budgets - Spec. Rev. Fund	15,746,235	8,777,788	24,524,023	23,069,494	(1,454,529)
Operating Transfer Out:					
Transfer to Special Revenue Fund - Preschool Program	(2,889,271)		(2,889,271)	(2,889,271)	-
Contribution to School Based Budgets	(265,938,182)	8,585,783	(257,352,399)	(242,095,992)	15,256,407
Transfer to Debt Service Fund	-	-	-	(159,944)	(159,944)
Total Other Financing Sources	<u>12,856,964</u>	<u>8,779,765</u>	<u>21,636,729</u>	<u>20,020,279</u>	<u>(1,616,450)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(16,579,592)	(3,909,329)	(20,488,921)	19,295,474	(39,784,395)
Fund Balance, July 1, 2022	<u>\$ 73,298,386</u>	<u>-</u>	<u>73,298,386</u>	<u>73,298,386</u>	<u>-</u>
Fund Balance, June 30, 2023	<u>\$ 56,718,794</u>	<u>\$ (3,909,329)</u>	<u>\$ 52,809,465</u>	<u>\$ 92,593,860</u>	<u>\$ (39,784,395)</u>
Recapitulation of Excess (Deficiency) of Revenue Over (Under) Expenditures					
Adjustment for Prior Year Encumbrances		(3,909,329)	(3,909,329)	(3,909,329)	-
Increase in Capital Reserve:					
Principal			-	3,000,000	(3,000,000)
Budgeted Fund Balance	<u>(16,579,592)</u>		<u>(16,579,592)</u>	<u>20,204,803</u>	<u>(36,784,395)</u>
	<u>(16,579,592)</u>	<u>(3,909,329)</u>	<u>(20,488,921)</u>	<u>19,295,474</u>	<u>(39,784,395)</u>
Recapitulation:					
Restricted Fund Balance:					
Capital Reserve				\$ 12,913,619	
Emergency Reserve				1,000,000	
Excess Surplus				34,615,267	
Excess Surplus - Designated for Subsequent Year's Expenditures				15,000,103	
Unemployment Compensation				3,068,163	
Assigned Fund Balance:					
Year End Encumbrances				337,756	
Designated for Subsequent Year's Expenditures				12,111,642	
Unassigned Fund Balance				<u>13,547,310</u>	
				92,593,860	
Reconciliation to Governmental Funds Statements (GAAP):					
Less: State Aid Payments not Realized on GAAP Basis					
Delayed State Aid			\$ 49,033,172		
Extraordinary Aid			<u>6,609,833</u>		
				(55,643,005)	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 36,950,855</u>	

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	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	
Local Sources:																
10-1210 Local Tax Levy	67,748,491	-	67,748,491	-	67,748,491	-	67,748,491	-	67,748,491	-	67,748,491	-	67,748,491	-	67,748,491	
10-1320 Tuition	500,000	-	500,000	-	500,000	-	500,000	-	500,000	-	500,000	-	179,336	-	179,336	
Other Restricted Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	83,564	-	83,564	
10-1990 Miscellaneous, Including Interest	3,688,715	-	3,688,715	-	3,688,715	-	3,688,715	-	3,688,715	-	3,688,715	-	10,689,803	-	10,689,803	
Total - Local Sources	71,937,206	-	71,937,206	-	71,937,206	-	71,937,206	-	71,937,206	-	71,937,206	-	78,701,194	-	78,701,194	
State Sources:																
10-3121 Categorical Special Education Aid	24,500,810	-	24,500,810	-	24,500,810	-	24,500,810	-	24,500,810	-	24,500,810	-	24,500,810	-	24,500,810	
10-3131 Extraordinary Aid	5,000,000	-	5,000,000	-	5,000,000	-	5,000,000	-	5,000,000	-	5,000,000	-	6,609,833	-	6,609,833	
10-3132 Categorical Security Aid	12,716,806	-	12,716,806	-	12,716,806	-	12,716,806	-	12,716,806	-	12,716,806	-	12,716,806	-	12,716,806	
10-3176 Equalization Aid	450,556,397	-	450,556,397	-	450,556,397	-	450,556,397	-	450,556,397	-	450,556,397	-	450,556,397	-	450,556,397	
10-3152 Categorical Transportation Aid	7,141,569	-	7,141,569	-	7,141,569	-	7,141,569	-	7,141,569	-	7,141,569	-	7,141,569	-	7,141,569	
10-3190 Non Public Transportation	-	-	-	-	-	-	-	-	-	-	-	-	156,312	-	156,312	
NTE Homeless Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	2,517,426	-	2,517,426	
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	67,881,515	-	67,881,515	
On-Behalf TPAF Pension Non-Contributory Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-	941,778	-	941,778	
On-Behalf TPAF Long-Term Disability Insurance Contributions	-	-	-	-	-	-	-	-	-	-	-	-	25,865	-	25,865	
On Behalf TPAF Post Retirement Medical Benefits	-	-	-	-	-	-	-	-	-	-	-	-	18,079,713	-	18,079,713	
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	13,009,641	-	13,009,641	
Total - State Sources	499,915,582	-	499,915,582	-	499,915,582	-	499,915,582	-	499,915,582	-	499,915,582	-	604,137,665	-	604,137,665	
Federal Sources:																
10-4200 Medical Assistance Program (MAC)	-	-	-	-	-	-	-	-	-	-	-	-	540,044	-	540,044	
10-4200 Special Education Medicare Incentive Program	1,542,741	-	1,542,741	-	1,542,741	-	1,542,741	-	1,542,741	-	1,542,741	-	1,788,184	-	1,788,184	
10-4210 HFRA/SEMI AND ARRA/SEMI	-	-	-	-	-	-	-	-	-	-	-	-	215,601	-	215,601	
Total - Federal Sources	1,542,741	-	1,542,741	-	1,542,741	-	1,542,741	-	1,542,741	-	1,542,741	-	2,543,829	-	2,543,829	
Total Revenues	573,395,529	-	573,395,529	-	573,395,529	-	573,395,529	-	573,395,529	-	573,395,529	-	685,382,688	-	685,382,688	
EXPENDITURE:																
Current Expense:																
Regular Programs - Instruction																
110-100-101 Kindergarten - Salaries of Teachers	6,013,793	(246,822)	6,013,793	(246,822)	5,766,971	-	5,766,971	-	5,766,971	-	5,766,971	-	5,412,439	-	5,412,439	
120-100-101 Grades 1-5 - Salaries of Teachers	526,600	67,447	38,688,790	209,775	668,928	-	38,229,637	-	38,898,565	-	36,133,546	-	36,802,474	-	36,802,474	
130-100-101 Grades 6-8 - Salaries of Teachers	159,800	(631,514)	24,232,805	(782,014)	9,300	-	23,601,291	-	23,601,291	-	21,303,885	-	21,303,885	-	21,303,885	
140-100-101 Grades 9-12 - Salaries of Teachers	257,000	(103,288)	28,818,985	(1,555,422)	153,712	-	27,366,850	-	27,520,563	-	26,772,604	-	26,926,316	-	26,926,316	
Regular Programs - Home Instruction:																
150-100-101 Salaries of Teachers	450,000	-	450,000	508,582	958,582	-	958,582	-	958,582	-	958,582	-	958,582	-	958,582	
150-100-320 Purchased Professional-Educational Services	40,000	-	40,000	-	40,000	-	40,000	-	40,000	-	40,000	-	-	-	-	
Regular Programs - Undistributed Instruction																
190-100-106 Other Salaries for Instruction	2,122,949	3,918,629	2,173,949	52,371	2,524,609	-	4,654,262	-	3,971,000	-	3,971,000	-	3,652,064	-	3,652,064	
190-100-330 Purchased Professional-Educational Services	1,821,416	51,000	1,821,416	(6,704)	1,473,784	-	44,296	-	4,698,558	-	4,642,821	-	4,673,461	-	4,673,461	
190-100-340 Purchased Technical Services	54,177	-	144,950	(347,632)	1,473,784	-	1,473,784	-	1,473,784	-	1,473,784	-	1,473,773	-	1,473,773	
190-100-500 Other Purchased Services (400-500 series)	1,200	1,200	199,127	653,488	707,665	-	156,288	-	863,953	-	644,772	-	103,126	-	747,898	
190-100-590 Miscellaneous Purchased Services	22,700	1,200	22,700	-	36,725	-	1,200	-	355	-	355	-	355	-	355	
190-100-600 Supplies and Materials	227,598	1,519,924	1,747,522	14,025	200,158	-	1,778,142	-	36,725	-	34,432	-	34,432	-	34,432	
190-100-610 General Supplies	1,100,000	44,100	1,144,100	258,218	7,150,000	-	6,044,585	-	1,978,301	-	1,506,908	-	1,683,819	-	1,683,819	
190-100-640 Textbooks	2,000	52,631	54,631	(7,011)	10,778	-	45,620	-	28,541	-	28,541	-	6,751,504	-	6,751,504	
190-100-800 Other Objects	-	2,000	2,000	(2,000)	-	-	-	-	56,398	-	34,016	-	41,650	-	41,650	
190-100-890 Miscellaneous Expenditures	6,784,240	102,962,207	109,746,447	9,279,655	16,063,895	-	100,999,981	-	15,493,828	-	94,978,124	-	110,471,952	-	110,471,952	
TOTAL REGULAR PROGRAMS - INSTRUCTION	11,633,201	1,163,201	11,633,201	(20,844)	11,423,357	-	11,423,357	-	893,682	-	893,682	-	893,682	-	893,682	
SPECIAL EDUCATION - INSTRUCTION																
201-100-101 Salaries of Teachers	904,020	904,020	904,020	(166,131)	737,889	-	737,889	-	737,889	-	634,779	-	634,779	-	634,779	
201-100-106 Other Salaries for Instruction	-	1,000	1,000	-	1,000	-	1,000	-	1,000	-	1,000	-	1,000	-	1,000	
201-100-320 Purchased Professional-Educational Services	-	25,605	25,605	-	25,605	-	25,605	-	25,605	-	25,605	-	12,018	-	12,018	
201-100-610 General Supplies	-	500	500	-	500	-	500	-	500	-	500	-	500	-	500	
201-100-800 Other Objects	-	2,094,326	2,094,326	(186,975)	1,907,351	-	1,907,351	-	1,907,351	-	1,540,979	-	1,540,979	-	1,540,979	
Total Intellectual Disability - Mild	-	2,094,326	2,094,326	(186,975)	1,907,351	-	1,907,351	-	1,907,351	-	1,540,979	-	1,540,979	-	1,540,979	

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	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	
Intellectual Disability - Moderate																
202-100-101 Salaries of Teachers	-	813,389	813,389	-	(121,992)	(121,992)	-	691,397	691,397	-	613,846	613,846	-	613,846	613,846	
202-100-106 Other Salaries for Instruction	-	377,914	377,914	-	91,312	91,312	-	469,226	469,226	-	396,561	396,561	-	396,561	396,561	
202-100-500 Other Purchased Services (400-500 series)	-	1,300	1,300	-	(479)	(479)	-	821	821	-	821	821	-	821	821	
202-100-610 General Supplies	-	15,847	15,847	-	(471)	(471)	-	15,376	15,376	-	15,376	15,376	-	15,376	15,376	
Total Intellectual Disability - Moderate	-	1,208,450	1,208,450	-	(31,630)	(31,630)	-	1,176,820	1,176,820	-	1,015,928	1,015,928	-	1,015,928	1,015,928	
Learning and/or Language Disabilities - Mild/Moderate:																
204-100-101 Salaries of Teachers	-	5,460,821	5,460,821	-	846,905	846,905	-	6,307,726	6,307,726	-	5,196,763	5,196,763	-	5,196,763	5,196,763	
204-100-106 Other Salaries for Instruction	-	3,366,808	3,366,808	-	(205,277)	(205,277)	-	3,161,531	3,161,531	-	2,899,831	2,899,831	-	2,899,831	2,899,831	
204-100-500 Other Purchased Services (400-500 series)	-	3,700	3,700	-	(3,348)	(3,348)	-	352	352	-	184	184	-	184	184	
204-100-610 General Supplies	-	121,976	121,976	-	(14,472)	(14,472)	-	107,504	107,504	-	69,310	69,310	-	69,310	69,310	
204-100-640 Textbooks	-	10,570	10,570	-	-	-	-	10,570	10,570	-	7,842	7,842	-	7,842	7,842	
204-100-800 Other Objects	-	600	600	-	-	-	-	600	600	-	-	-	-	-	-	
Total Learning and/or Language Disabilities - Mild/Moderate	-	8,964,475	8,964,475	-	623,808	623,808	-	9,588,283	9,588,283	-	8,173,930	8,173,930	-	8,173,930	8,173,930	
Behavioral Disabilities:																
209-100-101 Salaries of Teachers	-	1,146,776	1,146,776	-	(161,484)	(161,484)	-	985,292	985,292	-	836,581	836,581	-	836,581	836,581	
209-100-106 Other Salaries for Instruction	-	1,066,196	1,066,196	-	13,002	13,002	-	1,079,198	1,079,198	-	967,518	967,518	-	967,518	967,518	
209-100-610 General Supplies	-	2,420	2,420	-	23,122	23,122	-	25,542	25,542	-	23,122	23,122	-	23,122	23,122	
209-100-640 Textbooks	-	500	500	-	-	-	-	500	500	-	-	-	-	-	-	
Total Behavioral Disabilities	-	2,215,892	2,215,892	-	(125,360)	(125,360)	-	2,090,532	2,090,532	-	1,827,220	1,827,220	-	1,827,220	1,827,220	
Multiple Disabilities:																
212-100-101 Salaries of Teachers	-	833,774	833,774	-	(15,963)	(15,963)	-	817,811	817,811	-	772,825	772,825	-	772,825	772,825	
212-100-106 Other Salaries for Instruction	-	438,211	438,211	-	74,210	74,210	-	512,421	512,421	-	471,486	471,486	-	471,486	471,486	
212-100-610 General Supplies	-	5,998	5,998	-	-	-	-	5,998	5,998	-	393	393	-	393	393	
212-100-640 Textbooks	-	500	500	-	-	-	-	500	500	-	-	-	-	-	-	
Total Multiple Disabilities	-	1,278,483	1,278,483	-	58,247	58,247	-	1,336,730	1,336,730	-	1,244,705	1,244,705	-	1,244,705	1,244,705	
Resource Room/Resource Center:																
213-100-101 Salaries of Teachers	-	20,533,967	20,533,967	-	(1,384,883)	(1,384,883)	-	19,149,084	19,149,084	-	16,539,829	16,539,829	-	16,539,829	16,539,829	
213-100-106 Other Salaries for Instruction	-	227,604	227,604	-	154,308	154,308	-	381,912	381,912	-	381,912	381,912	-	381,912	381,912	
213-100-500 Other Purchased Services (400-500 series)	-	4,500	4,500	-	-	-	-	4,500	4,500	-	-	-	-	-	-	
213-100-610 General Supplies	-	123,133	123,133	-	(1,900)	(1,900)	-	121,233	121,233	-	92,498	92,498	-	92,498	92,498	
213-100-640 Textbooks	-	500	500	-	-	-	-	500	500	-	500	500	-	500	500	
Total Resource Room/Resource Center	-	20,889,704	20,889,704	-	(1,232,475)	(1,232,475)	-	19,657,229	19,657,229	-	17,014,740	17,014,740	-	17,014,740	17,014,740	
Autism:																
214-100-101 Salaries of Teachers	-	2,668,367	2,668,367	-	(329,062)	(329,062)	-	2,339,305	2,339,305	-	1,949,700	1,949,700	-	1,949,700	1,949,700	
214-100-106 Other Salaries for Instruction	-	1,885,180	1,885,180	-	78,067	78,067	-	1,963,247	1,963,247	-	1,888,673	1,888,673	-	1,888,673	1,888,673	
214-100-610 General Supplies	-	42,612	42,612	-	-	-	-	42,612	42,612	-	30,188	30,188	-	30,188	30,188	
Total Autism	-	4,596,159	4,596,159	-	(250,995)	(250,995)	-	4,345,164	4,345,164	-	3,868,560	3,868,560	-	3,868,560	3,868,560	
Preschool Disabilities - Full-Time:																
216-100-101 Salaries of Teachers	1,284,474	-	1,284,474	-	-	-	1,284,474	-	1,284,474	-	861,445	861,445	-	861,445	861,445	
216-100-106 Other Salaries for Instruction	1,094,587	-	1,094,587	-	97,529	97,529	1,192,116	-	1,192,116	-	1,134,394	1,134,394	-	1,134,394	1,134,394	
Total Preschool Disabilities - Full-Time	2,379,061	-	2,379,061	-	97,529	97,529	2,476,590	-	2,476,590	-	1,995,839	1,995,839	-	1,995,839	1,995,839	
TOTAL SPECIAL EDUCATION - INSTRUCTION	2,379,061	41,247,489	43,626,550	97,529	(1,145,379)	(1,047,850)	2,476,590	40,102,110	42,578,700	1,995,839	34,686,062	36,681,901	29,602	15,870,045	15,899,647	
Bilingual Education - Instruction																
240-100-101 Salaries of Teachers	-	17,710,479	17,710,479	-	(578,057)	(578,057)	-	17,132,422	17,132,422	-	15,078,844	15,078,844	-	15,078,844	15,078,844	
240-100-106 Other Salaries for Instruction	-	457,312	457,312	-	15,592	15,592	-	472,904	472,904	-	443,541	443,541	-	443,541	443,541	
240-100-500 Other Purchased Services (400-500 series)	-	7,000	7,000	-	16,583	16,583	-	23,583	23,583	-	9,523	9,523	-	9,523	9,523	
240-100-610 General Supplies	34,930	429,616	464,546	-	2,574	2,574	34,930	432,190	467,120	29,602	335,637	365,239	29,602	365,239	365,239	
240-100-640 Textbooks	-	21,006	21,006	-	-	-	-	21,006	21,006	-	2,500	2,500	-	2,500	2,500	
240-100-800 Other Objects	-	1,000	1,000	-	1,900	1,900	-	2,900	2,900	-	-	-	-	-	-	
Total Bilingual Education - Instruction	34,930	18,626,413	18,661,343	-	(541,408)	(541,408)	34,930	18,085,005	18,119,935	29,602	15,870,045	15,899,647	29,602	15,870,045	15,899,647	
School-Spon. Co-curricular Actvs. - Inst.																
401-100-100 Salaries	-	107,100	107,100	-	2,632	2,632	-	109,732	109,732	-	74,618	74,618	-	74,618	74,618	
401-100-500 Purchased Services (300-500 series)	-	200	200	-	-	-	-	200	200	-	-	-	-	-	-	
401-100-600 Supplies and Materials	-	500	500	-	-	-	-	500	500	-	500	500	-	500	500	
401-100-800 Other Objects	-	11,900	11,900	-	-	-	-	11,900	11,900	-	9,650	9,650	-	9,650	9,650	
Total School-Spon. Co-curricular Actvs. - Inst.	-	119,700	119,700	-	2,632	2,632	-	122,332	122,332	-	84,748	84,748	-	84,748	84,748	

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	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	
School-Spon. Co-curricular Athletics - Inst.																
402-100-100 Salaries	250	1,278,029	1,278,279	-	13,876	13,876	250	1,291,905	1,292,155	-	1,279,311	1,279,311	-	1,279,311	1,279,311	
402-100-500 Purchased Services (300-500 series)	-	346,404	346,404	-	(23,400)	(23,400)	-	323,004	323,004	-	263,590	263,590	-	263,590	263,590	
402-100-600 Supplies and Materials	-	151,205	151,205	-	62,500	62,500	-	213,705	213,705	-	208,379	208,379	-	208,379	208,379	
402-100-800 Other Objects	-	11,000	11,000	-	(11,000)	(11,000)	-	-	-	-	-	-	-	-	-	
Total School-Spon. Co-curricular Athletics - Inst.	250	1,786,638	1,786,888	-	41,976	41,976	250	1,828,614	1,828,864	-	1,751,280	1,751,280	-	1,751,280	1,751,280	
Before/After School Programs - Instruction																
421-100-100 Salaries	231,760	211,980	443,740	(79,800)	30,992	(48,808)	151,960	242,972	394,932	77,334	158,736	236,070	77,334	158,736	236,070	
421-100-106 Other Salaries for Instructions	15,000	33,700	48,700	(10,460)	(5,500)	(15,960)	4,540	28,200	32,740	4,375	19,365	23,740	4,375	19,365	23,740	
421-100-178 Salaries Teacher Tutors	-	-	-	2,496	-	2,496	-	2,496	-	2,496	-	2,496	-	2,496	-	
Total Before/After School Programs - Instruction	246,760	245,680	492,440	(87,764)	25,492	(62,272)	158,996	271,172	430,168	84,205	178,100	262,305	84,205	178,100	262,305	
Before/After School Programs - Support Svcs																
421-200-100 Salaries	42,000	-	42,000	(6,000)	8,715	2,715	36,000	8,715	44,715	30,540	8,715	39,255	30,540	8,715	39,255	
422-200-300 Purchased Professional & Tech Services	288,760	245,680	534,440	(93,764)	34,207	(59,557)	194,996	279,887	474,883	114,745	186,815	301,560	114,745	186,815	301,560	
Total Before/After School Programs - Support Svcs	330,760	245,680	576,440	(100,000)	42,922	(26,342)	231,000	308,602	519,728	125,285	195,560	332,815	125,285	195,560	332,815	
Summer School - Instruction																
422-100-101 Salaries of Teachers	443,938	5,225	449,163	(172,199)	-	(172,199)	271,739	5,225	276,964	271,739	5,225	271,739	271,739	5,225	271,739	
422-100-106 Other Salaries for Instructions	539,363	500	539,863	(300,294)	-	(300,294)	239,069	500	239,569	239,069	500	239,069	239,069	500	239,069	
Total Summer School - Instruction	983,301	5,725	989,026	(472,494)	-	(472,494)	510,808	5,725	516,533	510,808	5,725	510,808	510,808	5,725	510,808	
Summer School - Support Svcs																
422-213-110 Salaries	21,000	-	21,000	(21,000)	-	(21,000)	-	-	-	-	-	-	-	-	-	
422-200-300 Purchased Professional & Tech Services	25,000	-	25,000	(8,670)	-	(8,670)	16,330	-	16,330	16,137	-	16,137	16,137	-	16,137	
Total Summer School - Support Svcs	46,000	-	46,000	(29,670)	-	(29,670)	16,330	-	16,330	16,137	-	16,137	16,137	-	16,137	
Total Summer School	1,029,301	5,725	1,035,026	(502,164)	-	(502,164)	527,138	5,725	532,863	526,945	5,725	526,945	526,945	5,725	526,945	
Alternative Education Program - Instruction																
423-100-101 Salaries of Teachers	-	2,127,184	2,127,184	-	(123,349)	(123,349)	-	2,003,835	2,003,835	-	1,838,707	1,838,707	-	1,838,707	1,838,707	
423-100-106 Salaries	-	172,688	172,688	-	-	-	-	172,688	172,688	-	135,053	135,053	-	135,053	135,053	
423-100-610 Supplies and Materials	-	12,800	12,800	-	-	-	-	12,800	12,800	-	12,800	12,800	-	12,800	12,800	
Total Alternative Education Program - Instruction	-	2,312,672	2,312,672	-	(123,349)	(123,349)	-	2,189,323	2,189,323	-	1,986,560	1,986,560	-	1,986,560	1,986,560	
Alternative Education Program - Support Svcs																
423-200-100 Salaries	-	944,239	944,239	-	13,174	13,174	-	957,413	957,413	-	867,878	867,878	-	867,878	867,878	
423-240-600 Supplies and Materials	-	15,954	15,954	-	(4,461)	(4,461)	-	11,493	11,493	-	10,946	10,946	-	10,946	10,946	
Total Alternative Education Program - Support Svcs	-	960,193	960,193	-	8,713	8,713	-	968,906	968,906	-	878,824	878,824	-	878,824	878,824	
Total Alternative Education Program	-	3,272,865	3,272,865	-	(114,636)	(114,636)	-	3,158,229	3,158,229	-	2,865,384	2,865,384	-	2,865,384	2,865,384	
Other Supplemental / At Risk Programs - Instruction																
424-100-101 Salaries of Teachers	-	262,130	262,130	-	-	-	180,955	262,130	262,130	-	234,325	234,325	-	234,325	234,325	
424-100-179 Salaries of Reading Specialist	180,955	-	180,955	-	-	-	-	750	180,955	179,710	-	179,710	-	179,710	179,710	
424-100-590 Other Purchased Services (400-500 series)	-	600	600	-	-	-	-	600	600	-	-	-	-	-	-	
Total Other Supplemental at Risk Programs - Instruction	180,955	263,480	444,435	-	-	-	180,955	263,480	444,435	179,710	234,325	414,035	179,710	234,325	414,035	
Other Supplemental at Risk Programs - Support Svcs																
424-240-103 Salaries	-	147,489	147,489	-	36,877	36,877	-	184,366	184,366	-	147,489	147,489	-	147,489	147,489	
424-240-105 Salaries of Secretarial and Clerical Assistants	-	53,060	53,060	-	14,024	14,024	-	67,084	67,084	-	67,084	67,084	-	67,084	67,084	
424-240-600 Supplies and Materials	-	4,125	4,125	-	(500)	(500)	-	3,625	3,625	-	1,249	1,249	-	1,249	1,249	
Total Other Supplemental at Risk Programs - Support Svcs	-	204,674	204,674	-	50,401	50,401	-	255,075	255,075	-	215,821	215,821	-	215,821	215,821	
Total Other Supplemental / At Risk Programs	180,955	468,154	649,109	-	50,401	50,401	180,955	518,555	699,510	179,710	450,146	629,856	179,710	450,146	629,856	
Community Services Programs/Operations																
800-330-100 Salaries	461,475	-	461,475	1	-	1	461,476	-	461,476	454,976	-	454,976	454,976	-	454,976	
800-330-500 Purchased Services (300-500 series)	229,161	-	229,161	41,949	-	41,949	271,110	-	271,110	201,083	-	201,083	201,083	-	201,083	
800-330-600 Supplies and Materials	-	-	-	6,500	-	6,500	6,500	-	6,500	4,644	-	4,644	4,644	-	4,644	
800-330-800 Other Objects	690,636	-	690,636	1,620	-	1,620	740,706	-	740,706	662,305	-	662,305	662,305	-	662,305	
Total Community Services Programs/Operations	11,388,133	168,734,871	180,123,004	8,831,327	(3,634,434)	5,196,893	20,219,460	165,100,437	185,319,897	19,002,974	150,872,604	169,875,578	19,002,974	150,872,604	169,875,578	

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	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	
Undistributed Expenditures - Instruction:																
000-100-561 Tuition to Other LEAs Within the State - Regular	205,687	-	205,687	(142,326)	-	(142,326)	63,361	-	63,361	-	-	-	56,329	-	56,329	
000-100-562 Tuition to Other LEAs Within the State - Special	1,341,088	-	1,341,088	(100,113)	-	(100,113)	1,240,975	-	1,240,975	-	-	-	1,240,859	-	1,240,859	
000-100-563 Tuition to County Voc. School Dist. - Regular	17,893,860	-	17,893,860	(7,990)	-	(7,990)	17,893,860	-	17,893,860	-	-	-	17,893,860	-	17,893,860	
000-100-564 Tuition to County Voc. School Dist. - Special	864,633	-	864,633	(93,674)	-	(93,674)	864,633	-	864,633	-	-	-	864,633	-	864,633	
000-100-565 Tuition to CSSD & Regional Day Schools	4,215,523	-	4,215,523	(93,674)	-	(93,674)	4,121,849	-	4,121,849	-	-	-	4,079,135	-	4,079,135	
000-100-566 Tuition to Private Schools for the Disabled - Within State	13,792,086	-	13,792,086	541,000	-	541,000	14,333,086	-	14,333,086	-	-	-	13,923,440	-	13,923,440	
000-100-568 Tuition - State Facilities	1,162,086	-	1,162,086	-	-	-	1,162,086	-	1,162,086	-	-	-	1,162,086	-	1,162,086	
Total Undistributed Expenditures - Instruction:	39,474,963	-	39,474,963	204,887	-	204,887	39,679,850	-	39,679,850	-	-	-	39,220,342	-	39,220,342	
Undist. Expend. - Attend. & Social Work																
000-211-100 Salaries	194,453	298,809	493,262	37,773	1,000	38,773	195,453	336,582	532,035	171,914	258,276	430,190	171,914	258,276	430,190	
000-211-105 Salaries of Secretarial and Clerical Assistants	210,467	371,782	582,249	3,583	-	3,583	210,467	375,365	585,832	187,667	375,365	563,032	187,667	375,365	563,032	
000-211-110 Other Salaries	153,038	-	153,038	3,446	-	3,446	156,484	-	156,484	141,638	-	141,638	141,638	-	141,638	
000-211-174 Salaries of Family Liaisons and Comm. Parent Inv. Specialists	609,150	-	609,150	7,748	-	7,748	601,160	222,255	823,415	600,892	135,302	736,194	600,892	135,302	736,194	
000-211-500 Salaries of Community/School Coordinators	107,208	-	107,208	(14,442)	-	(14,442)	107,208	448,196	555,404	107,208	436,437	543,645	107,208	436,437	543,645	
000-211-580 Other Purchased Services (400-500 series)	2,000	-	2,000	(1,657)	-	(1,657)	343	-	343	-	-	-	-	-	-	
000-211-580 Travel	2,400	-	2,400	(1,000)	-	(1,000)	1,400	-	1,400	283	-	283	283	-	283	
000-211-600 Supplies and Materials	2,500	1,050	3,550	13,657	-	13,657	16,157	1,050	17,207	15,153	1,050	16,203	15,153	1,050	16,203	
Total Undist. Expend. - Attend. & Social Work	1,281,216	1,340,796	2,622,012	7456	-	7,456	1,288,672	1,383,449	2,672,120	1,224,755	1,206,430	2,431,185	1,224,755	1,206,430	2,431,185	
Undist. Expend. - Health Services																
000-213-100 Salaries	1,037,320	4,089,601	5,126,921	(15,127)	58,579	43,452	1,022,193	4,148,180	5,170,373	889,377	3,835,572	4,724,949	889,377	3,835,572	4,724,949	
000-213-105 Salaries of Secretarial and Clerical Assistants	66,552	53,176	119,728	(175)	-	(175)	66,552	53,001	119,553	66,552	39,082	105,634	66,552	39,082	105,634	
000-213-300 Purchased Professional and Technical Services	591,691	-	591,691	(105,291)	-	(105,291)	486,400	-	486,400	301,456	-	301,456	301,456	-	301,456	
000-213-500 Other Purchased Services (400-500 series)	306,966	-	306,966	21,000	-	21,000	327,966	-	327,966	327,966	-	327,966	327,966	-	327,966	
000-213-580 Travel	43,650	16,140	59,790	7,100	-	7,100	7,100	-	7,100	5,081	-	5,081	5,081	-	5,081	
000-213-600 Supplies and Materials	2,046,179	4,158,917	6,205,096	(39,659)	(1,100)	(40,759)	6,164,337	15,040	6,179,377	80,684	8,253	88,937	80,684	8,253	88,937	
Total Undist. Expend. - Health Services	3,165,944	3,165,944	6,331,888	(121,393)	-	(121,393)	6,210,495	15,040	6,225,535	1,671,116	3,882,907	5,554,023	1,671,116	3,882,907	5,554,023	
Undist. Expend. - Speech, OT, PT and Related Services																
000-216-100 Salaries	3,750,000	-	3,750,000	9,488	-	9,488	3,759,488	-	3,759,488	2,967,005	-	2,967,005	2,967,005	-	2,967,005	
000-216-320 Purchased Professional - Educational Services	6,915,944	-	6,915,944	(111,905)	-	(111,905)	6,804,039	-	6,804,039	5,486,869	-	5,486,869	5,486,869	-	5,486,869	
Total Undist. Expend. - Speech, OT, PT and Related Services	10,665,944	-	10,665,944	(102,417)	-	(102,417)	10,502,449	-	10,502,449	8,453,874	-	8,453,874	8,453,874	-	8,453,874	
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.																
000-217-106 Salaries of Other Professional Staff	7,001,913	-	7,001,913	(645,235)	-	(645,235)	6,356,678	-	6,356,678	6,242,660	-	6,242,660	6,242,660	-	6,242,660	
000-217-110 Other Salaries for Instruction	58,955	-	58,955	1,095	-	1,095	60,050	-	60,050	60,050	-	60,050	60,050	-	60,050	
000-217-320 Purchased Professional - Educational Services	3,315,660	-	3,315,660	(282,650)	-	(282,650)	3,033,010	-	3,033,010	956,668	-	956,668	956,668	-	956,668	
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	10,376,528	-	10,376,528	(926,790)	-	(926,790)	9,449,738	-	9,449,738	7,259,378	-	7,259,378	7,259,378	-	7,259,378	
Undist. Expend. - Guidance																
000-218-104 Salaries of Other Professional Staff	396,978	6,841,391	7,238,369	(2,585)	394,393	231,168	394,393	7,075,143	7,469,537	392,953	6,476,945	6,869,898	392,953	6,476,945	6,869,898	
000-218-105 Salaries of Secretarial and Clerical Assistants	265,717	340,488	606,205	(52,337)	(29,499)	(81,836)	236,218	288,151	524,369	232,389	281,021	513,410	232,389	281,021	513,410	
000-218-110 Other Salaries	452,713	-	452,713	(146,857)	-	(146,857)	305,856	-	305,856	305,787	-	305,787	305,787	-	305,787	
000-218-320 Purchased Professional - Educational Services	240,000	4,000	244,000	(155)	4,545	4,390	244,700	3,845	248,545	135,972	3,662	139,634	135,972	3,662	139,634	
000-218-390 Other Purchased Prof. and Tech. Services	535,000	-	535,000	(35,500)	-	(35,500)	499,500	-	499,500	482,869	-	482,869	482,869	-	482,869	
000-218-600 Supplies and Materials	4,500	38,180	42,680	2,261	240	2,501	4,740	40,201	44,941	35,229	30,489	35,229	35,229	30,489	35,229	
000-218-610 General Supplies	2,000	-	2,000	15,000	-	15,000	17,000	-	17,000	13,885	-	13,885	13,885	-	13,885	
Total Undist. Expend. - Guidance	1,896,908	7,224,059	9,120,967	(183,281)	(194,501)	(377,782)	8,743,186	7,407,340	9,119,747	1,568,595	6,792,117	8,360,712	1,568,595	6,792,117	8,360,712	
Undist. Expend. - Child Study Teams																
000-219-104 Salaries of Other Professional Staff	10,921,636	-	10,921,636	(380,777)	-	(380,777)	10,540,859	-	10,540,859	10,521,818	-	10,521,818	10,521,818	-	10,521,818	
000-219-105 Salaries of Secretarial and Clerical Assistants	193,500	-	193,500	27,941	-	27,941	221,441	-	221,441	213,242	-	213,242	213,242	-	213,242	
000-219-110 Other Salaries	247,325	-	247,325	1	-	1	247,326	-	247,326	247,326	-	247,326	247,326	-	247,326	
000-219-390 Other Purchased Prof. and Tech. Services	154,500	-	154,500	148,900	-	148,900	303,400	-	303,400	163,493	-	163,493	163,493	-	163,493	
000-219-580 Mts. Purchase Serv. (400-500 series other than Residential Costs)	-	-	-	2,500	-	2,500	2,500	-	2,500	703	-	703	703	-	703	
000-219-800 Other Objects	-	-	-	100	-	100	100	-	100	100	-	100	100	-	100	
Total Undist. Expend. - Child Study Teams	11,516,961	-	11,516,961	(201,335)	-	(201,335)	11,315,626	-	11,315,626	11,146,682	-	11,146,682	11,146,682	-	11,146,682	

PATERSON PUBLIC SCHOOLS
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	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	
Undst. Expend. - Improvement of Inst. Serv.																
0000-221-102 Salaries of Supervisors of Instruction	4,020,374	1,037,440	4,020,374	169,848	125,981	169,848	4,190,222	1,163,421	4,190,222	4,190,165	1,163,418	4,190,165				
0000-221-104 Salaries of Other Professional Staff	1,702,985	82,155	2,740,425	87,392	169	213,373	1,790,377	82,324	2,933,798	1,790,376	82,324	2,933,794				
0000-221-105 Salaries of Sec and Clerical Assist.	1,085,552	-	1,167,707	45,324	-	45,493	1,130,876	-	1,213,200	1,041,555	-	1,123,879				
0000-221-110 Other Salaries	1,081,629	128,095	1,209,724	(87,193)	(20,757)	(107,950)	994,436	107,338	1,101,774	937,732	70,887	1,008,619				
0000-221-176 Sal of Facilitators, Math & Literacy Coaches	-	102,125	102,125	-	(400)	(400)	101,725	101,725	101,725	-	101,725	101,725				
0000-221-320 Purchased Prof. Educational Services	69,869	172,800	242,669	(12,150)	(50,154)	(62,304)	57,719	122,646	180,365	41,010	122,025	163,035				
0000-221-390 Other Purch Prof. and Tech. Services	-	-	-	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000				
0000-221-500 Other Purch Services (400-500)	474,500	42,000	474,500	(16,603)	-	(16,603)	457,897	-	457,897	438,523	-	438,523				
0000-221-580 Travel	42,000	750	42,750	(770)	(565)	(1,335)	41,230	185	41,415	12,830	185	13,015				
0000-221-890 Miscellaneous Expenditures	400	-	400	-	-	-	400	-	400	-	-	400				
0000-221-600 Supplies and Materials	108,000	500	108,500	132,463	-	132,463	240,463	500	240,963	178,021	-	178,021				
0000-221-610 General Supplies	4,000	-	4,000	(3,300)	-	(3,300)	700	-	700	699	-	699				
0000-221-800 Other Objects	10,500	-	10,500	(2,500)	-	(2,500)	7,800	-	7,800	2,099	-	2,099				
Total Undst. Expend. - Improvement of Inst. Serv.	8,599,609	1,523,865	10,123,474	317,511	54,274	371,785	8,917,120	1,578,139	10,495,259	8,638,120	1,540,564	10,178,684				
Undst. Expend. - Edu. Media Serv./Sch. Library																
0000-222-100 Salaries	1,363,815	1,196,296	2,560,111	2,700	(1,250)	19,405	1,366,515	1,213,001	2,579,516	1,316,760	1,089,716	2,406,476				
0000-222-500 Other Purchased Services (400-500 series)	24,000	7,060	31,060	(3,089)	(7,000)	(4,339)	20,911	5,810	26,721	19,801	4,337	24,138				
0000-222-600 Supplies and Materials	-	49,486	49,486	-	-	-	-	42,486	42,486	-	-	37,784				
0000-222-800 Other Objects	-	-	-	295	-	295	295	-	295	295	-	295				
Total Undst. Expend. - Edu. Media Serv./Sch. Library	1,387,815	1,252,842	2,640,657	(94)	8,455	8,361	1,387,721	1,261,297	2,649,018	1,336,856	1,131,837	2,468,693				
Undst. Expend. - Instructional Staff Training Serv.																
0000-223-110 Other Salaries	90,000	-	90,000	(44,791)	-	(44,791)	45,209	-	45,209	45,209	-	45,209				
0000-223-320 Purchased Professional - Educational Serv	80,500	21,500	102,000	(45,073)	(5,800)	(50,873)	35,427	15,700	51,127	35,500	9,215	32,715				
0000-223-390 Other Purchased Prof. and Tech. Services	-	-	-	16,359	-	16,359	16,359	-	16,359	1,750	-	1,750				
0000-223-580 Travel	10,000	26,128	36,128	9,150	(16,245)	(7,095)	19,150	9,883	29,033	6,440	713	7,153				
0000-223-600 Supplies and Materials	2,000	3,280	5,280	-	-	8,500	10,500	3,280	13,780	7,537	2,034	9,571				
Total Undst. Expend. - Instructional Staff Training Serv.	182,500	50,908	233,408	(55,855)	(22,045)	(77,900)	126,645	28,863	155,508	84,436	11,962	96,398				
Undst. Expend. - Supp. Serv. - General Admin.																
0000-230-100 Salaries	953,089	-	953,089	99,663	-	99,663	1,052,752	-	1,052,752	910,309	-	910,309				
0000-230-104 Salaries of Other Professional Staff	259,020	-	259,020	8,715	-	8,715	267,735	-	267,735	202,038	-	202,038				
0000-230-105 Salaries of Secretarial and Clerical Assistants	1,204,466	-	1,204,466	49,561	-	49,561	1,254,027	-	1,254,027	1,223,703	-	1,223,703				
0000-230-331 Legal Services	-	-	-	881,242	-	881,242	881,242	-	881,242	744,306	-	744,306				
0000-230-332 Audit Fees	175,000	-	175,000	84,563	-	84,563	259,563	-	259,563	126,500	-	126,500				
0000-230-334 Architect/Engineering Services	100,000	-	100,000	(74,049)	-	(74,049)	25,951	-	25,951	25,951	-	25,951				
0000-230-320 Purchased Professional Services	6,000	-	6,000	(780)	-	(780)	5,220	-	5,220	625	-	625				
0000-230-339 Other Purchased Professional Services	280,000	-	280,000	161,555	-	161,555	441,555	-	441,555	276,128	-	276,128				
0000-230-340 Purchased Technical Services	25,000	-	25,000	10,200	-	10,200	35,200	-	35,200	33,000	-	33,000				
0000-230-500 Other Purchased Services	-	-	-	88,318	-	88,318	88,318	-	88,318	69,580	-	69,580				
0000-230-530 Communications/Telephone	828,000	-	828,000	(39,307)	-	(39,307)	788,693	-	788,693	601,074	-	601,074				
0000-230-585 BOE Other Purchased Services	75,000	-	75,000	34,700	-	34,700	109,700	-	109,700	65,802	-	65,802				
0000-230-580 Travel	8,650	-	8,650	(320)	-	(320)	8,330	-	8,330	3,668	-	3,668				
0000-230-590 Other Purchased Services (400-500 series)	989,750	-	989,750	(27,250)	-	(27,250)	962,500	-	962,500	133,626	-	133,626				
0000-230-600 Supplies and Materials	7,850	-	7,850	(1,550)	-	(1,550)	6,300	-	6,300	5,425	-	5,425				
0000-230-610 General Supplies	64,500	-	64,500	16,115	-	16,115	80,615	-	80,615	73,280	-	73,280				
0000-230-630 BOE In-House Training/Meeting Supplies	5,000	-	5,000	20,000	-	20,000	40,000	-	40,000	38,353	-	38,353				
0000-230-800 Other Objects	5,000	-	5,000	-	-	-	5,000	-	5,000	3,214	-	3,214				
0000-230-820 Judgements Against The School District	1,332,348	-	1,332,348	(831,829)	-	(831,829)	500,519	-	500,519	488,413	-	488,413				
0000-230-890 Miscellaneous Expenditures	14,600	-	14,600	12,751	-	12,751	27,351	-	27,351	26,363	-	26,363				
0000-230-895 BOE Membership & Dues	48,000	-	48,000	(2,615)	-	(2,615)	45,385	-	45,385	45,380	-	45,380				
Total Undst. Expend. - Supp. Serv. - General Admin.	6,396,273	-	6,396,273	489,681	-	489,681	6,885,954	-	6,885,954	5,096,738	-	5,096,738				

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	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	
Undist. Expend. - Support Serv. - School Admin.																
000-240-103 Salaries of Principals/Assistant Principals	-	12,316,000	12,316,000	-	71,955	12,387,955	-	12,387,955	12,387,955	-	12,256,943	12,256,943	-	4,155,915	4,155,915	
000-240-105 Salaries of Secretarial and Clerical Assistants	-	4,151,936	4,151,936	-	118,855	4,270,791	-	4,270,791	4,270,791	-	4,155,915	4,155,915	-	7,731	7,731	
000-240-110 Other Salaries	-	-	-	-	15,405	15,405	-	15,405	15,405	-	34,500	34,500	-	12,830	12,830	
000-240-300 Purchased Professional and Technical Services	-	-	-	-	40,000	40,000	-	40,000	40,000	-	2,090	2,090	-	330,877	330,877	
000-240-500 Other Purchased Services (400-500 series)	-	9,500	9,500	-	6,404	15,904	-	15,904	15,904	-	2,090	2,090	-	7,061	7,061	
000-240-580 Travel	400	12,078	12,478	-	(6,546)	5,933	400	5,533	5,933	200	2,090	2,090	-	4,292	4,292	
000-240-600 Supplies and Materials	-	408,946	408,946	1,977	(8,200)	400,746	1,977	400,746	402,723	-	330,877	330,877	-	7,061	7,061	
000-240-590 Miscellaneous Purchased Services	-	18,560	18,560	-	(4,345)	14,216	-	14,216	14,216	-	9,427	9,427	-	16,812,438	16,812,438	
000-240-800 Other Objects	-	10,545	10,545	-	(1,118)	9,427	-	9,427	9,427	-	200	200	-	4,849,595	4,849,595	
Total Undist. Expend. - Support Serv. - School Admin.	400	16,927,565	16,927,965	1,977	(23,412)	17,159,977	2,377	17,159,977	17,162,354	200	16,812,238	16,812,238	200	4,849,595	4,849,595	
Undist. Expend. - Central Services																
000-251-100 Salaries	4,970,173	-	4,970,173	109,741	-	109,741	5,079,914	5,079,914	5,079,914	4,849,595	4,849,595	4,849,595	-	229,360	229,360	
000-251-105 Salaries of Secretarial and Clerical Assistants	175,000	-	175,000	65,174	-	65,174	240,174	240,174	240,174	3,150	3,150	3,150	-	98,019	98,019	
000-251-290 Uniforms - Central Storage	2,250	-	2,250	900	-	900	3,150	3,150	3,150	103,127	103,127	103,127	-	239,210	239,210	
000-251-330 Purchased Professional Services	351,435	-	351,435	(248,924)	-	(248,924)	102,511	102,511	102,511	290,806	290,806	290,806	-	264,120	264,120	
000-251-335 Purchased Professional Services - Public Relation	70,500	-	70,500	45,825	-	45,825	116,325	116,325	116,325	13,186	13,186	13,186	-	250,492	250,492	
000-251-340 Purchased Technical Services	100,878	-	100,878	144,479	-	144,479	245,357	245,357	245,357	2,625,116	2,625,116	2,625,116	-	88,606	88,606	
000-251-500 Other Purchased Services	391,858	-	391,858	(10,052)	-	(10,052)	290,806	290,806	290,806	16,000	16,000	16,000	-	13,250	13,250	
000-251-580 Travel	11,500	-	11,500	1,686	-	1,686	13,186	13,186	13,186	6,879	6,879	6,879	-	6,879	6,879	
000-251-590 Miscellaneous Purchased Services	500	-	500	253,228	-	253,228	253,728	253,728	253,728	25,932	25,932	25,932	-	13,703	13,703	
000-251-594 Sale/Leaseback Payments	2,625,116	-	2,625,116	1	-	1	2,625,117	2,625,117	2,625,117	8,754	8,754	8,754	-	391,292	391,292	
000-251-600 Supplies and Materials	57,645	-	57,645	33,714	-	33,714	91,359	91,359	91,359	166,824	166,824	166,824	-	8,754	8,754	
000-251-610 General Supplies	1,000	-	1,000	159,945	-	159,945	160,945	160,945	160,945	8,754	8,754	8,754	-	13,703	13,703	
000-251-832 Interest on Lease Purchase/Bond Agreements	6,879	-	6,879	159,945	-	159,945	166,824	166,824	166,824	8,754	8,754	8,754	-	8,754	8,754	
000-251-890 Miscellaneous Expenditures	31,688	-	31,688	(5,750)	-	(5,750)	25,932	25,932	25,932	8,754	8,754	8,754	-	13,703	13,703	
Total Undist. Expend. - Central Services	8,796,422	-	8,796,422	473,961	-	473,961	9,270,383	9,270,383	9,270,383	8,796,693	8,796,693	8,796,693	-	13,703	13,703	
Undist. Expend. - Admin Information Technology																
000-252-100 Salaries	865,832	-	865,832	26,778	-	26,778	892,610	892,610	892,610	715,933	715,933	715,933	-	1,133,314	1,133,314	
000-252-105 Salaries of Secretarial and Clerical Assistants	168,118	-	168,118	168,118	-	168,118	336,236	336,236	336,236	1,133,314	1,133,314	1,133,314	-	391,292	391,292	
000-252-340 Purchased Technical Services	1,080,660	-	1,080,660	72,000	-	72,000	1,152,660	1,152,660	1,152,660	10,000	10,000	10,000	-	2,750,514	2,750,514	
000-252-500 Other Purchased Services (400-500 series)	350,200	-	350,200	(239,828)	-	(239,828)	110,372	110,372	110,372	2,750,514	2,750,514	2,750,514	-	2,653,850	2,653,850	
000-252-580 Travel	3,000	-	3,000	7,000	-	7,000	10,000	10,000	10,000	2,821,259	2,821,259	2,821,259	-	1,479,383	1,479,383	
000-252-600 Supplies and Materials	389,254	-	389,254	27,500	-	27,500	416,754	416,754	416,754	302,907	302,907	302,907	-	4,436,140	4,436,140	
Total Undist. Expend. - Admin Information Technology	2,857,064	-	2,857,064	(106,550)	-	(106,550)	2,750,514	2,750,514	2,750,514	4,798,159	4,798,159	4,798,159	-	4,000	4,000	
Undist. Expend. - Required Maintenance for School Facilities																
000-261-100 Salaries	2,820,029	-	2,820,029	1,230	-	1,230	2,821,259	2,821,259	2,821,259	2,653,850	2,653,850	2,653,850	-	1,479,383	1,479,383	
000-261-420 Cleaning, Repair, and Maintenance Services	1,663,000	-	1,663,000	(11,100)	-	(11,100)	1,651,900	1,651,900	1,651,900	302,907	302,907	302,907	-	4,000	4,000	
000-261-600 Supplies and Materials	325,000	-	325,000	-	-	-	325,000	325,000	325,000	294,140	294,140	294,140	-	100,000	100,000	
000-261-800 Other Objects	40,000	-	40,000	(40,000)	-	(40,000)	-	-	-	100,000	100,000	100,000	-	88,470	88,470	
Total Undist. Expend. - Required Maintenance for School Facilities	4,848,029	-	4,848,029	(49,870)	-	(49,870)	4,798,159	4,798,159	4,798,159	4,000	4,000	4,000	-	408,000	408,000	
Undist. Expend. - Care & Upkeep of Grounds																
000-263-100 Salaries	4,000	-	4,000	-	-	-	4,000	4,000	4,000	4,000	4,000	4,000	-	294,140	294,140	
000-263-420 Cleaning, Repair, and Maintenance Services	304,000	-	304,000	-	-	-	304,000	304,000	304,000	100,000	100,000	100,000	-	88,470	88,470	
000-263-600 General Supplies	100,000	-	100,000	-	-	-	100,000	100,000	100,000	386,610	386,610	386,610	-	88,470	88,470	
Total Undist. Expend. - Care & Upkeep of Grounds	408,000	-	408,000	-	-	-	408,000	408,000	408,000	408,000	408,000	408,000	-	88,470	88,470	

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	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	
Undist. Expend. - Custodial Services																
000-262-100 Salaries	1,833,181	3,139,472	4,972,653	1,141,798	58,688	1,200,486	2,974,979	3,198,160	6,173,139	2,952,867	3,041,403	5,994,270				
000-262-105 Salaries of Secretarial and Clerical Assistants	188,941		188,941	10,895		10,895	199,836		199,836	199,836		199,836			199,836	
000-262-107 Salaries of Non-Instructional Aides		1,610,556	1,610,556		517,668	517,668		2,128,224	2,128,224		1,844,384	1,844,384				
000-262-200 Custodial Uniforms	47,000		47,000	(4,250)		(4,250)	42,750		42,750	42,750		42,750			42,750	
000-262-420 Cleaning, Repair and Maintenance Services	3,103,350		3,103,350	343,214		343,214	3,446,564		3,446,564	3,198,159		3,198,159			3,198,159	
000-262-441 Rental of Land, Building & Other than Lease Purchases	4,254,088		4,254,088	(3,122,277)		(3,122,277)	3,941,811		3,941,811	3,456,251		3,456,251			3,456,251	
000-262-444 Lease Purchase Payments - Energy Savings Improvement Program	92,2914		922,914	(395,717)		(395,717)	527,197		527,197	527,197		527,197			527,197	
000-262-490 Other Purchased Property Services	1,146,471		1,146,471	(196,198)		(196,198)	950,273		950,273	649,560		649,560			649,560	
000-262-520 Insurance	2,407,000		2,407,000				2,407,000		2,407,000	2,343,644		2,343,644			2,343,644	
000-262-580 Travel	20,000		20,000				20,000		20,000	5,713		5,713			5,713	
000-262-590 Miscellaneous Purchased Services	581,000		581,000	598,558		598,558	1,179,558		1,179,558	1,160,902		1,160,902			1,160,902	
000-262-610 General Supplies	1,725,000		1,780,272	(53,146)	(1,126)	(56,272)	1,669,854		1,724,000	1,475,569		1,516,135			1,516,135	
000-262-621 Energy (Natural Gas)	1,545,663		1,545,663	(45,663)		(45,663)	1,500,000		1,500,000	1,500,000		1,500,000			1,500,000	
000-262-622 Energy (Electricity)	3,502,730		3,502,730	372,214		372,214	3,874,944		3,874,944	3,844,944		3,844,944			3,844,944	
000-262-800 Other Objects	16,400		16,400	(1,247)		(1,247)	15,153		15,153	10,977		10,977			10,977	
000-262-837 ESIP Interest	300,572		300,572	(60)		(60)	300,512		300,512	300,512		300,512			300,512	
000-262-917 ESIP Principal	1,385,572		1,385,572	(54)		(54)	1,385,518		1,385,518	1,385,518		1,385,518			1,385,518	
Total Undist. Expend. - Custodial Services	22,979,882	4,805,300	27,785,182	1,456,067	575,229	2,031,297	24,435,949	5,380,529	29,816,479	23,054,399	4,926,354	27,980,753				
Undist. Expend. - Security																
000-266-100 Salaries	910,125		3,560,085	290,700	(43,459)	247,241	1,200,825		3,807,326	873,714		3,398,072			3,398,072	
000-266-105 Salaries of Secretarial and Clerical Assistants	138,671		138,671				138,671		138,671	138,671		138,671			138,671	
000-266-200 Uniforms - Security	25,000		25,000	(5,000)		(5,000)	20,000		20,000	20,000		20,000			20,000	
000-266-300 Purchased Professional and Technical Services	8,820,000		8,820,000	(4,264,602)		(4,264,602)	4,555,398		4,555,398	4,555,397		4,555,397			4,555,397	
000-266-420 Cleaning, Repair and Maintenance Services		1,200	1,200				3,970,464		3,970,464	3,904,313		3,904,313			3,904,313	
000-266-500 Other Purchased Services	100,000		100,000				5,500		5,500	5,299		5,299			5,299	
000-266-600 Supplies and Materials	5,500		5,500				5,500		5,500	5,500		5,500			5,500	
000-266-610 General Supplies	50,000		88,515	2,289	2,534	4,823	9,943,146		12,591,896	35,145		30,887			66,032	
Total Undist. Expend. - Security	10,049,296	2,689,675	12,738,971	(1,061,540)	(40,925)	(1,470,751)	39,585,254	8,029,280	47,614,534	37,409,688	2,555,745	44,891,788				
Undist. Expend. - Student Transportation Serv.																
000-270-107 Salaries of Non-Instructional Aides	30,000		30,000	44,594		44,594	74,594		74,594	66,200		66,200			66,200	
000-270-160 Sal. For Pup. Trans. (Bet. Home and School) - Regular	414,391		414,391	60,876		60,876	475,267		475,267	448,609		448,609			448,609	
000-270-350 Management Fees - ESC & CTSA Transportation Programs	70,000		70,000	(22,300)		(22,300)	47,700		47,700	46,717		46,717			46,717	
000-270-390 Other Purchased Professional and Technical Services	12,000		12,000	(1,350)		(1,350)	10,650		10,650	10,650		10,650			10,650	
000-270-511 Contract Services - (Between Home and School) - Vendors	4,600,000		4,600,000	1,796,459		1,796,459	6,396,459		6,396,459	6,335,953		6,335,953			6,335,953	
000-270-512 Contract Services (Other than Between Home & School) - Vendors	61,500		503,777	14,617	62,095	76,712	76,117		580,489	43,199		500,005			500,005	
000-270-513 Contract Services - (Between Home and Sch) - Joint Agrmt	16,000,000		16,000,000	(16,000,000)		(16,000,000)										
000-270-514 Contr Serv (Spl. Ed. Students) - Vendors	20,000		20,000	16,939,303		16,939,303	16,939,303		16,939,303	16,596,673		16,596,673			16,596,673	
000-270-515 Contr Serv (Spl. Ed. Students) - Joint Agrmt	25,000		25,000	96,269		96,269	121,269		121,269	115,069		115,069			115,069	
000-270-517 Contr Serv (Regular Students) - ESCs & CTSA	1,700,000		1,700,000	(1,700,000)		(1,700,000)										
000-270-518 Contr Serv (Spl. Ed. Students) - ESCs & CTSA	1,000,000		1,000,000	90,870		90,870	1,090,870		1,090,870	1,089,625		1,089,625			1,089,625	
000-270-503 A.L.L. of Payments	430,000		430,000	25,811		25,811	455,811		455,811	455,229		455,229			455,229	
000-270-504 A.L.L. of Payments for Charter Schools Students	45,000		45,000	18,066		18,066	63,066		63,066	62,437		62,437			62,437	
000-270-505 Contr Serv. - Aid in Lien Payments - Choice	6,000		6,000	31,165		31,165	37,165		37,165	35,520		35,520			35,520	
000-270-593 Misc. Purchased Serv. - Transportation	9,000		9,000	250		250	9,000		9,000	1,509		1,509			1,509	
000-270-580 Travel/Conferences	5,000		5,000	1,673		1,673	6,673		6,673	5,228		5,228			5,228	
000-270-615 Supplies and Materials	66,000		66,000	12,000		12,000	78,000		78,000	77,309		77,309			77,309	
000-270-733 School Buses/Regular				397,350		397,350	397,350		397,350	389,716		389,716			389,716	
000-270-890 Miscellaneous Expenditures	800		800	(323)		(323)	478		478	428		428			428	
Total Undist. Expend. - Student Transportation Serv.	24,494,691	442,277	24,936,968	1,805,329	62,095	1,867,424	26,300,020	504,372	26,804,392	25,780,321	456,806	26,237,127				

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	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	
ALLOCATED BENEFITS																
Regular Programs - Instruction - Grades 1-5																
120-100-270 Health Benefits	43,273	-	43,273	-	-	43,273	-	-	43,273	-	-	43,273	-	-	42,758	
Special Program - Instruction																
216-100-270 Health Benefits	1,252,390	-	1,252,390	-	-	1,252,390	-	-	1,252,390	-	-	1,252,390	-	-	1,252,390	
Other Instructional Programs - Instruction																
424-100-270 Health Benefits	44,104	-	44,104	-	-	44,104	-	-	44,104	-	-	44,104	-	-	44,104	
Community Services Programs/Operations																
800-330-270 Health Benefits	76,974	-	76,974	-	-	76,974	-	-	76,974	-	-	76,974	-	-	76,974	
Attendance and Social Work Services																
000-211-270 Health Benefits	522,457	-	522,457	-	-	522,457	-	-	522,457	-	-	522,457	-	-	522,457	
Health Services																
000-211-250 Health Benefits	253,664	-	253,664	-	-	253,664	-	-	253,664	-	-	253,664	-	-	253,664	
Other Support Services - Speech, OT, PT and Related Services																
000-213-250 Health Benefits	749,585	-	749,585	-	-	749,585	-	-	749,585	-	-	749,585	-	-	749,585	
000-216-270 Health Benefits																
Other Support Services - Students - Extraordinary Services																
000-217-270 Health Benefits	5,481,492	-	5,481,492	1,500,000	-	1,500,000	-	-	6,981,492	-	-	6,981,492	-	-	6,956,543	
Other Support Services - Guidance																
000-218-270 Health Benefits	200,690	-	200,690	-	-	200,690	-	-	200,690	-	-	200,690	-	-	200,690	
Child Study Teams																
000-219-270 Health Benefits	2,736,202	-	2,736,202	(250,000)	-	(250,000)	-	-	2,486,202	-	-	2,486,202	-	-	2,486,202	
Improvement of Instruction Services																
000-221-270 Health Benefits	1,885,580	-	1,885,580	-	-	1,885,580	-	-	1,885,580	-	-	1,885,580	-	-	1,885,580	
Educational Media Services - School Library																
000-222-270 Health Benefits	311,158	-	311,158	-	-	311,158	-	-	311,158	-	-	311,158	-	-	311,158	
Instructional Staff Training Services																
000-223-280 Tuition Reimbursement	1,103,944	-	1,103,944	-	-	1,103,944	-	-	1,103,944	-	-	1,103,944	-	-	802,203	
General Administration																
000-230-270 Health Benefits	315,049	-	315,049	-	-	315,049	-	-	315,049	-	-	315,049	-	-	315,049	
Central Services																
000-251-270 Health Benefits	1,250,197	-	1,250,197	-	-	1,250,197	-	-	1,250,197	-	-	1,250,197	-	-	1,248,497	
Administrative Information Technology																
000-252-270 Health Benefits	446,285	-	446,285	-	-	446,285	-	-	446,285	-	-	446,285	-	-	446,285	
Required Maintenance for School Facilities																
000-261-270 Health Benefits	1,072,877	-	1,072,877	-	-	1,072,877	-	-	1,072,877	-	-	1,072,877	-	-	1,072,877	
Custodial Services																
000-262-270 Health Benefits	512,665	-	512,665	-	-	512,665	-	-	512,665	-	-	512,665	-	-	512,665	
Security																
000-266-270 Health Benefits	105,066	-	105,066	-	-	105,066	-	-	105,066	-	-	105,066	-	-	105,066	
Student Transportation Services																
000-270-270 Health Benefits	179,615	-	179,615	1,250,000	-	1,250,000	-	-	1,79,615	-	-	1,79,615	-	-	179,615	
TOTAL ALLOCATED BENEFITS	18,543,267	-	18,543,267	1,250,000	-	1,250,000	-	-	19,793,267	-	-	19,793,267	-	-	19,464,362	
UNALLOCATED BENEFITS																
000-291-210 Group Insurance	17,900	-	17,900	(75)	-	(75)	-	-	17,825	-	-	17,825	-	-	16,365	
000-291-220 Social Security Contributions	4,360,767	2,945,093	7,305,860	(572,001)	247,966	(324,035)	3,788,766	3,193,059	6,981,825	3,726,058	3,102,158	10,707,880	3,102,158	6,828,216		
000-291-241 Other Retirement Contributions - Regular	9,167,668	-	9,167,668	(382,431)	-	(382,431)	8,785,237	-	8,785,237	-	-	8,785,237	-	-	8,785,190	
000-291-249 Other Retirement Contributions - ERIP	100	3,988,253	3,988,353	(100)	2,371,143	2,371,043	3,988,396	6,359,396	6,359,396	6,313,128	6,313,128	6,313,128	6,313,128	6,313,128		
000-291-260 Workmen's Compensation	2,000,000	-	2,000,000	-	-	2,000,000	-	-	2,000,000	-	-	2,000,000	-	-	1,840,625	
000-291-270 Health Benefits	65,463,296	-	65,463,296	-	73,279	73,279	-	65,536,575	65,536,575	-	65,463,296	65,463,296	-	65,463,296		
000-291-290 Other Employee Benefits	1,025,415	-	1,025,415	186,671	-	186,671	1,212,086	-	1,212,086	-	1,166,087	1,166,087	-	1,166,087		
000-291-299 Retirement Sick Pay	1,575,564	-	1,575,564	1,809	-	1,809	1,577,373	-	1,577,373	-	1,577,373	1,577,373	-	1,577,373		
TOTAL UNALLOCATED BENEFITS	18,147,414	72,396,642	90,544,056	(766,127)	2,692,388	1,926,261	17,381,287	75,089,030	92,470,317	17,111,698	74,878,582	91,990,280	74,878,582	91,990,280		
On Behalf TPAF Pension Contributions (Non-Budgeted)																
On-Behalf TPAF Pension Non-Contributory Group Insurance																
On-Behalf TPAF Long Term Disability Insurance Contributions																
On Behalf TPAF Post Retirement Medical Benefits																
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)																
TOTAL ON-BEHALF CONTRIBUTIONS																
36,690,681	72,396,642	109,087,323	483,873	2,692,388	3,176,261	3,176,261	37,174,554	75,089,030	112,263,584	136,514,572	74,878,582	131,393,154	74,878,582	131,393,154		
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	201,199,361	112,812,846	314,012,207	3,448,033	3,845,122	7,293,155	204,647,394	116,657,968	321,305,362	293,754,684	114,195,543	407,950,227	114,195,543	407,950,227		
TOTAL UNDISTRIBUTED EXPENDITURES	212,587,494	281,547,717	494,135,211	12,279,360	2,10,688	12,490,048	224,866,854	281,758,405	506,625,259	312,757,658	265,068,147	577,825,805	265,068,147	577,825,805		
TOTAL CURRENT EXPENDITURES																
CAPITAL OUTLAY																
Equipment																
Regular Programs - Instruction:																

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	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	
120-100-730 Grades 1-5	-	16,500	16,500	-	(7,700)	(7,700)	-	8,800	8,800	-	8,800	8,800	-	4,720	4,720	
130-100-730 Grades 6-8	-	5,500	5,500	-	7,726	7,726	-	13,226	13,226	-	13,226	13,226	-	12,444	12,444	
140-100-730 Grades 9-12	20,000	89,000	109,000	(14,025)	(15,542)	(29,567)	5,975	73,458	79,433	5,975	79,433	79,433	5,975	55,666	61,641	
Special Education - Instruction:																
201-100-730 Intellectual Disability - Mild	-	13,700	13,700	-	(1,756)	(1,756)	-	11,944	11,944	-	11,944	11,944	-	11,943	11,943	
402-100-730 School Sponsored Co-Curricular and Extra-Curricular Activities	-	-	-	-	7,649	7,649	-	7,649	7,649	-	7,649	7,649	-	7,649	7,649	
000-210-730 Undist.Expend.-Support Serv.-Students - Reg.	76,913	-	76,913	(963)	-	(963)	75,950	-	75,950	-	75,950	75,950	-	75,950	75,950	
000-240-730 Undistributed Expenditures - School Admin.	-	12,000	12,000	-	(12,000)	-	-	-	-	-	-	-	-	-	-	
000-251-730 Undistributed Expenditures - Central Services	80,000	-	80,000	(8,156)	-	(8,156)	71,844	-	71,844	-	71,844	71,844	-	57,787	57,787	
000-252-730 Undistributed Expenditures - Technology	30,000	-	30,000	65,000	-	65,000	95,000	-	95,000	-	95,000	95,000	-	93,859	93,859	
000-261-730 Undistributed Expenditures - Operation of Plant Services	200,000	-	200,000	(98)	-	(98)	199,902	-	199,902	-	199,902	199,902	-	164,592	164,592	
000-266-730 Undistributed Expenditures - Security	48,000	-	48,000	57,439	4,917	62,356	105,439	4,917	110,356	4,917	110,356	110,356	4,917	74,520	74,520	
Total Equipment	454,913	136,700	591,613	99,197	(16,706)	82,491	554,110	119,994	674,104	467,766	97,340	565,106	97,340	565,106		
Facilities Acquisition and Construction Services																
000-400-334 Architectural/Engineering Services	190,000	-	190,000	29,200	-	29,200	219,200	-	219,200	-	219,200	219,200	-	218,209	218,209	
000-400-450 Construction Services	1,795,000	-	1,795,000	1,555,389	-	1,555,389	3,350,389	-	3,350,389	-	3,350,389	3,350,389	-	3,346,975	3,346,975	
Total Facilities Acquisition and Construction Services	1,985,000	-	1,985,000	1,584,589	-	1,584,589	3,569,589	-	3,569,589	-	3,569,589	3,569,589	-	3,565,184	3,565,184	
TOTAL CAPITAL OUTLAY	2,439,913	136,700	2,576,613	1,683,786	(16,706)	1,667,080	4,123,699	119,994	4,243,693	4,032,950	97,340	4,130,290	97,340	4,130,290		
SPECIAL SCHOOLS																
Accred. Even./Adult H.S./Post-Grad.-Inst.																
601-100-101 Salaries of Teachers	104,160	-	104,160	-	-	-	104,160	-	104,160	-	104,160	104,160	-	67,515	67,515	
601-100-610 General Supplies	4,680	-	4,680	-	-	-	4,680	-	4,680	-	4,680	4,680	-	4,680	4,680	
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	108,840	-	108,840	-	-	-	108,840	-	108,840	-	108,840	108,840	-	72,195	72,195	
Accred. Even./Adult H.S./Post-Grad.-Supp. Service																
601-200-102 Salaries of Supervisors of Instruction	12,960	-	12,960	-	-	-	12,960	-	12,960	-	12,960	12,960	-	12,960	12,960	
601-200-105 Salaries of Secretarial and Clerical Assistants	4,200	-	4,200	-	-	-	4,200	-	4,200	-	4,200	4,200	-	4,200	4,200	
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	17,160	-	17,160	-	-	-	17,160	-	17,160	-	17,160	17,160	-	17,160	17,160	
Total Accred. Even./Adult H.S./Post-Grad.	126,000	-	126,000	-	-	-	126,000	-	126,000	-	126,000	126,000	-	89,355	89,355	
Adult Education-Local-Instruction																
602-100-101 Salaries of Teachers	759,259	-	759,259	19,612	-	19,612	778,871	-	778,871	-	778,871	778,871	-	772,857	772,857	
602-200-105 Secretarial & Clerical Salaries	4,200	-	4,200	2,814	-	2,814	7,014	-	7,014	-	7,014	7,014	-	7,014	7,014	
602-100-610 General Supplies	3,916	-	3,916	-	-	-	3,916	-	3,916	-	3,916	3,916	-	3,308	3,308	
Total Adult Education-Local-Instruction	767,375	-	767,375	22,426	-	22,426	789,801	-	789,801	-	789,801	783,179	-	783,179	783,179	
Adult Education-Local-Support Serv.																
602-200-100 Salaries	307,940	-	307,940	-	-	-	307,940	-	307,940	-	307,940	306,979	-	306,979	306,979	
602-200-102 Salaries of Supervisors of Instruction	10,080	-	10,080	9,540	-	9,540	19,620	-	19,620	-	19,620	15,608	-	15,608	15,608	
602-218-104 Salaries of Other Professional Staff - Guidance	10,920	-	10,920	-	-	-	10,920	-	10,920	-	10,920	10,920	-	10,920	10,920	
602-200-270 Personal Services - Employee Benefits	316,726	-	316,726	-	-	-	316,726	-	316,726	-	316,726	316,726	-	316,726	316,726	
602-240-800 Other Objects	1,820	-	1,820	-	-	-	1,820	-	1,820	-	1,820	1,805	-	1,805	1,805	
Total Adult Education-Local-Support Serv.	647,486	-	647,486	9,540	-	9,540	657,026	-	657,026	-	657,026	652,038	-	652,038	652,038	
Total Adult Education-Local	1,414,861	-	1,414,861	31,966	-	31,966	1,446,827	-	1,446,827	-	1,446,827	1,435,217	-	1,435,217	1,435,217	
GED Test Centers																
640-200-110 GED Testing Stipends	9,000	-	9,000	-	-	-	9,000	-	9,000	-	9,000	8,200	-	8,200	8,200	
640-200-610 General Supplies	9,205	-	9,205	-	-	-	9,205	-	9,205	-	9,205	8,616	-	8,616	8,616	
Total GED Testing Centers	18,205	-	18,205	-	-	-	18,205	-	18,205	-	18,205	16,816	-	16,816	16,816	
TOTAL SPECIAL SCHOOLS	1,559,066	-	1,559,066	31,966	-	31,966	1,591,032	-	1,591,032	-	1,591,032	1,541,388	-	1,541,388	1,541,388	
000-100-56X Transfer of Fund to Charter Schools	104,561,195	-	104,561,195	(1,500,000)	-	(1,500,000)	103,061,195	-	103,061,195	-	103,061,195	102,610,011	-	102,610,011	102,610,011	
TOTAL EXPENDITURES	321,147,668	281,684,417	602,832,085	12,495,112	193,982	12,689,094	333,642,780	281,878,399	615,521,179	420,942,007	265,165,486	686,107,493	420,942,007	265,165,486	686,107,493	
Excess (Deficiency) of Revenues																
Over (Under) Expenditures	252,247,861	(281,684,417)	(29,436,556)	(12,495,112)	(193,982)	(12,689,094)	239,752,749	(281,878,399)	(42,125,650)	264,440,681	(265,165,486)	(724,805)	264,440,681	(265,165,486)	(724,805)	
Other Financing Sources:																
Operating Transfer In:																
Contr. to School Based Budgets - General Fund	-	265,938,182	265,938,182	-	(8,583,806)	(8,583,806)	-	257,354,376	257,354,376	-	257,354,376	242,095,992	-	242,095,992	242,095,992	
Contr. to School Based Budgets - Spec. Rev. Fund	-	15,746,235	15,746,235	-	8,777,788	8,777,788	-	24,524,023	24,524,023	-	24,524,023	23,069,494	-	23,069,494	23,069,494	
Operating Transfers Out:																
Transfer to Special Revenue Fund - Preschool Program	(2,889,271)	-	(2,889,271)	-	-	-	(2,889,271)	-	(2,889,271)	-	(2,889,271)	(2,889,271)	-	(2,889,271)	(2,889,271)	
Contribution to School Based Budgets	(265,938,182)	-	(265,938,182)	8,585,783	-	8,585,783	(257,352,399)	-	(257,352,399)	-	(257,352,399)	(242,095,992)	-	(242,095,992)	(242,095,992)	
Transfer to Debt Service Fund	(268,827,453)	-	(268,827,453)	-	-	-	(260,241,670)	-	(260,241,670)	-	(260,241,670)	(159,944)	-	(159,944)	(159,944)	
Total Other Financing Sources																
Excess (Deficiency) of Revenues and Other Financing Sources																
Over (Under) Expenditures and Other Financing Sources (Uses)	(16,579,592)	-	(16,579,592)	(3,909,329)	-	(3,909,329)	(20,488,921)	-	(20,488,921)	-	(20,488,921)	19,295,474	-	19,295,474	19,295,474	

PATERSON PUBLIC SCHOOLS
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	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
Fund Balance, July 1	73,298,386	-	73,298,386	-	-	-	73,298,386	-	73,298,386	73,298,386	-	73,298,386
Fund Balance, June 30	56,718,794	-	56,718,794	(3,909,329)	-	(3,909,329)	52,809,465	-	52,809,465	92,593,860	-	92,593,860
Recapitulation of Excess (Deficiency) of Revenues Over (Under) Expenditures												
Adjustment for Prior Year Encumbrances				(3,909,329)		(3,909,329)			(3,909,329)	(3,909,329)		(3,909,329)
Increase in Capital Reserve:												
Principal	(16,579,592)		(16,579,592)				(16,579,592)		(16,579,592)	3,000,000		3,000,000
Budgeted Fund Balance	(16,579,592)		(16,579,592)	(3,909,329)		(3,909,329)	(20,488,921)		(20,488,921)	20,204,803		20,204,803
										19,295,474		19,295,474

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources	746,453	1,140,436	1,886,889	1,269,116	617,773
State Sources	55,809,451	4,845,227	60,654,678	50,520,140	10,134,538
Federal Sources	151,883,125	4,838,810	156,721,935	89,769,327	66,952,608
Total Revenues	208,439,029	10,824,473	219,263,502	141,558,583	77,704,919
EXPENDITURES					
Instruction					
Salaries of Teachers (101)	15,780,921	1,024,829	16,805,750	8,685,241	8,120,509
Other Salaries for Instruction (106-110)	4,629,050	119,744	4,748,794	3,710,880	1,037,914
Purchased Professional and Technical Services (300)	4,684,099	345,885	5,029,984	4,468,280	561,704
Purchased Technical Services (340)	4,500	4,500	4,500	-	4,500
Other Purchased Services (400-500 series)	5,740,980	(635,537)	5,105,443	2,232,520	2,872,923
Travel (580)	7,784	7,784	7,784	4,728	3,056
General Supplies (600 and 610)	9,683,828	(2,366,480)	7,317,348	4,747,238	2,570,110
Textbooks (640)	13,418	2,290	15,708	15,349	359
Tuition (560,566)	261,302	6,455,032	6,455,032	6,227,664	227,368
Other Objects (800 and 890)	(202,580)	58,722	58,722	30,425	28,297
Total Instruction	40,793,598	4,755,467	45,549,065	30,122,325	15,426,740
Support Services					
Salaries of Other Professional Staff (104)	1,653,002	159,265	1,812,267	1,585,645	226,622
Salaries of Supervisors of Instruction (102)	337,341	-	337,341	236,972	100,369
Salaries of Principal / Directors (103)	320,288	3,500	323,788	302,185	21,603
Salaries of Secretarial and Clerical Asst. (105)	497,123	(86,773)	410,350	410,350	-
Other Salaries (110)	9,578,572	(3,945,860)	5,632,712	2,465,695	3,167,017
Salaries of Family/Parent Liason (173)	105,334	106	105,440	105,440	-
Salaries of Facilitators (176)	1,137,091	-	1,137,091	1,098,643	38,448
Personal Services - Employee Benefits (200,270)	18,697,936	(146,766)	18,551,170	9,422,924	9,128,246
Purchased Educational Services - Contracted Pre-K (321)	37,595,756	(14,896)	37,580,860	32,717,119	4,863,741
Purchased Professional - Educational Services (300,320,325,329)	11,390,352	25,837,898	37,228,250	22,255,147	14,973,103
Other Purchased Professional Services (330)	356,484	1,618	358,102	330,702	27,400
Contr. Serv.-Trans. (Field Trips) (516)	51,450	-	51,450	-	51,450
Travel (580)	17,480	209,420	226,900	109,236	117,664
Other Purchased Services (400-500 series)	13,671,503	2,545,981	16,217,484	7,482,163	8,735,321
Supplies & Materials (600-610)	4,542,462	(189,050)	4,353,412	3,662,024	691,388
Other Objects (800-890)	46,411	126,360	172,771	93,341	33,019
Scholarships Awarded	38,644	38,644	80,055	22,250	62,805
Student Activities	438,740	880,285	1,319,025	1,092,380	226,645
Total Support Services	100,437,325	25,419,732	125,857,057	83,392,215	42,464,842

continued

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
EXPENDITURES (CONT'D):					
Facilities Acquisition and Construction Services					
Building	49,814,549	(27,470,688)	22,343,861	4,782,153	17,561,708
Instructional Equipment	1,549,162	(126,284)	1,422,878	1,280,678	142,200
Noninstructional Equipment	1,747,861	(531,540)	1,216,321	714,430	501,891
Total Facilities Acquisition and Construction Services	<u>53,111,572</u>	<u>(28,128,512)</u>	<u>24,983,060</u>	<u>6,777,262</u>	<u>18,205,798</u>
Transfer to Charter Schools	<u>1,239,570</u>	-	<u>1,239,570</u>	<u>1,189,987</u>	<u>49,583</u>
Sub-Total Expenditures	<u>195,582,065</u>	<u>2,046,687</u>	<u>197,628,752</u>	<u>121,481,789</u>	<u>76,146,963</u>
OTHER FINANCING SOURCES (USES)					
Transfer In from General Fund-Preschool Program	\$ 2,889,271	-	\$ 2,889,271	2,889,271	-
Transfer Out to School Based Budgets (General Fund)	(15,746,235)	(8,777,786)	(24,524,021)	(23,069,494)	(1,454,527)
Sub-total Other Financing Sources (Uses)	<u>(12,856,964)</u>	<u>(8,777,786)</u>	<u>(21,634,750)</u>	<u>(20,180,223)</u>	<u>(1,454,527)</u>
Total Outflows	<u>208,439,029</u>	<u>10,824,473</u>	<u>219,263,502</u>	<u>141,662,012</u>	<u>77,601,490</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	<u>(103,429)</u>	<u>103,429</u>
Fund Balance, July 1				\$ 494,528	
Fund Balance, June 30				<u>\$ 391,099</u>	
Recapitulation:					
Restricted:					
Scholarships				\$ 61,556	
Student Activities				329,543	
Total Fund Balance				<u>\$ 391,099</u>	

PATERSON PUBLIC SCHOOLS
Required Supplementary Information
Budgetary Comparison Schedule
Note to Required Supplementary Information - Part II
Fiscal Year Ended June 30, 2023

Note A - Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

		General Fund	Special Revenue Fund
Sources/inflows of resources			
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1]&[C-2]	685,382,688	141,558,583
Difference - budget to GAAP:			
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.		53,868,515	
The last state aid payment is recognized as revenue for budgetary purposes, and differs from GAAP which does not recognize this revenue until the subsequent year when the state recognizes the related expense (GASB 33).		(55,643,005)	
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2]	683,608,198	141,558,583
Uses/outflows of resources			
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]&[C-2]	686,107,493	141,662,012
Differences - budget to GAAP			
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.			
Current Year			
Prior Year			
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	686,107,493	141,662,012

**REQUIRED SUPPLEMENTARY
INFORMATION - PART III**

PATERSON BOARD OF EDUCATION
Schedules of Required Supplementary Information
Schedule of District's Share of Net Pension Liability - PERS
*Last 10 Fiscal Years**

Fiscal Year Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered Payroll - PERS Employee's	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.68291000%	\$ 129,797,233	\$ 47,817,701	271.44%	52.08%
2016	0.69326000%	\$ 161,232,732	\$ 51,324,865	314.14%	52.07%
2017	0.76139191%	\$ 225,502,446	\$ 49,491,820	455.64%	59.86%
2018	0.71700873%	\$ 166,908,171	\$ 48,195,506	346.31%	51.90%
2019	0.69631896%	\$ 137,101,732	\$ 50,853,290	269.60%	46.40%
2020	0.68662226%	\$ 123,718,914	\$ 51,078,137	242.22%	43.43%
2021	0.71195211%	\$ 113,638,757	\$ 50,898,632	223.26%	41.35%
2022	0.69685458%	\$ 82,552,872	\$ 52,883,630	156.10%	29.35%
2023	0.69181790%	\$ 104,404,845	\$ 55,862,059	186.90%	36.78%

* GASB requires that ten years of information be presented. However, since fiscal year 2015 was the first year of GASB 68 implementation ten years is not presented. Each year thereafter, an additional year will be included until ten years of data is presented.

PATERSON BOARD OF EDUCATION
Schedules of Required Supplementary Information
Schedule of District's Contributions - PERS
*Last 10 Fiscal Years**

Fiscal Year Ending June 30,	Contractually Required Contribution		Contributions in Relations to the Contractually Required Contributions		Contribution Deficiency (Excess)	District's PERS Covered-Employee Payroll	Contributions as a Percentage of PERS Covered-Employee Payroll
	Contractually Required Contribution	Contractually Required Contribution	Contractually Required Contributions	Contribution Deficiency (Excess)			
2015	\$ 5,701,280	\$ 5,701,280	(5,701,280)	\$ -	\$ 47,817,701	11.92%	
2016	6,175,006	6,175,006	(6,175,006)	-	\$ 51,324,865	12.03%	
2017	6,764,097	6,764,097	(6,764,097)	-	\$ 49,491,820	13.67%	
2018	6,642,320	6,642,320	(6,642,320)	-	\$ 48,195,506	13.78%	
2019	6,926,124	6,926,124	(6,926,124)	-	\$ 50,853,290	13.62%	
2020	6,678,812	6,678,812	(6,678,812)	-	\$ 51,078,137	13.08%	
2021	7,788,397	7,788,397	(7,788,397)	-	\$ 50,898,632	15.30%	
2022	8,160,977	8,160,977	(8,160,977)	-	\$ 52,883,630	15.43%	
2023	8,724,156	8,724,156	(8,724,156)	-	\$ 55,862,059	15.62%	

* GASB requires that ten years of information be presented. However, since fiscal year 2015 was the first year of GASB 68 implementation ten years is not presented. Each year thereafter, an additional year will be included until ten years of data is presented.

PATERSON BOARD OF EDUCATION
Schedules of Required Supplementary Information
Schedule of District's Share of Net Pension Liability - TPAF
*Last 10 Fiscal Years**

Fiscal Year Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	State's		District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
			Proportionate Share of the Net Pension Liability Associated with the District (Asset)	District's Covered Payroll - TPAF Employee's		
2015	0.6829100000%	\$ -	\$ 994,021,760	\$ 182,518,825	271.40%	33.64%
2016	0.6932600000%	-	1,170,320,277	187,722,451	314.10%	28.71%
2017	0.7613919124%	-	1,446,584,813	185,974,289	455.60%	22.33%
2018	0.7170087258%	-	1,278,093,973	183,543,987	696.34%	25.41%
2019	1.8051184052%	-	1,148,377,556	194,564,329	590.23%	26.49%
2020	1.7993539772%	-	1,104,280,519	188,943,702	584.45%	26.95%
2021	1.7175655335%	-	1,130,996,237	190,777,959	592.83%	24.60%
2022	1.7747137072%	-	853,196,963	190,138,589	448.72%	35.52%
2023	1.6809279594%	-	867,264,961	183,596,306	472.38%	32.29%

* GASB requires that ten years of information be presented. However, since fiscal year 2015 was the first year of GASB 68 implementation ten years is not presented. Each year thereafter, an additional year will be included until ten years of data is presented.

PATERSON BOARD OF EDUCATION
Note to Required Schedules of Supplementary Information - Part III
Fiscal Year Ended June 30, 2023

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

Change in benefit terms

None

Change in assumptions

None

TEACHERS PENSION AND ANNUITY FUND (TPAF)

Change in benefit terms

None

Change in assumptions

None

PATERSON PUBLIC SCHOOLS
Schedule of Required Supplementary Information
Schedule of Changes in the District's Proportionate Share of the State OPEB Liability
*Last 10 Fiscal Years**

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Costs	\$ 44,543,182	\$ 54,886,283	\$ 30,748,465	\$ 30,298,261	\$ 35,188,086	\$ 42,338,713
Interest on Total OPEB Liability	23,241,235	26,960,908	26,738,887	32,743,210	35,432,980	30,561,839
Changes of Benefit Terms		(1,106,224)				
Difference between Expected and Actual Experience	27,435,848	(212,078,221)	192,195,887	(135,548,928)	(92,799,866)	(126,928,215)
Changes in Assumptions	(235,260,764)	1,025,363	217,404,001	11,080,864	(94,872,900)	
Contribution from the Member	738,529	689,258	628,021	676,252	764,047	823,154
Gross Benefit Payments	(23,021,131)	(21,237,644)	(20,719,960)	(22,813,389)	(22,106,814)	(22,354,633)
Net Changes in total Share of OPEB Liability	<u>(162,323,101)</u>	<u>(150,860,277)</u>	<u>446,995,301</u>	<u>(83,563,730)</u>	<u>(138,394,467)</u>	<u>(75,559,142)</u>
Total OPEB Liability - Beginning	<u>1,039,314,325</u>	<u>1,190,174,602</u>	<u>743,179,301</u>	<u>826,743,031</u>	<u>965,137,498</u>	<u>1,040,696,640</u>
Total OPEB Liability - Ending	<u>\$ 876,991,224</u>	<u>\$ 1,039,314,325</u>	<u>\$ 1,190,174,602</u>	<u>\$ 743,179,301</u>	<u>\$ 826,743,031</u>	<u>\$ 965,137,498</u>
District's Proportionate Share of OPEB Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's Proportionate Share of OPEB Liability	876,991,224	1,039,314,325	1,190,174,602	743,179,301	826,743,031	965,137,498
Total OPEB Liability - Ending	<u>\$ 876,991,224</u>	<u>\$ 1,039,314,325</u>	<u>\$ 1,190,174,602</u>	<u>\$ 743,179,301</u>	<u>\$ 826,743,031</u>	<u>\$ 965,137,498</u>
District's Covered Employee Payroll	\$ 239,458,365	\$ 243,022,219	\$ 241,676,591	\$ 240,021,839	\$ 245,417,619	\$ 231,739,493
Districts' Proportionate Share of the Total OPEB Liability as a Percentage of its Covered Payroll	0%	0%	0%	0%	0%	0%

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Change in benefit terms

Decrease in liability due to employers adopting provisions of Chapter 44.

Change in assumptions

Assumptions used in calculating the OPEB liability are presented in Note 8.

* GASB requires that ten years of information be presented. However, since fiscal year 2018 was the first year of GASB 75 implementation ten years is not presented. Each year thereafter, an additional year will be included until ten years of data is presented.

Other Supplementary Information

PATERSON PUBLIC SCHOOLS
Combining Balance Sheet
General Fund
June 30, 2023

	Operating Fund	Blended Resoure Fund	Total General Funds
ASSETS			
Cash and cash equivalents			
Checking	46,166,949		46,166,949
Accounts Receivable -			
Tuition	223,262		223,262
Interfunds	3,831,361	34,463	3,865,824
Intergovernmental - State	58,963,705		58,963,705
Other receivables	215,960	9,156	225,116
Restricted cash and cash equivalents			
Capital reserve	9,913,619		9,913,619
Emergency reserve	1,000,000		1,000,000
Unemployment	3,068,163		3,068,163
Total assets	<u>123,383,019</u>	<u>43,619</u>	<u>123,426,638</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	15,801,274	7,587,733	23,389,007
Compesated Absences Payable	1,814,242		1,814,242
Judgements Payable-Workers Compensation	4,580,805		4,580,805
Accrued salaries & benefits	857,934	190,790	1,048,724
Total liabilities	<u>23,054,255</u>	<u>7,778,523</u>	<u>30,832,778</u>
Fund Balances:			
Restricted for:			
Excess Surplus - current year	34,615,267		34,615,267
Excess Surplus - prior year - designated for subsequent year's expenditures	15,000,103		15,000,103
Capital reserve account	12,913,619		12,913,619
Emergency reserve account	1,000,000		1,000,000
Unemployment Compensation	3,068,163		3,068,163
Assigned:			
Year-end Encumbrances	321,900	15,856	337,756
Designated by the BOE for subsequent year's expenditures	12,111,642		12,111,642
Unassigned:			
General fund	21,298,070	(7,750,760)	13,547,310
Total Fund balances	<u>100,328,764</u>	<u>(7,734,904)</u>	<u>92,593,860</u>
Total liabilities and fund balances	<u>123,383,019</u>	<u>43,619</u>	<u>123,426,638</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 257,354,378		\$ 242,095,989	\$ 15,258,389
General Fund Reserve for Encumbrances at June 30, 2023	\$ -		-	-
Combined General Fund Contribution	<u>\$ 257,354,378</u>	<u>91.30%</u>	<u>\$ 242,095,992</u>	<u>15,258,386</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	\$ 23,503,551		\$ 22,114,894	1,388,657
Title I, Part A - June 30, 2023 Deferred Revenue	\$ -		-	-
	<u>23,503,551</u>	<u>8.34%</u>	<u>22,114,894</u>	<u>1,388,657</u>
Title III, Part A: <i>English Language Acq</i>	\$ 1,020,470		\$ 954,600	65,870
Title III, Part A - June 30, 2023 Deferred Revenue	\$ -		-	-
	<u>1,020,470</u>	<u>0.36%</u>	<u>954,600</u>	<u>65,870</u>
Total Restricted Federal Resources	<u>\$ 24,524,021</u>	<u>8.70%</u>	<u>23,069,494</u>	<u>1,454,527</u>
Totals	<u>\$ 281,878,399</u>	<u>100.00%</u>	<u>\$ 265,165,486</u>	<u>\$ 16,712,913</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 1

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,821,778		\$ 2,777,925	\$ 43,853
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>2,821,778</u>	<u>93.89%</u>	<u>2,777,925</u>	<u>43,853</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	176,274		173,380	2,894
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>176,274</u>	<u>5.86%</u>	<u>173,380</u>	<u>2,894</u>
Title III, Part A: <i>English Language Acq</i>	7,653		7,397	256
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>7,653</u>	<u>0.25%</u>	<u>7,397</u>	<u>256</u>
Total Restricted Federal Resources	<u>183,928</u>	<u>6.11%</u>	<u>180,777</u>	<u>3,151</u>
Totals	<u>\$ 3,005,705</u>	<u>100.00%</u>	<u>\$ 2,958,702</u>	<u>\$ 47,004</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 6,670,044		\$ 6,219,506	\$ 450,538
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>6,670,044</u>	<u>92.95%</u>	<u>6,219,506</u>	<u>450,538</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	485,238		452,328	32,910
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>485,238</u>	<u>6.76%</u>	<u>452,328</u>	<u>32,910</u>
Title III, Part A: <i>English Language Acq</i>	21,068		19,405	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>21,068</u>	<u>0.29%</u>	<u>19,405</u>	<u>1,663</u>
Total Restricted Federal Resources	<u>506,306</u>	<u>7.05%</u>	<u>471,733</u>	<u>34,573</u>
Totals	<u>\$ 7,176,351</u>	<u>100.00%</u>	<u>\$ 6,691,239</u>	<u>\$ 485,112</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 4,074,826		\$ 3,805,451	\$ 269,375
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>4,074,826</u>	<u>91.45%</u>	<u>3,805,451</u>	<u>269,375</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	365,139		340,805	24,334
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>365,139</u>	<u>8.19%</u>	<u>340,805</u>	<u>24,334</u>
Title III, Part A: <i>English Language Acq</i>	15,854		14,980	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>15,854</u>	<u>0.36%</u>	<u>14,980</u>	<u>874</u>
Total Restricted Federal Resources	<u>380,993</u>	<u>8.55%</u>	<u>355,785</u>	<u>25,208</u>
Totals	<u>\$ 4,455,819</u>	<u>100.00%</u>	<u>\$ 4,161,236</u>	<u>\$ 294,583</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 4 (Rev. Dr. Frank Napier Jr. 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	\$ 5,563,692		\$ 4,914,438	\$ 649,254
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>5,563,692</u>	<u>89.47%</u>	<u>4,914,438</u>	<u>649,254</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	635,437		561,368	74,069
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>635,437</u>	<u>10.22%</u>	<u>561,368</u>	<u>74,069</u>
Title III, Part A: <i>English Language Acq</i>	19,554		17,028	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>19,554</u>	<u>0.31%</u>	<u>17,028</u>	<u>2,526</u>
Total Restricted Federal Resources	<u>654,991</u>	<u>10.53%</u>	<u>578,396</u>	<u>76,595</u>
Totals	<u>\$ 6,218,683</u>	<u>100.00%</u>	<u>\$ 5,492,834</u>	<u>\$ 725,848</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 7,789,908		\$ 7,582,336	\$ 207,572
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	7,789,908	89.73%	7,582,336	207,572
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	854,252		831,497	
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	854,252	9.84%	831,497	22,755
Title III, Part A: <i>English Language Acq</i>	37,090		36,336	754
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	37,090	0.43%	36,336	754
Total Restricted Federal Resources	891,342	10.27%	867,833	23,509
Totals	<u>\$ 8,681,250</u>	<u>100.00%</u>	<u>\$ 8,450,169</u>	<u>\$ 231,081</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 6 (Senator Frank Lautenberg 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	\$ 5,648,175		\$ 4,951,300	
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>5,648,175</u>	<u>88.77%</u>	<u>4,951,300</u>	<u>696,875</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	688,148		602,946	\$ 85,202
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>688,148</u>	<u>10.81%</u>	<u>602,946</u>	<u>85,202</u>
Title III, Part A: <i>English Language Acq</i>	26,997		23,426	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>26,997</u>	<u>0.42%</u>	<u>23,426</u>	<u>3,571</u>
Total Restricted Federal Resources	<u>715,146</u>	<u>11.23%</u>	<u>626,372</u>	<u>88,774</u>
Totals	<u>\$ 6,363,321</u>	<u>100.00%</u>	<u>\$ 5,577,672</u>	<u>\$ 785,649</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 4,844,937		\$ 4,296,983	\$ 547,954
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>4,844,937</u>	<u>95.21%</u>	<u>4,296,983</u>	<u>547,954</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	233,418		207,154	26,264
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>233,418</u>	<u>4.59%</u>	<u>207,154</u>	<u>26,264</u>
Title III, Part A: <i>English Language Acq</i>	10,134		9,026	1,108
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>10,134</u>	<u>0.20%</u>	<u>9,026</u>	<u>1,108</u>
Total Restricted Federal Resources	<u>243,553</u>	<u>4.79%</u>	<u>216,180</u>	<u>27,373</u>
Totals	<u>\$ 5,088,490</u>	<u>100.00%</u>	<u>\$ 4,513,163</u>	<u>\$ 575,327</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 4,985,858		\$ 4,711,511	\$ 274,347
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>4,985,858</u>	<u>90.98%</u>	<u>4,711,511</u>	<u>274,347</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	473,616		447,433	26,183
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>473,616</u>	<u>8.64%</u>	<u>447,433</u>	<u>26,183</u>
Title III, Part A: <i>English Language Acq</i>	20,563		19,679	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>20,563</u>	<u>0.38%</u>	<u>19,679</u>	<u>884</u>
Total Restricted Federal Resources	<u>494,179</u>	<u>9.02%</u>	<u>467,112</u>	<u>27,067</u>
Totals	<u>\$ 5,480,037</u>	<u>100.00%</u>	<u>\$ 5,178,623</u>	<u>\$ 301,413</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No.9 (Charles J. Riley 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	\$ 8,877,066		\$ 8,751,911	
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>8,877,066</u>	<u>92.12%</u>	<u>8,751,911</u>	<u>125,155</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	727,373		717,292	\$ 10,081
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>727,373</u>	<u>7.55%</u>	<u>717,292</u>	<u>10,081</u>
Title III, Part A: <i>English Language Acq</i>	31,581		31,352	229
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>31,581</u>	<u>0.33%</u>	<u>31,352</u>	<u>229</u>
Total Restricted Federal Resources	<u>758,954</u>	<u>7.88%</u>	<u>748,644</u>	<u>10,310</u>
Totals	<u>\$ 9,636,020</u>	<u>100.00%</u>	<u>\$ 9,500,555</u>	<u>\$ 135,465</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 10

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,755,763		\$ 4,500,223	\$ 255,540
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>4,755,763</u>	<u>87.12%</u>	<u>4,500,223</u>	<u>255,540</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	678,226		642,077	36,149
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>678,226</u>	<u>12.43%</u>	<u>642,077</u>	<u>36,149</u>
Title III, Part A: <i>English Language Acq</i>	24,348		23,245	1,103
Title III, Part A - June 30, 2021 Deferred Revenue			-	-
	<u>24,348</u>	<u>0.45%</u>	<u>23,245</u>	<u>1,103</u>
Total Restricted Federal Resources	<u>702,574</u>	<u>12.88%</u>	<u>665,322</u>	<u>37,252</u>
Totals	<u>\$ 5,458,338</u>	<u>100.00%</u>	<u>\$ 5,165,545</u>	<u>\$ 292,793</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School No. 11

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,007,634		\$ 635,310	\$ 372,324
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	1,007,634	96.83%	635,310	372,324
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	31,382		19,814	11,568
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	31,382	3.02%	19,814	11,568
Title III, Part A: <i>English Language Acq</i>	1,556		984	572
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	1,556	0.15%	984	572
Total Restricted Federal Resources	32,938	3.17%	20,798	12,140
Totals	\$ 1,040,571	100.00%	\$ 656,108	\$ 384,463

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 5,296,707		\$ 4,920,053	\$ 376,654
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>5,296,707</u>	<u>89.61%</u>	<u>4,920,053</u>	<u>376,654</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	588,872		546,855	42,017
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>588,872</u>	<u>9.96%</u>	<u>546,855</u>	<u>42,017</u>
Title III, Part A: <i>English Language Acq</i>	25,567		23,609	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>25,567</u>	<u>0.43%</u>	<u>23,609</u>	<u>1,958</u>
Total Restricted Federal Resources	<u>614,440</u>	<u>10.39%</u>	<u>570,464</u>	<u>43,976</u>
Totals	<u>\$ 5,911,147</u>	<u>100.00%</u>	<u>\$ 5,490,517</u>	<u>\$ 420,630</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 5,166,282		\$ 4,667,450	\$ 498,832
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>5,166,282</u>	<u>90.23%</u>	<u>4,667,450</u>	<u>498,832</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	535,602		484,178	51,424
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>535,602</u>	<u>9.36%</u>	<u>484,178</u>	<u>51,424</u>
Title III, Part A: <i>English Language Acq</i>	23,255		21,209	2,046
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>23,255</u>	<u>0.41%</u>	<u>21,209</u>	<u>2,046</u>
Total Restricted Federal Resources	<u>558,857</u>	<u>9.77%</u>	<u>505,387</u>	<u>53,470</u>
Totals	<u>\$ 5,725,139</u>	<u>100.00%</u>	<u>\$ 5,172,837</u>	<u>\$ 552,302</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 5,571,674		\$ 5,364,669	\$ 207,005
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>5,571,674</u>	<u>90.25%</u>	<u>5,364,669</u>	<u>207,005</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	573,859		552,814	21,045
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>573,859</u>	<u>9.30%</u>	<u>552,814</u>	<u>21,045</u>
Title III, Part A: <i>English Language Acq</i>	27,796		26,749	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>27,796</u>	<u>0.45%</u>	<u>26,749</u>	<u>1,047</u>
Total Restricted Federal Resources	<u>601,655</u>	<u>9.75%</u>	<u>579,563</u>	<u>22,092</u>
Totals	<u>\$ 6,173,329</u>	<u>100.00%</u>	<u>\$ 5,944,232</u>	<u>\$ 229,097</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 18 (Includes 066 ELC)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,704,794		\$ 6,310,587	\$ 394,207
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>6,704,794</u>	<u>88.90%</u>	<u>6,310,587</u>	<u>394,207</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	804,645		757,413	47,232
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>804,645</u>	<u>10.67%</u>	<u>757,413</u>	<u>47,232</u>
Title III, Part A: <i>English Language Acq</i>	32,716		30,524	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>32,716</u>	<u>0.43%</u>	<u>30,524</u>	<u>2,192</u>
Total Restricted Federal Resources	<u>837,361</u>	<u>11.10%</u>	<u>787,937</u>	<u>49,424</u>
Totals	<u>\$ 7,542,155</u>	<u>100.00%</u>	<u>\$ 7,098,524</u>	<u>\$ 443,631</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 19

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,729,484		\$ 3,697,125	\$ 32,359
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>3,729,484</u>	<u>91.50%</u>	<u>3,697,125</u>	<u>32,359</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	332,209		329,307	2,902
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>332,209</u>	<u>8.15%</u>	<u>329,307</u>	<u>2,902</u>
Title III, Part A: <i>English Language Acq</i>	14,424		14,142	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>14,424</u>	<u>0.35%</u>	<u>14,142</u>	<u>282</u>
Total Restricted Federal Resources	<u>346,633</u>	<u>8.50%</u>	<u>343,449</u>	<u>3,184</u>
Totals	<u>\$ 4,076,117</u>	<u>100.00%</u>	<u>\$ 4,040,574</u>	<u>\$ 35,543</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 6,437,168		\$ 5,826,544	\$ 610,624
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>6,437,168</u>	<u>93.12%</u>	<u>5,826,544</u>	<u>610,624</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	455,214		412,338	42,876
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>455,214</u>	<u>6.59%</u>	<u>412,338</u>	<u>42,876</u>
Title III, Part A: <i>English Language Acq</i>	19,764		18,145	1,619
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>19,764</u>	<u>0.29%</u>	<u>18,145</u>	<u>1,619</u>
Total Restricted Federal Resources	<u>474,978</u>	<u>6.88%</u>	<u>430,483</u>	<u>44,495</u>
Totals	<u>\$ 6,912,146</u>	<u>100.00%</u>	<u>\$ 6,257,027</u>	<u>\$ 655,119</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 6,352,129		\$ 5,878,650	\$ 473,479
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>6,352,129</u>	<u>88.94%</u>	<u>5,878,650</u>	<u>473,479</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	757,398		700,626	56,772
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>757,398</u>	<u>10.60%</u>	<u>700,626</u>	<u>56,772</u>
Title III, Part A: <i>English Language Acq</i>	32,884		30,405	2,479
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>32,884</u>	<u>0.46%</u>	<u>30,405</u>	<u>2,479</u>
Total Restricted Federal Resources	<u>790,283</u>	<u>11.06%</u>	<u>731,031</u>	<u>59,252</u>
Totals	<u>\$ 7,142,411</u>	<u>100.00%</u>	<u>\$ 6,609,681</u>	<u>\$ 532,731</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 7,090,574		\$ 6,613,567	\$ 477,007
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>7,090,574</u>	<u>89.49%</u>	<u>6,613,567</u>	<u>477,007</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	798,077		744,202	53,875
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>798,077</u>	<u>10.07%</u>	<u>744,202</u>	<u>53,875</u>
Title III, Part A: <i>English Language Acq</i>	34,651		32,517	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>34,651</u>	<u>0.44%</u>	<u>32,517</u>	<u>2,134</u>
Total Restricted Federal Resources	<u>832,727</u>	<u>10.51%</u>	<u>776,719</u>	<u>56,008</u>
Totals	<u>\$ 7,923,301</u>	<u>100.00%</u>	<u>\$ 7,390,286</u>	<u>\$ 533,015</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 5,327,296		\$ 5,208,641	\$ 118,655
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>5,327,296</u>	<u>89.36%</u>	<u>5,208,641</u>	<u>118,655</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	606,303		592,792	13,511
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>606,303</u>	<u>10.17%</u>	<u>592,792</u>	<u>13,511</u>
Title III, Part A: <i>English Language Acq</i>	27,880		27,395	485
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>27,880</u>	<u>0.47%</u>	<u>27,395</u>	<u>485</u>
Total Restricted Federal Resources	<u>634,183</u>	<u>10.64%</u>	<u>620,187</u>	<u>13,996</u>
Totals	<u>\$ 5,961,479</u>	<u>100.00%</u>	<u>\$ 5,828,828</u>	<u>\$ 132,650</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 4,351,059		\$ 3,672,846	
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>4,351,059</u>	<u>89.23%</u>	<u>3,672,846</u>	<u>678,213</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	502,887		424,376	\$ 78,511
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>502,887</u>	<u>10.31%</u>	<u>424,376</u>	<u>78,511</u>
Title III, Part A: <i>English Language Acq</i>	22,498		18,934	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>22,498</u>	<u>0.46%</u>	<u>18,934</u>	<u>3,564</u>
Total Restricted Federal Resources	<u>525,384</u>	<u>10.77%</u>	<u>443,310</u>	<u>82,074</u>
Totals	<u>\$ 4,876,444</u>	<u>100.00%</u>	<u>\$ 4,116,156</u>	<u>\$ 760,288</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 6,310,895		\$ 6,168,848	\$ 142,047
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>6,310,895</u>	<u>90.68%</u>	<u>6,168,848</u>	<u>142,047</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	620,498		606,136	14,362
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>620,498</u>	<u>8.91%</u>	<u>606,136</u>	<u>14,362</u>
Title III, Part A: <i>English Language Acq</i>	28,848		27,892	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>28,848</u>	<u>0.41%</u>	<u>27,892</u>	<u>956</u>
Total Restricted Federal Resources	<u>649,346</u>	<u>9.32%</u>	<u>634,028</u>	<u>15,318</u>
Totals	<u>\$ 6,960,241</u>	<u>100.00%</u>	<u>\$ 6,802,876</u>	<u>\$ 157,365</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 4,825,200		\$ 4,067,229	\$ 757,971
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>4,825,200</u>	<u>90.74%</u>	<u>4,067,229</u>	<u>757,971</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	471,679		397,579	74,100
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>471,679</u>	<u>8.87%</u>	<u>397,579</u>	<u>74,100</u>
Title III, Part A: <i>English Language Acq</i>	20,479		17,481	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>20,479</u>	<u>0.39%</u>	<u>17,481</u>	<u>2,998</u>
Total Restricted Federal Resources	<u>492,158</u>	<u>9.26%</u>	<u>415,060</u>	<u>77,098</u>
Totals	<u>\$ 5,317,358</u>	<u>100.00%</u>	<u>\$ 4,482,289</u>	<u>\$ 835,069</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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				\$ -
General Fund Reserve for Encumbrances at June 30, 2023	-		-	-
Combined General Fund Contribution	-	0.00%	-	-
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>			-	-
Title I, Part A - June 30, 2023 Deferred Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>			-	
Title III, Part A - June 30, 2023 Deferred Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ -	0.00%	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 30 (Dr. Martin Luther King Jr. Educational Complex)

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	\$ 8,410,387		\$ 7,513,022	\$ 897,365
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>8,410,387</u>	<u>92.74%</u>	<u>7,513,022</u>	<u>897,365</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	631,488		563,841	67,647
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>631,488</u>	<u>6.96%</u>	<u>563,841</u>	<u>67,647</u>
Title III, Part A: <i>English Language Acq</i>	27,418		24,303	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>27,418</u>	<u>0.30%</u>	<u>24,303</u>	<u>3,115</u>
Total Restricted Federal Resources	<u>658,906</u>	<u>7.26%</u>	<u>588,144</u>	<u>70,762</u>
Totals	<u>\$ 9,069,292</u>	<u>100.00%</u>	<u>\$ 8,101,166</u>	<u>\$ 968,126</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 33 (Edward W. Kilpatrick)

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	\$ 3,498,792		\$ 3,206,919	\$ 291,873
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>3,498,792</u>	<u>89.90%</u>	<u>3,206,919</u>	<u>291,873</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	376,762		345,306	31,456
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>376,762</u>	<u>9.68%</u>	<u>345,306</u>	<u>31,456</u>
Title III, Part A: <i>English Language Acq</i>	16,358		14,982	1,376
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>16,358</u>	<u>0.42%</u>	<u>14,982</u>	<u>1,376</u>
Total Restricted Federal Resources	<u>393,120</u>	<u>10.10%</u>	<u>360,288</u>	<u>32,832</u>
Totals	<u>\$ 3,891,912</u>	<u>100.00%</u>	<u>\$ 3,567,207</u>	<u>\$ 324,704</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 051 (Eastside High School)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 22,860,142		\$ 21,906,681	\$ 953,461
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	22,860,142	91.72%	21,906,681	953,461
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	1,978,727		1,896,413	-
Title I, Part A - June 30, 2023 Deferred Revenue	1,978,727	7.94%	1,896,413	82,314
Title III, Part A: <i>English Language Acq</i>	85,912		81,207	4,705
Title III, Part A - June 30, 2023 Deferred Revenue	85,912	0.34%	81,207	4,705
Total Restricted Federal Resources	2,064,638	8.28%	1,977,620	87,018
Totals	\$ 24,924,780	100.00%	\$ 23,884,301	\$ 1,040,479

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 34 (Roberto Clemente)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,305,961		\$ 3,095,575	\$ 210,386
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>3,305,961</u>	<u>90.96%</u>	<u>3,095,575</u>	<u>210,386</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	314,775		294,719	20,056
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>314,775</u>	<u>8.66%</u>	<u>294,719</u>	<u>20,056</u>
Title III, Part A: <i>English Language Acq</i>	13,667		12,932	735
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>13,667</u>	<u>0.38%</u>	<u>12,932</u>	<u>735</u>
Total Restricted Federal Resources	<u>328,442</u>	<u>9.04%</u>	<u>307,651</u>	<u>20,791</u>
Totals	<u>\$ 3,634,403</u>	<u>100.00%</u>	<u>\$ 3,403,226</u>	<u>\$ 231,178</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 36 (Alexander Hamilton Academy)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,709,311		\$ 4,377,593	\$ 331,718
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	4,709,311	89.77%	4,377,593	331,718
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	514,295		477,892	36,403
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>514,295</u>	<u>9.80%</u>	<u>477,892</u>	<u>36,403</u>
Title III, Part A: <i>English Language Acq</i>	22,329		20,969	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>22,329</u>	<u>0.43%</u>	<u>20,969</u>	<u>1,360</u>
Total Restricted Federal Resources	536,624	10.23%	498,861	37,763
Totals	\$ 5,245,935	100.00%	\$ 4,876,454	\$ 369,481

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 41 (Dale Avenue)

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	\$ 4,350,090		\$ 4,170,091	\$ 179,999
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>4,350,090</u>	<u>94.35%</u>	<u>4,170,091</u>	<u>179,999</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	245,360		235,134	10,226
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>245,360</u>	<u>5.32%</u>	<u>235,134</u>	<u>10,226</u>
Title III, Part A: <i>English Language Acq</i>	15,139		14,585	554
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>15,139</u>	<u>0.33%</u>	<u>14,585</u>	<u>554</u>
Total Restricted Federal Resources	<u>260,499</u>	<u>5.65%</u>	<u>249,719</u>	<u>10,780</u>
Totals	<u>\$ 4,610,589</u>	<u>100.00%</u>	<u>\$ 4,419,810</u>	<u>\$ 190,779</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 52 (Rosa Parks High School)

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,205,637		\$ 3,922,013	\$ 283,624
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>4,205,637</u>	<u>94.70%</u>	<u>3,922,013</u>	<u>283,624</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	225,670		210,389	
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>225,670</u>	<u>5.08%</u>	<u>210,389</u>	<u>15,281</u>
Title III, Part A: <i>English Language Acq</i>	9,798		9,111	687
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>9,798</u>	<u>0.22%</u>	<u>9,111</u>	<u>687</u>
Total Restricted Federal Resources	<u>235,468</u>	<u>5.30%</u>	<u>219,500</u>	<u>15,968</u>
Totals	<u>\$ 4,441,105</u>	<u>100.00%</u>	<u>\$ 4,141,513</u>	<u>\$ 299,591</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 53 (School of Health Science - 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	\$ 4,361,131		\$ 4,150,620	\$ 210,511
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	4,361,131	93.67%	4,150,620	210,511
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	282,814		268,968	
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>282,814</u>	<u>6.07%</u>	<u>268,968</u>	<u>13,846</u>
Title III, Part A: <i>English Language Acq</i>	12,279		11,521	758
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>12,279</u>	<u>0.26%</u>	<u>11,521</u>	<u>758</u>
Total Restricted Federal Resources	295,093	6.33%	280,489	14,604
Totals	\$ 4,656,224	100.00%	\$ 4,431,109	\$ 225,115

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 3,579,834		\$ 3,179,499	\$ 400,335
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>3,579,834</u>	<u>94.32%</u>	<u>3,179,499</u>	<u>400,335</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	206,299		183,381	22,918
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>206,299</u>	<u>5.44%</u>	<u>183,381</u>	<u>22,918</u>
Title III, Part A: <i>English Language Acq</i>	8,957		8,090	867
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>8,957</u>	<u>0.24%</u>	<u>8,090</u>	<u>867</u>
Total Restricted Federal Resources	<u>215,256</u>	<u>5.68%</u>	<u>191,471</u>	<u>23,785</u>
Totals	<u>\$ 3,795,090</u>	<u>100.00%</u>	<u>\$ 3,370,970</u>	<u>\$ 424,119</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 55 (International High School)

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 7,501,448		\$ 7,291,478	\$ 209,970
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	7,501,448	91.22%	7,291,478	209,970
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	687,414		668,239	19,175
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	687,414	8.36%	668,239	19,175
Title III, Part A: <i>English Language Acq</i>	34,945		33,572	1,373
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	34,945	0.42%	33,572	1,373
Total Restricted Federal Resources	722,360	8.78%	701,811	20,549
Totals	<u>\$ 8,223,808</u>	<u>100.00%</u>	<u>\$ 7,993,289</u>	<u>\$ 230,518</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: 060 (Stars Academy)

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,173,955		\$ 2,596,574	\$ 577,381
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	3,173,955	97.38%	2,596,574	577,381
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	81,110		66,394	14,716
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	81,110	2.49%	66,394	14,716
Title III, Part A: <i>English Language Acq</i>	4,373		3,466	907
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	4,373	0.13%	3,466	907
Total Restricted Federal Resources	85,484	2.62%	69,860	15,624
Totals	<u>\$ 3,259,439</u>	<u>100.00%</u>	<u>\$ 2,666,434</u>	<u>\$ 593,004</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 65 (Alternate High School)

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,569,600		\$ 5,177,917	\$ 391,683
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>5,569,600</u>	<u>97.45%</u>	<u>5,177,917</u>	<u>391,683</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	140,685		130,710	9,975
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>140,685</u>	<u>2.46%</u>	<u>130,710</u>	<u>9,975</u>
Title III, Part A: <i>English Language Acq</i>	5,256		4,782	474
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>5,256</u>	<u>0.09%</u>	<u>4,782</u>	<u>474</u>
Total Restricted Federal Resources	<u>145,942</u>	<u>2.55%</u>	<u>135,492</u>	<u>10,450</u>
Totals	<u>\$ 5,715,542</u>	<u>100.00%</u>	<u>\$ 5,313,409</u>	<u>\$ 402,134</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 75 (Norman S. Weir)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,290,686		\$ 4,132,927	\$ 157,759
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>4,290,686</u>	<u>94.56%</u>	<u>4,132,927</u>	<u>157,759</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	235,221		226,402	8,819
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>235,221</u>	<u>5.18%</u>	<u>226,402</u>	<u>8,819</u>
Title III, Part A: <i>English Language Acq</i>	11,901		11,364	537
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>11,901</u>	<u>0.26%</u>	<u>11,364</u>	<u>537</u>
Total Restricted Federal Resources	<u>247,121</u>	<u>5.44%</u>	<u>237,766</u>	<u>9,355</u>
Totals	<u>\$ 4,537,808</u>	<u>100.00%</u>	<u>\$ 4,370,693</u>	<u>\$ 167,114</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School No. 301 (Joseph A. Taub School)

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 7,729,123		\$ 7,264,064	\$ 465,059
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	7,729,123	90.18%	7,264,064	465,059
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	806,794		757,982	
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>806,794</u>	<u>9.41%</u>	<u>757,982</u>	<u>48,812</u>
Title III, Part A: <i>English Language Acq</i>	35,029		33,026	2,003
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>35,029</u>	<u>0.41%</u>	<u>33,026</u>	<u>2,003</u>
Total Restricted Federal Resources	841,823	9.82%	791,008	50,815
Totals	\$ 8,570,946	100.00%	\$ 8,055,072	\$ 515,875

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 302 (Young Mens Academy)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,438,270		\$ 1,332,054	\$ 106,216
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>1,438,270</u>	<u>96.47%</u>	<u>1,332,054</u>	<u>106,216</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	50,364		46,671	
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>50,364</u>	<u>3.38%</u>	<u>46,671</u>	<u>3,693</u>
Title III, Part A: <i>English Language Acq</i>	2,187		2,071	116
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>2,187</u>	<u>0.15%</u>	<u>2,071</u>	<u>116</u>
Total Restricted Federal Resources	<u>52,551</u>	<u>3.53%</u>	<u>48,742</u>	<u>3,809</u>
Totals	<u>\$ 1,490,821</u>	<u>100.00%</u>	<u>\$ 1,380,796</u>	<u>\$ 110,025</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 307 (John F. Kennedy High School)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 23,947,772		\$ 23,515,108	\$ 432,664
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>23,947,772</u>	<u>90.92%</u>	<u>23,515,108</u>	<u>432,664</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	2,295,907		2,213,514	
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>2,295,907</u>	<u>8.72%</u>	<u>2,213,514</u>	<u>82,393</u>
Title III, Part A: <i>English Language Acq</i>	96,088		87,179	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>96,088</u>	<u>0.36%</u>	<u>87,179</u>	<u>8,910</u>
Total Restricted Federal Resources	<u>2,391,995</u>	<u>9.08%</u>	<u>2,300,693</u>	<u>91,303</u>
Totals	<u>\$ 26,339,768</u>	<u>100.00%</u>	<u>\$ 25,815,801</u>	<u>\$ 523,966</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 309 (School #16)

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	\$ 6,793,796		\$ 6,603,570	\$ 190,226
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>6,793,796</u>	<u>88.45%</u>	<u>6,603,570</u>	<u>190,226</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	850,378		826,473	
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>850,378</u>	<u>11.07%</u>	<u>826,473</u>	<u>23,905</u>
Title III, Part A: <i>English Language Acq</i>	36,921		35,836	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>36,921</u>	<u>0.48%</u>	<u>35,836</u>	<u>1,085</u>
Total Restricted Federal Resources	<u>887,299</u>	<u>11.55%</u>	<u>862,309</u>	<u>24,990</u>
Totals	<u>\$ 7,681,096</u>	<u>100.00%</u>	<u>\$ 7,465,879</u>	<u>\$ 215,216</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$ 6,697,346		\$ 6,621,951	\$ 75,395
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>6,697,346</u>	<u>90.94%</u>	<u>6,621,951</u>	<u>75,395</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	639,236		632,049	
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>639,236</u>	<u>8.68%</u>	<u>632,049</u>	<u>7,187</u>
Title III, Part A: <i>English Language Acq</i>	27,754		27,670	
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>27,754</u>	<u>0.38%</u>	<u>27,670</u>	<u>84</u>
Total Restricted Federal Resources	<u>666,990</u>	<u>9.06%</u>	<u>659,719</u>	<u>7,271</u>
Totals	<u>\$ 7,364,336</u>	<u>100.00%</u>	<u>\$ 7,281,670</u>	<u>\$ 82,666</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School: No. 316 (New Roberto Clemente)

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,728,155		\$ 6,495,230	\$ 232,925
General Fund Reserve for Encumbrances at June 30, 2023			-	-
Combined General Fund Contribution	<u>6,728,155</u>	<u>92.17%</u>	<u>6,495,230</u>	<u>232,925</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	544,505		525,707	18,798
Title I, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>544,505</u>	<u>7.46%</u>	<u>525,707</u>	<u>18,798</u>
Title III, Part A: <i>English Language Acq</i>	26,997		26,074	923
Title III, Part A - June 30, 2023 Deferred Revenue			-	-
	<u>26,997</u>	<u>0.37%</u>	<u>26,074</u>	<u>923</u>
Total Restricted Federal Resources	<u>571,502</u>	<u>7.83%</u>	<u>551,781</u>	<u>19,721</u>
Totals	<u>\$ 7,299,657</u>	<u>100.00%</u>	<u>\$ 7,047,011</u>	<u>\$ 252,645</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<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	6,013,793	(246,822)	5,766,971	5,412,439	354,532
Grades 1-5 - Salaries of Teachers	38,070,390	53,247	38,123,637	36,067,519	2,056,118
Grades 1-5 - Salaries of Teachers	91,800	14,200	106,000	66,027	39,973
Grades 6-8 - Salaries of Teachers	24,162,205	(619,479)	23,542,726	21,275,120	2,267,606
Grades 6-8 - Salaries of Teachers	70,600	(12,036)	58,564	28,765	29,799
Grades 9-12 - Salaries of Teachers	28,780,985	(1,460,169)	27,320,816	26,737,766	583,050
Grades 9-12 - Salaries of Teachers	38,000	8,034	46,034	34,838	11,196
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	3,918,629	52,371	3,971,000	3,652,064	318,936
Purchased Professional-Educational Services	51,000	(6,704)	44,296	30,640	13,656
Other Purchased Services (400-500 series)	146,150	11,338	157,488	103,481	54,007
General Supplies	1,519,924	258,218	1,778,142	1,506,908	271,235
Textbooks	44,100	(5,415)	38,685	28,541	10,144
Other Objects	54,631	(9,011)	45,620	34,016	11,605
TOTAL REGULAR PROGRAMS - INSTRUCTION	102,962,207	(1,962,226)	100,999,981	94,978,124	6,021,857
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Mild:					
Salaries of Teachers	1,163,201	(20,844)	1,142,357	893,682	248,675
Other Salaries for Instruction	904,020	(166,131)	737,889	634,779	103,110
Purchased Professional-Educational Services	1,000	-	1,000	-	1,000
General Supplies	25,605	-	25,605	12,018	13,587
Other Objects	500	-	500	500	-
Total Intellectual Disability - Mild	2,094,326	(186,975)	1,907,351	1,540,979	366,372
Intellectual Disability - Moderate:					
Salaries of Teachers	813,389	(121,992)	691,397	613,846	77,551
Other Salaries for Instruction	377,914	91,312	469,226	396,561	72,665
Other Purchased Services (400-500 series)	1,300	(479)	821	821	-
General Supplies	15,847	(471)	15,376	4,701	10,675
Total Intellectual Disability - Moderate	1,208,450	(31,630)	1,176,820	1,015,928	160,891
Learning and/or Language Disabilities - Mild/Moderate:					
Salaries of Teachers	5,460,821	846,905	6,307,726	5,196,763	1,110,963
Other Salaries for Instruction	3,366,808	(205,277)	3,161,531	2,899,831	261,701
Other Purchased Services (400-500 series)	3,700	(3,348)	352	184	168
General Supplies	121,976	(14,472)	107,504	69,310	38,194
Textbooks	10,570	-	10,570	7,842	2,728
Other Objects	600	-	600	-	600
Total Learning and/or Language Disabilities - Mild/Moderate	8,964,475	623,808	9,588,283	8,173,930	1,414,354
Behavioral Disabilities:					
Salaries of Teachers	1,146,776	(161,483)	985,293	836,581	148,712
Other Salaries for Instruction	1,066,196	13,002	1,079,198	967,518	111,680
General Supplies	2,420	23,122	25,542	23,122	2,420
Textbooks	500	-	500	-	500
Total Behavioral Disabilities	2,215,892	(125,360)	2,090,532	1,827,220	263,312
Multiple Disabilities:					
Salaries of Teachers	833,774	(15,963)	817,811	772,825	44,986
Other Salaries for Instruction	438,211	74,210	512,421	471,486	40,934
General Supplies	5,998	-	5,998	393	5,605
Textbooks	500	-	500	-	500
Total Multiple Disabilities	1,278,483	58,247	1,336,730	1,244,705	92,025
Resource Room/Resource Center:					
Salaries of Teachers	20,533,967	(1,384,883)	19,149,084	16,539,829	2,609,255
Other Salaries for Instruction	227,604	154,308	381,912	381,912	-
Other Purchased Services (400-500 series)	4,500	-	4,500	-	4,500
General Supplies	123,133	(1,900)	121,233	92,498	28,735
Textbooks	500	-	500	500	-
Total Resource Room/Resource Center	20,889,704	(1,232,475)	19,657,229	17,014,740	2,642,490
Autism:					
Salaries of Teachers	2,668,367	(329,062)	2,339,305	1,949,700	389,606
Other Salaries for Instruction	1,885,180	78,067	1,963,247	1,888,673	74,574
General Supplies	42,612	-	42,612	30,188	12,424
Total Autism	4,596,159	(250,995)	4,345,164	3,868,560	476,604
TOTAL SPECIAL EDUCATION - INSTRUCTION	41,247,489	(1,145,379)	40,102,110	34,686,062	5,416,048

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<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>
Bilingual Education - Instruction:					
Salaries of Teachers	17,710,479	(578,057)	17,132,422	15,078,844	2,053,578
Other Salaries for Instruction	457,312	15,592	472,904	443,541	29,363
Other Purchased Services (400-500 series)	7,000	16,583	23,583	9,523	14,060
General Supplies	429,616	2,574	432,190	335,637	96,552
Textbooks	21,006	-	21,006	2,500	18,506
Other Objects	1,000	1,900	2,900	-	2,900
Total Bilingual Education - Instruction	18,626,413	(541,408)	18,085,005	15,870,045	2,214,960
School-Spon. Cocurricular Actvts. - Inst.:					
Salaries	107,100	2,632	109,732	74,618	35,114
Purchased Services (300-500 series)	200	-	200	-	200
Supplies and Materials	500	-	500	500	-
Other Objects	11,900	-	11,900	9,630	2,270
Total School-Spon. Cocurricular Actvts. - Inst.	119,700	2,632	122,332	84,748	37,584
School-Spon. Cocurricular Athletics - Inst.:					
Salaries	1,278,029	13,876	1,291,905	1,279,311	12,595
Purchased Services (300-500 series)	346,404	(23,400)	323,004	263,590	59,414
Supplies and Materials	151,205	62,500	213,705	208,379	5,326
Other Objects	11,000	(11,000)	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	1,786,638	41,976	1,828,614	1,751,280	77,334
Before/After School Programs - Instruction					
Salaries of Teachers	211,980	30,992	242,972	158,736	84,237
Other Salaries for Instruction	33,700	(5,500)	28,200	19,365	8,835
Total Before/After School Programs - Instruction	245,680	25,492	271,172	178,100	93,072
Before/After School Programs - Support					
Salaries	-	8,715	8,715	8,715	-
Total Before/After School Programs - Support	-	8,715	8,715	8,715	-
Total Before/After School Programs	245,680	34,207	279,887	186,815	93,072
Summer School - Instruction					
Salaries of Teachers	5,225	-	5,225	-	5,225
Other Salaries for Instruction	500	-	500	-	500
Total Summer School - Instruction	5,725	-	5,725	-	5,725
Alternative Education Program - Instruction					
Salaries of Teachers	2,127,184	(123,349)	2,003,835	1,838,707	165,128
Other Salaries for Instruction	172,688	-	172,688	135,053	37,635
General Supplies	12,800	-	12,800	12,800	-
Total Alternative Education Program - Instruction	2,312,672	(123,349)	2,189,323	1,986,560	202,763
Alternative Education Program - Support					
Salaries	944,239	13,174	957,413	867,878	89,535
Supplies and Materials	15,954	(4,461)	11,493	10,946	547
Total Alternative Education Program - Support	960,193	8,713	968,906	878,824	90,082
Total Alternative Education Program	3,272,865	(114,636)	3,158,229	2,865,384	292,845
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	262,130	-	262,130	234,325	27,805
Other Purchased Services (400-500 series)	750	-	750	-	750
Other Objects	600	-	600	-	600
Total Supplemental/At-Risk Programs - Instruction	263,480	-	263,480	234,325	29,155
Other Supplemental/At-Risk Programs - Support					
Salaries	200,549	50,901	251,450	214,573	36,877
Supplies and Materials	4,125	(500)	3,625	1,249	2,376
Total Other Supplemental/At-Risk Programs - Support	204,674	50,401	255,075	215,821	39,253
Total Other Supplemental/At-Risk Programs	468,154	50,401	518,555	450,146	68,409
Total Instruction	168,734,871	(3,634,434)	165,100,437	150,872,604	14,227,833
Undistributed Expend. - Attend. & Social Work:					
Salaries	670,591	41,356	711,947	633,641	78,306
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	206,517	15,738	222,255	135,302	86,953
Salaries of Community/School Coordinators	462,638	(14,442)	448,196	436,437	11,759
Supplies and Materials	1,050	-	1,050	1,050	-
Total Undistributed Expend. - Attend. & Social Work	1,340,796	42,653	1,383,449	1,206,430	177,018
Undistributed Expenditures - Health Services:					
Salaries	4,142,777	58,404	4,201,181	3,874,655	326,527
Supplies and Materials	16,140	(1,100)	15,040	8,253	6,788
Total Undistributed Expenditures - Health Services	4,158,917	57,304	4,216,221	3,882,907	333,314

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<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. - Guidance Services					
Salaries of Other Professional Staff	6,841,391	233,752	7,075,143	6,476,945	598,198
Salaries of Secretarial and Clerical Assistants	340,488	(52,337)	288,151	281,021	7,130
Purchased Professional - Educational Services	4,000	(155)	3,845	3,662	183
Supplies and Materials	38,180	2,021	40,201	30,489	9,712
Total Undist. Expend. - Guidance Services	<u>7,224,059</u>	<u>183,281</u>	<u>7,407,340</u>	<u>6,792,117</u>	<u>615,223</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	1,037,440	125,981	1,163,421	1,163,418	3
Salaries of Other Professional Staff	82,155	169	82,324	82,324	-
Other Salaries	128,095	(20,757)	107,338	70,887	36,451
Sal of Facilitators, Math & Literacy Coaches	102,125	(400)	101,725	101,725	-
Purchased Prof- Educational Services	172,800	(50,154)	122,646	122,025	621
Other Purch Services (400-500)	750	(565)	185	185	-
Supplies and Materials	500	-	500	-	500
Total Undist. Expend. - Improvement of Inst. Serv.	<u>1,523,865</u>	<u>54,274</u>	<u>1,578,139</u>	<u>1,540,564</u>	<u>37,575</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	1,196,296	16,705	1,213,001	1,089,716	123,285
Other Purchased Services (400-500 series)	7,060	(1,250)	5,810	4,337	1,474
Supplies and Materials	49,486	(7,000)	42,486	37,784	4,702
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>1,252,842</u>	<u>8,455</u>	<u>1,261,297</u>	<u>1,131,837</u>	<u>129,460</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	21,500	(5,800)	15,700	9,215	6,485
Other Purchased Services (400-500 series)	26,128	(16,245)	9,883	713	9,170
Supplies and Materials	3,280	-	3,280	2,034	1,246
Total Undist. Expend. - Instructional Staff Training Serv.	<u>50,908</u>	<u>(22,045)</u>	<u>28,863</u>	<u>11,962</u>	<u>16,901</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	12,316,000	71,955	12,387,955	12,256,943	131,012
Salaries of Secretarial and Clerical Assistants	4,151,936	118,855	4,270,791	4,155,915	114,876
Other Salaries	-	15,405	15,405	7,731	7,674
Purchased Professional and Technical Services	-	40,000	40,000	34,500	5,500
Other Purchased Services (400-500 series)	40,138	(4,486)	35,652	21,981	13,672
Supplies and Materials	408,946	(8,200)	400,746	330,877	69,869
Other Objects	10,545	(1,118)	9,427	4,292	5,135
Total Undist. Expend. - Support Serv. - School Admin.	<u>16,927,565</u>	<u>232,412</u>	<u>17,159,977</u>	<u>16,812,238</u>	<u>347,738</u>
Undist. Expend. - Custodial Services					
Salaries	3,139,472	58,688	3,198,160	3,041,403	156,757
Salaries of Non-instructional Aides	1,610,556	517,668	2,128,224	1,844,384	283,839
General Supplies	55,272	(1,126)	54,146	40,566	13,580
Total Undist. Expend. - Custodial Services	<u>4,805,300</u>	<u>575,229</u>	<u>5,380,529</u>	<u>4,926,354</u>	<u>454,175</u>
Undist. Expend. - Security					
Salaries	2,649,960	(43,459)	2,606,501	2,524,358	82,143
Cleaning, Repair, and Maintenance Services	1,200	-	1,200	500	700
General Supplies	38,515	2,534	41,049	30,887	10,162
Total Undist. Expend. - Security	<u>2,689,675</u>	<u>(40,925)</u>	<u>2,648,750</u>	<u>2,555,745</u>	<u>93,005</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>7,494,975</u>	<u>534,305</u>	<u>8,029,280</u>	<u>7,482,100</u>	<u>547,180</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	442,277	62,095	504,372	456,806	47,566
Total Undist. Expend. - Student Transportation Serv.	<u>442,277</u>	<u>62,095</u>	<u>504,372</u>	<u>456,806</u>	<u>47,566</u>
UNALLOCATED BENEFITS					
Social Security Contributions	2,945,093	247,966	3,193,059	3,102,158	90,901
Other Retirement Contributions - Regular	3,988,253	2,371,143	6,359,396	6,313,128	46,268
Health Benefits	65,463,296	73,279	65,536,575	65,463,296	73,279
TOTAL UNALLOCATED BENEFITS	<u>72,396,642</u>	<u>2,692,388</u>	<u>75,089,030</u>	<u>74,878,582</u>	<u>210,448</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>72,396,642</u>	<u>2,692,388</u>	<u>75,089,030</u>	<u>74,878,582</u>	<u>210,448</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>112,812,846</u>	<u>3,845,122</u>	<u>116,657,968</u>	<u>114,195,543</u>	<u>2,462,425</u>
TOTAL CURRENT EXPENDITURES	<u>281,547,717</u>	<u>210,688</u>	<u>281,758,405</u>	<u>265,068,147</u>	<u>16,690,258</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<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	16,500	(7,700)	8,800	4,720	4,080
Grades 6-8	5,500	7,726	13,226	12,444	782
Grades 9-12	89,000	(15,542)	73,458	55,666	17,792
Athletic Activities	-	7,649	7,649	7,649	-
Special Education - Instruction:					
Intellectual Disability - Mild	13,700	(1,756)	11,944	11,943	1
Undistributed Expenditures - School Admin.	12,000	(12,000)	-	-	-
Undistributed Expenditures - Security	-	4,917	4,917	4,917	-
Total Equipment	<u>136,700</u>	<u>(16,706)</u>	<u>119,994</u>	<u>97,340</u>	<u>22,655</u>
TOTAL CAPITAL OUTLAY	<u>136,700</u>	<u>(16,706)</u>	<u>119,994</u>	<u>97,340</u>	<u>22,655</u>
District-wide School Based Expenditures	<u>281,684,417</u>	<u>193,982</u>	<u>281,878,399</u>	<u>265,165,486</u>	<u>16,712,913</u>
Other Financing Sources:					
Operating Transfer In	<u>281,684,417</u>	<u>193,982</u>	<u>281,878,399</u>	<u>265,165,486</u>	<u>16,712,913</u>
Total Other Financing Sources	<u>281,684,417</u>	<u>193,982</u>	<u>281,878,399</u>	<u>265,165,486</u>	<u>16,712,913</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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, 2023**

<u>School No. 1</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-001-000-0000-000	\$ 122,410	\$ 1,100	\$ 123,510	\$ 123,510	\$ -
15-120-100-101-001-000-0000-000	\$ 1,059,768	\$ -	\$ 1,059,768	\$ 1,022,807	\$ 36,961
15-120-100-101-001-053-0000-000	\$ 4,000	\$ -	\$ 4,000	\$ 3,881	\$ 119
Regular Programs - Undistributed Instruction					
15-190-100-106-001-000-0000-000	\$ 83,469	\$ 865	\$ 84,334	\$ 84,334	\$ -
15-190-100-320-001-000-0000-000	\$ 10,000	\$ (4,020)	\$ 5,980	\$ 5,980	\$ -
15-190-100-610-001-000-0000-000	\$ 11,600	\$ 900	\$ 12,500	\$ 12,190	\$ 310
15-190-100-640-001-000-0000-000	\$ 900	\$ (900)	\$ -	\$ -	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,292,147	\$ (2,055)	\$ 1,290,092	\$ 1,252,702	\$ 37,390
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-001-000-0000-000	\$ 305,525	\$ -	\$ 305,525	\$ 305,525	\$ -
15-213-100-610-001-000-0000-000	\$ 1,200	\$ -	\$ 1,200	\$ 1,180	\$ 20
Total Resource Room/Resource Center	\$ 306,725	\$ -	\$ 306,725	\$ 306,705	\$ 20
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 306,725	\$ -	\$ 306,725	\$ 306,705	\$ 20
Bilingual Education - Instruction					
15-240-100-101-001-000-0000-000	\$ 51,370	\$ 510	\$ 51,880	\$ 51,880	\$ -
Total Bilingual Education - Instruction	\$ 51,370	\$ 510	\$ 51,880	\$ 51,880	\$ -
School-Spon. Cocurricular Actvs. - Inst.					
15-401-100-100-001-053-0000-000	\$ 1,000	\$ -	\$ 1,000	\$ 525	\$ 475
Total School-Spon. Cocurricular Actvs. - Inst.	\$ 1,000	\$ -	\$ 1,000	\$ 525	\$ 475
Before/After School Programs - Instruction					
15-421-100-101-001-053-0000-000	\$ 9,000	\$ -	\$ 9,000	\$ 6,011	\$ 2,989
Total Before/After School Programs - Instruction	\$ 9,000	\$ -	\$ 9,000	\$ 6,011	\$ 2,989
Total Instruction and At-Risk Programs	\$ 1,660,242	\$ (1,545)	\$ 1,658,697	\$ 1,617,823	\$ 40,874
Undistributed Expend. - Attend. & Social Work					
15-000-211-174-001-000-0000-000	\$ 73,320	\$ 435	\$ 73,755	\$ 73,755	\$ -
15-000-211-600-001-000-0000-000	\$ 50	\$ -	\$ 50	\$ 50	\$ -
Total Undistributed Expend. - Attend. & Social Work	\$ 73,370	\$ 435	\$ 73,805	\$ 73,805	\$ -
Undistributed Expenditures - Health Services					
15-000-213-100-001-000-0000-000	\$ 97,625	\$ -	\$ 97,625	\$ 97,625	\$ -
15-000-213-600-001-000-0000-000	\$ 100	\$ -	\$ 100	\$ 100	\$ -
Total Undistributed Expenditures - Health Services	\$ 97,725	\$ -	\$ 97,725	\$ 97,725	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-001-000-0000-000	\$ 49,784	\$ -	\$ 49,784	\$ 49,784	\$ -
15-000-218-600-001-000-0000-000	\$ 100	\$ -	\$ 100	\$ 100	\$ -
Total Undist. Expend. - Guidance Services	\$ 49,884	\$ -	\$ 49,884	\$ 49,884	\$ -
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-110-001-053-0000-000	\$ 1,000	\$ (1,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 1,000	\$ (1,000)	\$ -	\$ -	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-001-000-0000-000	\$ 104,967	\$ -	\$ 104,967	\$ 104,967	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 104,967	\$ -	\$ 104,967	\$ 104,967	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-001-000-0000-000	\$ 143,616	\$ 47,401	\$ 191,017	\$ 191,017	\$ -
15-000-240-105-001-000-0000-000	\$ 52,376	\$ -	\$ 52,376	\$ 49,296	\$ 3,080
15-000-240-600-001-000-0000-000	\$ 3,000	\$ -	\$ 3,000	\$ 2,752	\$ 248
Total Undist. Expend. - Support Serv. - School Admin.	\$ 198,992	\$ 47,401	\$ 246,393	\$ 243,065	\$ 3,328
Undist. Expend. - Custodial Services					
15-000-262-100-001-000-0000-000	\$ 34,220	\$ (3,516)	\$ 30,704	\$ 30,704	\$ -
15-000-262-107-001-000-0000-000	\$ 45,769	\$ 19,079	\$ 64,848	\$ 63,188	\$ 1,660
15-000-262-610-001-000-0000-000	\$ 595	\$ -	\$ 595	\$ 541	\$ 54
Total Undist. Expend. - Custodial Services	\$ 80,584	\$ 15,563	\$ 96,147	\$ 94,433	\$ 1,714
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 80,584	\$ 15,563	\$ 96,147	\$ 94,433	\$ 1,714
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-001-000-0000-000	\$ 2,500	\$ 5,020	\$ 7,520	\$ 6,865	\$ 655
Total Undist. Expend. - Student Transportation Serv.	\$ 2,500	\$ 5,020	\$ 7,520	\$ 6,865	\$ 655
UNALLOCATED BENEFITS					
15-000-291-220-001-000-0000-000	\$ 28,878	\$ 3,823	\$ 32,701	\$ 32,581	\$ 120
15-000-291-249-001-000-0000-000	\$ 28,778	\$ 25,413	\$ 54,191	\$ 53,878	\$ 313
15-000-291-270-001-000-0000-000	\$ 583,676	\$ -	\$ 583,676	\$ 583,676	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 641,332	\$ 29,236	\$ 670,568	\$ 670,135	\$ 433
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 641,332	\$ 29,236	\$ 670,568	\$ 670,135	\$ 433
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,250,354	\$ 96,655	\$ 1,347,009	\$ 1,340,879	\$ 6,130
TOTAL CURRENT EXPENDITURES	\$ 2,910,596	\$ 95,109	\$ 3,005,705	\$ 2,958,702	\$ 47,004
TOTAL SCHOOL BASED EXPENDITURES	\$ 2,910,596	\$ 95,109	\$ 3,005,705	\$ 2,958,702	\$ 47,004
Other Financing Sources:					
Operating Transfer In	\$ 2,910,596	\$ 95,109	\$ 3,005,705	\$ 2,958,702	\$ 47,004
Total Other Financing Sources	\$ 2,910,596	\$ 95,109	\$ 3,005,705	\$ 2,958,702	\$ 47,004
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 2</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-002-000-0000-000 Kindergarten - Salaries of Teachers	\$ 125,310	\$ 1,100	\$ 126,410	\$ 126,410	\$ -
15-120-100-101-002-000-0000-000 Grades 1-5 - Salaries of Teachers	\$ 1,053,806	\$ (4,378)	\$ 1,049,428	\$ 932,531	\$ 116,897
15-130-100-101-002-000-0000-000 Grades 6-8 - Salaries of Teachers	\$ 656,865	\$ -	\$ 656,865	\$ 590,712	\$ 66,153
15-130-100-101-002-053-0000-000 Grades 6-8 - Salaries of Teachers	\$ 10,000	\$ (10,000)	\$ -	\$ -	\$ -
Regular Programs - Undistributed Instruction					
15-190-100-106-002-000-0000-000 Other Salaries for Instruction	\$ 102,158	\$ -	\$ 102,158	\$ 53,714	\$ 48,444
15-190-100-500-002-000-0000-000 Other Purchased Services (400-500 series)	\$ 7,000	\$ -	\$ 7,000	\$ 71	\$ 6,929
15-190-100-610-002-000-0000-000 General Supplies	\$ 42,240	\$ -	\$ 42,240	\$ 33,173	\$ 9,067
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,997,379	\$ (13,278)	\$ 1,984,101	\$ 1,736,611	\$ 247,490
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-002-000-0000-000 Salaries of Teachers	\$ 350,592	\$ (5,285)	\$ 345,307	\$ 285,522	\$ 59,785
15-204-100-106-002-000-0000-000 Other Salaries for Instruction	\$ 188,395	\$ 30,409	\$ 218,804	\$ 191,987	\$ 26,817
15-204-100-610-002-000-0000-000 General Supplies	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -
Total Learning and/or Language Disabilities - Mild/Moderate	\$ 547,987	\$ 25,124	\$ 573,111	\$ 486,509	\$ 86,602
Resource Room/Resource Center:					
15-213-100-101-002-000-0000-000 Salaries of Teachers	\$ 680,344	\$ -	\$ 680,344	\$ 625,570	\$ 54,774
Total Resource Room/Resource Center	\$ 680,344	\$ -	\$ 680,344	\$ 625,570	\$ 54,774
Autism:					
15-214-100-101-002-000-0000-000 Salaries of Teachers	\$ 572,109	\$ 68,180	\$ 640,289	\$ 577,903	\$ 62,386
15-214-100-106-002-000-0000-000 Other Salaries for Instruction	\$ 376,071	\$ (7,331)	\$ 368,740	\$ 368,740	\$ -
15-214-100-610-002-000-0000-000 General Supplies	\$ 11,000	\$ -	\$ 11,000	\$ 6,341	\$ 4,659
Total Autism	\$ 959,180	\$ 60,849	\$ 1,020,029	\$ 952,984	\$ 67,045
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 2,187,511	\$ 85,973	\$ 2,273,484	\$ 2,065,063	\$ 208,421
Bilingual Education - Instruction					
15-240-100-101-002-000-0000-000 Salaries of Teachers	\$ 104,967	\$ 87,104	\$ 192,071	\$ 192,071	\$ -
15-240-100-106-002-000-0000-000 Other Salaries for Instruction	\$ 53,329	\$ (35,876)	\$ 17,453	\$ -	\$ 17,453
Total Bilingual Education - Instruction	\$ 158,296	\$ 51,228	\$ 209,524	\$ 192,071	\$ 17,453
Total Instruction and At-Risk Programs	\$ 4,343,186	\$ 123,923	\$ 4,467,109	\$ 3,993,745	\$ 473,365
Undistributed Expenditures - Health Services					
15-000-213-100-002-000-0000-000 Salaries	\$ 102,525	\$ -	\$ 102,525	\$ 102,525	\$ -
15-000-213-600-002-000-0000-000 Supplies and Materials	\$ 300	\$ -	\$ 300	\$ -	\$ 300
Total Undistributed Expenditures - Health Services	\$ 102,825	\$ -	\$ 102,825	\$ 102,525	\$ 300
Undist. Expend. - Guidance Services					
15-000-218-104-002-000-0000-000 Salaries of Other Professional Staff	\$ 128,540	\$ -	\$ 128,540	\$ 128,540	\$ -
15-000-218-600-002-000-0000-000 Supplies and Materials	\$ 200	\$ -	\$ 200	\$ -	\$ 200
Total Undist. Expend. - Guidance Services	\$ 128,740	\$ -	\$ 128,740	\$ 128,540	\$ 200
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-002-000-0000-000 Salaries of Supervisor of Instruction	\$ 24,555	\$ 203	\$ 24,758	\$ 24,758	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 24,555	\$ 203	\$ 24,758	\$ 24,758	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-002-000-0000-000 Salaries of Principals/Assistant Principals/Program Directors	\$ 289,090	\$ (16,351)	\$ 272,739	\$ 272,739	\$ -
15-000-240-105-002-000-0000-000 Salaries of Secretarial and Clerical Assistants	\$ 110,152	\$ (11,132)	\$ 99,020	\$ 99,020	\$ -
15-000-240-110-002-053-0000-000 Other Salaries	\$ -	\$ 405	\$ 405	\$ 403	\$ 3
15-000-240-590-002-000-0000-000 Other Purchased Services (400-500 series)	\$ 500	\$ -	\$ 500	\$ 26	\$ 474
15-000-240-600-002-000-0000-000 Supplies and Materials	\$ 8,000	\$ -	\$ 8,000	\$ 6,780	\$ 1,220
Total Undist. Expend. - Support Serv. - School Admin.	\$ 407,742	\$ (27,078)	\$ 380,664	\$ 378,968	\$ 1,697
Undist. Expend. - Custodial Services					
15-000-262-100-002-000-0000-000 Salaries	\$ 50,050	\$ -	\$ 50,050	\$ 50,050	\$ -
15-000-262-107-002-000-0000-000 Salaries of Non-instructional Aides	\$ 45,769	\$ 14,979	\$ 60,748	\$ 53,473	\$ 7,275
15-000-262-610-002-000-0000-000 General Supplies	\$ 1,180	\$ -	\$ 1,180	\$ 786	\$ 394
Total Undist. Expend. - Custodial Services	\$ 96,999	\$ 14,979	\$ 111,978	\$ 104,310	\$ 7,668
Undist. Expend. - Security					
15-000-266-100-002-000-0000-000 Salaries	\$ 41,498	\$ -	\$ 41,498	\$ 41,077	\$ 421
15-000-266-610-002-000-0000-000 General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 863	\$ 137
Total Undist. Expend. - Security	\$ 42,498	\$ -	\$ 42,498	\$ 41,940	\$ 558
Total Undist. Expend. - Oper. & Maint. Of Plant					
15-000-270-512-002-000-0000-000 Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ -	\$ 10,000	\$ 10,000	\$ 9,618	\$ 382
Total Undist. Expend. - Student Transportation Serv.	\$ -	\$ 10,000	\$ 10,000	\$ 9,618	\$ 382
UNALLOCATED BENEFITS					
15-000-291-220-002-000-0000-000 Social Security Contributions	\$ 85,799	\$ 954	\$ 86,753	\$ 86,487	\$ 266
15-000-291-249-002-000-0000-000 Other Retirement Contributions - Regular	\$ 72,840	\$ 51,055	\$ 123,895	\$ 123,219	\$ 676
15-000-291-270-002-000-0000-000 Health Benefits	\$ 1,697,130	\$ -	\$ 1,697,130	\$ 1,697,130	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,855,769	\$ 52,009	\$ 1,907,778	\$ 1,906,836	\$ 942
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,855,769	\$ 52,009	\$ 1,907,778	\$ 1,906,836	\$ 942
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,659,128	\$ 50,113	\$ 2,709,241	\$ 2,697,494	\$ 11,747
TOTAL CURRENT EXPENDITURES	\$ 7,002,314	\$ 174,037	\$ 7,176,351	\$ 6,691,239	\$ 485,112
TOTAL SCHOOL BASED EXPENDITURES	\$ 7,002,314	\$ 174,037	\$ 7,176,351	\$ 6,691,239	\$ 485,112
Other Financing Sources:					
Total Other Financing Sources	\$ 7,002,314	\$ 174,037	\$ 7,176,351	\$ 6,691,239	\$ 485,112
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 3</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-003-000-0000-000	Kindergarten - Salaries of Teachers	\$ 57,955	\$ 1,095	\$ 59,050	\$ 59,050	\$ -
15-120-100-101-003-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,014,775	\$ -	\$ 1,014,775	\$ 988,425	\$ 26,350
15-130-100-101-003-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 651,790	\$ (76,731)	\$ 575,059	\$ 573,322	\$ 1,737
15-130-100-101-003-053-0000-000	Grades 6-8 - Salaries of Teachers	\$ 7,000	\$ 791	\$ 7,791	\$ 7,791	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-106-003-000-0000-000	Other Salaries for Instruction	\$ 41,576	\$ 480	\$ 42,056	\$ 42,056	\$ -
15-190-100-610-003-000-0000-000	General Supplies	\$ 14,810	\$ -	\$ 14,810	\$ 14,810	\$ -
	TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>\$ 1,787,906</u>	<u>\$ (74,365)</u>	<u>\$ 1,713,541</u>	<u>\$ 1,685,454</u>	<u>\$ 28,088</u>
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-101-003-000-0000-000	Salaries of Teachers	\$ 58,455	\$ -	\$ 58,455	\$ 40,574	\$ 17,881
15-201-100-106-003-000-0000-000	Other Salaries for Instruction	\$ 31,826	\$ 480	\$ 32,306	\$ 32,306	\$ -
	Total Intellectual Disability - Mild	<u>\$ 90,281</u>	<u>\$ 480</u>	<u>\$ 90,761</u>	<u>\$ 72,880</u>	<u>\$ 17,881</u>
Resource Room/Resource Center:						
15-213-100-101-003-000-0000-000	Salaries of Teachers	\$ 554,823	\$ -	\$ 554,823	\$ 425,775	\$ 129,048
15-213-100-610-003-000-0000-000	General Supplies	\$ 13,500	\$ -	\$ 13,500	\$ 13,500	\$ -
	Total Resource Room/Resource Center	<u>\$ 568,323</u>	<u>\$ -</u>	<u>\$ 568,323</u>	<u>\$ 439,275</u>	<u>\$ 129,048</u>
	TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>\$ 658,604</u>	<u>\$ 480</u>	<u>\$ 659,084</u>	<u>\$ 512,155</u>	<u>\$ 146,929</u>
Bilingual Education - Instruction						
15-240-100-101-003-000-0000-000	Salaries of Teachers	\$ 166,607	\$ 2,999	\$ 169,606	\$ 121,039	\$ 48,567
15-240-100-610-003-000-0000-000	General Supplies	\$ 13,500	\$ -	\$ 13,500	\$ 13,500	\$ -
	Total Bilingual Education - Instruction	<u>\$ 180,107</u>	<u>\$ 2,999</u>	<u>\$ 183,106</u>	<u>\$ 134,539</u>	<u>\$ 48,567</u>
	Total Instruction and At-Risk Programs	<u>\$ 2,626,617</u>	<u>\$ (70,886)</u>	<u>\$ 2,555,731</u>	<u>\$ 2,332,148</u>	<u>\$ 223,584</u>
Undistributed Expenditures - Health Services						
15-000-213-100-003-000-0000-000	Salaries	\$ 74,080	\$ 62,647	\$ 136,727	\$ 72,601	\$ 64,126
15-000-213-600-003-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 500	\$ -
	Total Undistributed Expenditures - Health Services	<u>\$ 74,580</u>	<u>\$ 62,647</u>	<u>\$ 137,227</u>	<u>\$ 73,101</u>	<u>\$ 64,126</u>
Undist. Expend. - Guidance Services						
15-000-218-104-003-000-0000-000	Salaries of Other Professional Staff	\$ 78,188	\$ 1,000	\$ 79,188	\$ 79,188	\$ -
15-000-218-600-003-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 500	\$ -
	Total Undist. Expend. - Guidance Services	<u>\$ 78,688</u>	<u>\$ 1,000</u>	<u>\$ 79,688</u>	<u>\$ 79,688</u>	<u>\$ -</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-003-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 229,795	\$ (12,890)	\$ 216,905	\$ 213,658	\$ 3,247
15-000-240-105-003-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 52,376	\$ 704	\$ 53,080	\$ 53,080	\$ -
15-000-240-600-003-000-0000-000	Supplies and Materials	\$ 7,000	\$ -	\$ 7,000	\$ 6,233	\$ 767
	Total Undist. Expend. - Support Serv. - School Admin.	<u>\$ 289,171</u>	<u>\$ (12,186)</u>	<u>\$ 276,985</u>	<u>\$ 272,971</u>	<u>\$ 4,014</u>
Undist. Expend. - Custodial Services						
15-000-262-100-003-000-0000-000	Salaries	\$ 66,290	\$ -	\$ 66,290	\$ 66,290	\$ -
15-000-262-107-003-000-0000-000	Salaries of Non-instructional Aides	\$ 61,249	\$ 27,134	\$ 88,383	\$ 88,383	\$ -
15-000-262-610-003-000-0000-000	General Supplies	\$ 845	\$ -	\$ 845	\$ 243	\$ 602
	Total Undist. Expend. - Custodial Services	<u>\$ 128,384</u>	<u>\$ 27,134</u>	<u>\$ 155,518</u>	<u>\$ 154,916</u>	<u>\$ 602</u>
	Total Undist. Expend. - Oper. & Maint. Of Plant	<u>\$ 128,384</u>	<u>\$ 27,134</u>	<u>\$ 155,518</u>	<u>\$ 154,916</u>	<u>\$ 602</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-003-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 7,000	\$ -	\$ 7,000	\$ 5,366	\$ 1,634
	Total Undist. Expend. - Student Transportation Serv.	<u>\$ 7,000</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 5,366</u>	<u>\$ 1,634</u>
UNALLOCATED BENEFITS						
15-000-291-220-003-000-0000-000	Social Security Contributions	\$ 31,662	\$ 7,374	\$ 39,036	\$ 38,841	\$ 195
15-000-291-249-003-000-0000-000	Other Retirement Contributions - Regular	\$ 60,257	\$ 39,826	\$ 100,083	\$ 99,654	\$ 429
15-000-291-270-003-000-0000-000	Health Benefits	\$ 1,104,550	\$ -	\$ 1,104,550	\$ 1,104,550	\$ -
	TOTAL UNALLOCATED BENEFITS	<u>\$ 1,196,469</u>	<u>\$ 47,200</u>	<u>\$ 1,243,669</u>	<u>\$ 1,243,045</u>	<u>\$ 624</u>
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>\$ 1,196,469</u>	<u>\$ 47,200</u>	<u>\$ 1,243,669</u>	<u>\$ 1,243,045</u>	<u>\$ 624</u>
	TOTAL UNDISTRIBUTED EXPENDITURES	<u>\$ 1,774,292</u>	<u>\$ 125,795</u>	<u>\$ 1,900,087</u>	<u>\$ 1,829,088</u>	<u>\$ 70,999</u>
	TOTAL CURRENT EXPENDITURES	<u>\$ 4,400,909</u>	<u>\$ 54,910</u>	<u>\$ 4,455,819</u>	<u>\$ 4,161,236</u>	<u>\$ 294,583</u>
	TOTAL SCHOOL BASED EXPENDITURES	<u>\$ 4,400,909</u>	<u>\$ 54,910</u>	<u>\$ 4,455,819</u>	<u>\$ 4,161,236</u>	<u>\$ 294,583</u>
Other Financing Sources:						
	Operating Transfer In	\$ 4,400,909	\$ 54,910	\$ 4,455,819	\$ 4,161,236	\$ 294,583
	Total Other Financing Sources	<u>\$ 4,400,909</u>	<u>\$ 54,910</u>	<u>\$ 4,455,819</u>	<u>\$ 4,161,236</u>	<u>\$ 294,583</u>
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<u>School: No. 4 (Rev. Dr. Frank Nanier Jr. 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:					
15-120-100-101-004-000-0000-000	\$ 1,749,425	\$ (85,233)	\$ 1,664,192	\$ 1,473,970	\$ 190,223
15-120-100-101-004-056-0000-000	\$ 2,000	\$ -	\$ 2,000	\$ 1,578	\$ 422
15-130-100-101-004-000-0000-000	\$ 901,540	\$ (80,000)	\$ 821,540	\$ 596,138	\$ 225,402
15-130-100-101-004-053-0000-000	\$ 12,000	\$ -	\$ 12,000	\$ 2,596	\$ 9,404
Regular Programs - Undistributed Instruction					
15-190-100-500-004-000-0000-000	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-190-100-610-004-000-0000-000	\$ 38,400	\$ (4,000)	\$ 34,400	\$ 19,824	\$ 14,576
15-190-100-640-004-000-0000-000	\$ 10,000	\$ -	\$ 10,000	\$ 2,824	\$ 7,176
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,715,365	\$ (169,233)	\$ 2,546,132	\$ 2,096,929	\$ 449,203
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-004-000-0000-000	\$ 379,961	\$ -	\$ 379,961	\$ 271,185	\$ 108,776
15-204-100-106-004-000-0000-000	\$ 192,620	\$ -	\$ 192,620	\$ 163,986	\$ 28,634
15-204-100-610-004-000-0000-000	\$ 5,000	\$ -	\$ 5,000	\$ 2,824	\$ 2,176
15-204-100-640-004-000-0000-000	\$ 2,320	\$ -	\$ 2,320	\$ -	\$ 2,320
Total Learning and/or Language Disabilities - Mild/Moderate	\$ 579,901	\$ -	\$ 579,901	\$ 437,995	\$ 141,906
Resource Room/Resource Center:					
15-213-100-101-004-000-0000-000	\$ 520,282	\$ -	\$ 520,282	\$ 442,953	\$ 77,329
Total Resource Room/Resource Center	\$ 520,282	\$ -	\$ 520,282	\$ 442,953	\$ 77,329
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 1,100,183	\$ -	\$ 1,100,183	\$ 880,948	\$ 219,235
Bilingual Education - Instruction					
15-240-100-101-004-000-0000-000	\$ 52,617	\$ 5,366	\$ 57,983	\$ 57,983	\$ -
15-240-100-610-004-000-0000-000	\$ 500	\$ -	\$ 500	\$ 500	\$ -
15-240-100-640-004-000-0000-000	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Bilingual Education - Instruction	\$ 53,617	\$ 5,366	\$ 58,983	\$ 58,483	\$ 500
Total Instruction and At-Risk Programs	\$ 3,869,165	\$ (163,867)	\$ 3,705,298	\$ 3,036,360	\$ 668,938
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-004-000-0000-000	\$ 12,900	\$ 3,890	\$ 16,790	\$ 16,790	\$ -
Total Undistributed Expend. - Attend. & Social Work	\$ 12,900	\$ 3,890	\$ 16,790	\$ 16,790	\$ -
Undistributed Expenditures - Health Services					
15-000-213-100-004-000-0000-000	\$ 84,655	\$ 875	\$ 85,530	\$ 85,530	\$ -
15-000-213-600-004-000-0000-000	\$ 1,000	\$ -	\$ 1,000	\$ 927	\$ 73
Total Undistributed Expenditures - Health Services	\$ 85,655	\$ 875	\$ 86,530	\$ 86,457	\$ 73
Undist. Expend. - Guidance Services					
15-000-218-104-004-000-0000-000	\$ 105,967	\$ 54,942	\$ 160,909	\$ 160,909	\$ -
15-000-218-600-004-000-0000-000	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Undist. Expend. - Guidance Services	\$ 106,467	\$ 54,942	\$ 161,409	\$ 160,909	\$ 500
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-004-000-0000-000	\$ 3,000	\$ (2,385)	\$ 615	\$ -	\$ 615
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 3,000	\$ (2,385)	\$ 615	\$ -	\$ 615
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-004-000-0000-000	\$ 255,345	\$ 872	\$ 256,217	\$ 256,217	\$ -
15-000-240-105-004-000-0000-000	\$ 114,780	\$ 13,750	\$ 128,530	\$ 100,421	\$ 28,109
15-000-240-590-004-000-0000-000	\$ 1,000	\$ -	\$ 1,000	\$ 100	\$ 900
15-000-240-600-004-000-0000-000	\$ 10,000	\$ -	\$ 10,000	\$ 8,220	\$ 1,780
15-000-240-800-004-000-0000-000	\$ -	\$ 385	\$ 385	\$ 385	\$ -
Total Undist. Expend. - Support Serv. - School Admin.	\$ 381,125	\$ 15,007	\$ 396,132	\$ 365,343	\$ 30,789
Undist. Expend. - Custodial Services					
15-000-262-100-004-000-0000-000	\$ 67,740	\$ (10,789)	\$ 56,951	\$ 56,950	\$ 1
15-000-262-107-004-000-0000-000	\$ 30,960	\$ 5,112	\$ 36,072	\$ 15,594	\$ 20,478
15-000-262-610-004-000-0000-000	\$ 1,270	\$ -	\$ 1,270	\$ 757	\$ 513
Total Undist. Expend. - Custodial Services	\$ 99,970	\$ (5,677)	\$ 94,293	\$ 73,301	\$ 20,992
Undist. Expend. - Security					
15-000-266-100-004-000-0000-000	\$ 78,698	\$ (6,249)	\$ 72,449	\$ 72,448	\$ 1
15-000-266-610-004-000-0000-000	\$ 2,000	\$ -	\$ 2,000	\$ 1,763	\$ 237
Total Undist. Expend. - Security	\$ 80,698	\$ (6,249)	\$ 74,449	\$ 74,211	\$ 238
Total Undist. Expend. - Oper. & Maint. Of Plant					
15-000-270-512-004-000-0000-000	\$ 180,668	\$ (11,926)	\$ 168,742	\$ 147,512	\$ 21,230
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-004-000-0000-000	\$ 5,000	\$ 4,000	\$ 9,000	\$ 6,599	\$ 2,401
Total Undist. Expend. - Student Transportation Serv.	\$ 5,000	\$ 4,000	\$ 9,000	\$ 6,599	\$ 2,401
UNALLOCATED BENEFITS					
15-000-291-220-004-000-0000-000	\$ 56,339	\$ 3,629	\$ 59,968	\$ 59,610	\$ 358
15-000-291-249-004-000-0000-000	\$ 88,197	\$ 72,251	\$ 160,448	\$ 159,504	\$ 944
15-000-291-270-004-000-0000-000	\$ 1,453,751	\$ -	\$ 1,453,751	\$ 1,453,751	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,598,287	\$ 75,880	\$ 1,674,167	\$ 1,672,865	\$ 1,302
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,598,287	\$ 75,880	\$ 1,674,167	\$ 1,672,865	\$ 1,302
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,373,102	\$ 140,283	\$ 2,513,385	\$ 2,456,475	\$ 56,910
TOTAL CURRENT EXPENDITURES	\$ 6,242,267	\$ (23,584)	\$ 6,218,683	\$ 5,492,834	\$ 725,848
TOTAL SCHOOL BASED EXPENDITURES	\$ 6,242,267	\$ (23,584)	\$ 6,218,683	\$ 5,492,834	\$ 725,848
Other Financing Sources:					
Operating Transfer In	\$ 6,242,267	\$ (23,584)	\$ 6,218,683	\$ 5,492,834	\$ 725,848
Total Other Financing Sources	\$ 6,242,267	\$ (23,584)	\$ 6,218,683	\$ 5,492,834	\$ 725,848
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 5</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:						
15-110-100-101-005-000-0000-000	Kindergarten - Salaries of Teachers	\$ 385,165	\$ 25,696	\$ 410,861	\$ 410,861	\$ -
15-120-100-101-005-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,701,710	\$ (37,665)	\$ 2,664,045	\$ 2,664,045	\$ -
15-120-100-101-005-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000
Regular Programs - Undistributed Instruction						
15-190-100-106-005-000-0000-000	Other Salaries for Instruction	\$ 277,399	\$ 36,384	\$ 313,783	\$ 313,783	\$ -
15-190-100-610-005-000-0000-000	General Supplies	\$ 59,196	\$ 10,100	\$ 69,296	\$ 61,854	\$ 7,442
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 3,431,470	\$ 34,515	\$ 3,465,985	\$ 3,450,543	\$ 15,442
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-005-000-0000-000	Salaries of Teachers	\$ 126,900	\$ (48,434)	\$ 78,466	\$ 78,466	\$ -
15-204-100-106-005-000-0000-000	Other Salaries for Instruction	\$ 86,155	\$ 1,365	\$ 87,520	\$ 87,520	\$ -
15-204-100-610-005-000-0000-000	General Supplies	\$ 5,602	\$ -	\$ 5,602	\$ 4,354	\$ 1,248
	Total Learning and/or Language Disabilities - Mild/Moderate	\$ 218,657	\$ (47,069)	\$ 171,588	\$ 170,340	\$ 1,248
Resource Room/Resource Center:						
15-213-100-101-005-000-0000-000	Salaries of Teachers	\$ 525,118	\$ -	\$ 525,118	\$ 503,281	\$ 21,837
15-213-100-610-005-000-0000-000	General Supplies	\$ 8,032	\$ -	\$ 8,032	\$ 6,784	\$ 1,248
	Total Resource Room/Resource Center	\$ 533,150	\$ -	\$ 533,150	\$ 510,065	\$ 23,085
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 751,807	\$ (47,069)	\$ 704,738	\$ 680,405	\$ 24,334
Bilingual Education - Instruction						
15-240-100-101-005-000-0000-000	Salaries of Teachers	\$ 1,126,381	\$ -	\$ 1,126,381	\$ 981,953	\$ 144,428
15-240-100-610-005-000-0000-000	General Supplies	\$ 24,580	\$ -	\$ 24,580	\$ 20,707	\$ 3,873
	Total Bilingual Education - Instruction	\$ 1,150,961	\$ -	\$ 1,150,961	\$ 1,002,660	\$ 148,301
Before/After School Programs - Instruction						
15-421-100-101-005-053-0000-000	Salaries of Teachers	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
	Total Before/After School Programs - Instruction	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
	Total Instruction and At-Risk Programs	\$ 5,334,238	\$ (8,554)	\$ 5,325,684	\$ 5,133,607	\$ 192,077
Undistributed Expenditures - Health Services						
15-000-213-100-005-000-0000-000	Salaries	\$ 60,655	\$ 1,105	\$ 61,760	\$ 61,760	\$ -
15-000-213-600-005-000-0000-000	Supplies and Materials	\$ 400	\$ -	\$ 400	\$ -	\$ 400
	Total Undistributed Expenditures - Health Services	\$ 61,055	\$ 1,105	\$ 62,160	\$ 61,760	\$ 400
Undist. Expend. - Guidance Services						
15-000-218-104-005-000-0000-000	Salaries of Other Professional Staff	\$ 138,731	\$ 25,196	\$ 163,927	\$ 139,268	\$ 24,659
15-000-218-600-005-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Total Undist. Expend. - Guidance Services	\$ 139,231	\$ 25,196	\$ 164,427	\$ 139,268	\$ 25,159
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-005-000-0000-000	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						
15-000-222-600-005-000-0000-000	Supplies and Materials	\$ 7,000	\$ (7,000)	\$ -	\$ -	\$ -
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 7,000	\$ (7,000)	\$ -	\$ -	\$ -
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-320-005-000-0000-000	Purchased Professional - Educational Services	\$ 5,000	\$ (2,000)	\$ 3,000	\$ -	\$ 3,000
	Total Undist. Expend. - Instructional Staff Training Serv.	\$ 5,000	\$ (2,000)	\$ 3,000	\$ -	\$ 3,000
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-005-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 354,219	\$ 28,063	\$ 382,282	\$ 382,282	\$ -
15-000-240-105-005-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 106,752	\$ 1,908	\$ 108,660	\$ 108,660	\$ -
15-000-240-600-005-000-0000-000	Supplies and Materials	\$ 8,000	\$ (2,150)	\$ 5,850	\$ 3,269	\$ 2,581
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 468,971	\$ 27,821	\$ 496,792	\$ 494,210	\$ 2,582
Undist. Expend. - Custodial Services						
15-000-262-100-005-000-0000-000	Salaries	\$ 69,390	\$ -	\$ 69,390	\$ 69,390	\$ -
15-000-262-107-005-000-0000-000	Salaries of Non-instructional Aides	\$ 68,989	\$ 18,552	\$ 87,541	\$ 84,503	\$ 3,038
15-000-262-610-005-000-0000-000	General Supplies	\$ 1,845	\$ -	\$ 1,845	\$ 1,611	\$ 234
	Total Undist. Expend. - Custodial Services	\$ 140,224	\$ 18,552	\$ 158,776	\$ 155,504	\$ 3,272
Undist. Expend. - Security						
15-000-266-100-005-000-0000-000	Salaries	\$ 53,612	\$ 385	\$ 53,997	\$ 53,997	\$ -
15-000-266-610-005-000-0000-000	General Supplies	\$ 400	\$ -	\$ 400	\$ 365	\$ 35
	Total Undist. Expend. - Security	\$ 54,012	\$ 385	\$ 54,397	\$ 54,362	\$ 35
Total Undist. Expend. - Oper. & Maint. Of Plant						
15-000-270-512-005-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ -	\$ 2,150	\$ 2,150	\$ 2,136	\$ 14
	Total Undist. Expend. - Student Transportation Serv.	\$ -	\$ 2,150	\$ 2,150	\$ 2,136	\$ 14
UNALLOCATED BENEFITS						
15-000-291-220-005-000-0000-000	Social Security Contributions	\$ 82,608	\$ 14,440	\$ 97,048	\$ 96,134	\$ 914
15-000-291-249-005-000-0000-000	Other Retirement Contributions - Regular	\$ 159,608	\$ 86,763	\$ 246,371	\$ 242,744	\$ 3,627
15-000-291-270-005-000-0000-000	Health Benefits	\$ 2,060,444	\$ -	\$ 2,060,444	\$ 2,060,444	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 2,302,660	\$ 101,203	\$ 2,403,863	\$ 2,399,322	\$ 4,541
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 2,302,660	\$ 101,203	\$ 2,403,863	\$ 2,399,322	\$ 4,541
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 3,188,153	\$ 167,412	\$ 3,355,565	\$ 3,316,561	\$ 39,004
	TOTAL CURRENT EXPENDITURES	\$ 8,522,391	\$ 158,859	\$ 8,681,250	\$ 8,450,169	\$ 231,081
	TOTAL SCHOOL BASED EXPENDITURES	\$ 8,522,391	\$ 158,859	\$ 8,681,250	\$ 8,450,169	\$ 231,081
Other Financing Sources:						
	Operating Transfer In	\$ 8,522,391	\$ 158,859	\$ 8,681,250	\$ 8,450,169	\$ 231,081
	Total Other Financing Sources	\$ 8,522,391	\$ 158,859	\$ 8,681,250	\$ 8,450,169	\$ 231,081
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1						
		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30						
		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 6 (Senator Frank Lautenberg 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:						
15-110-100-101-006-000-0000-000	Kindergarten - Salaries of Teachers	\$ 178,565	\$ 21,252	\$ 199,817	\$ 199,817	\$ -
15-120-100-101-006-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,152,628	\$ 83,102	\$ 1,235,730	\$ 1,015,958	\$ 219,772
15-120-100-101-006-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ 1,568	\$ 2,432
15-130-100-101-006-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 949,155	\$ -	\$ 949,155	\$ 692,404	\$ 256,751
15-130-100-101-006-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Regular Programs - Undistributed Instruction						
15-190-100-106-006-000-0000-000	Other Salaries for Instruction	\$ 160,417	\$ -	\$ 160,417	\$ 148,853	\$ 11,564
15-190-100-610-006-000-0000-000	General Supplies	\$ 40,000	\$ -	\$ 40,000	\$ 38,869	\$ 1,131
15-190-100-640-006-000-0000-000	Textbooks	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
15-190-100-800-006-000-0000-000	Other Objects	\$ 3,701	\$ (400)	\$ 3,301	\$ 2,205	\$ 1,096
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,493,466	\$ 103,953	\$ 2,597,419	\$ 2,102,673	\$ 494,747
SPECIAL EDUCATION - INSTRUCTION						
Resource Room/Resource Center:						
15-213-100-101-006-000-0000-000	Salaries of Teachers	\$ 350,543	\$ 41,054	\$ 391,597	\$ 294,049	\$ 97,548
15-213-100-610-006-000-0000-000	General Supplies	\$ 1,840	\$ -	\$ 1,840	\$ 1,840	\$ -
	Total Resource Room/Resource Center	\$ 352,383	\$ 41,054	\$ 393,437	\$ 295,889	\$ 97,548
Autism:						
15-214-100-101-006-000-0000-000	Salaries of Teachers	\$ 310,972	\$ -	\$ 310,972	\$ 251,235	\$ 59,737
15-214-100-106-006-000-0000-000	Other Salaries for Instruction	\$ 229,469	\$ (5,333)	\$ 224,136	\$ 219,109	\$ 5,027
15-214-100-610-006-000-0000-000	General Supplies	\$ 10,364	\$ -	\$ 10,364	\$ 7,590	\$ 2,774
	Total Autism	\$ 550,805	\$ (5,333)	\$ 545,472	\$ 477,933	\$ 67,539
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 903,188	\$ 35,721	\$ 938,909	\$ 773,823	\$ 165,086
Bilingual Education - Instruction						
15-240-100-101-006-000-0000-000	Salaries of Teachers	\$ 408,216	\$ (241,956)	\$ 166,260	\$ 106,923	\$ 59,337
15-240-100-610-006-000-0000-000	General Supplies	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
	Total Bilingual Education - Instruction	\$ 418,216	\$ (241,956)	\$ 176,260	\$ 116,923	\$ 59,337
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-006-053-0000-000	Salaries	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	Total School-Spon. Cocurricular Actvts. - Inst.	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	Total Instruction and At-Risk Programs	\$ 3,816,870	\$ (102,282)	\$ 3,714,588	\$ 2,993,418	\$ 721,170
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-006-000-0000-000	Salaries	\$ -	\$ 17,931	\$ 17,931	\$ 16,301	\$ 1,630
15-000-211-600-006-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
	Total Undistributed Expend. - Attend. & Social Work	\$ 1,000	\$ 17,931	\$ 18,931	\$ 17,301	\$ 1,630
Undistributed Expenditures - Health Services						
15-000-213-100-006-000-0000-000	Salaries	\$ 97,625	\$ -	\$ 97,625	\$ 97,625	\$ -
15-000-213-600-006-000-0000-000	Supplies and Materials	\$ 400	\$ 400	\$ 800	\$ 732	\$ 68
	Total Undistributed Expenditures - Health Services	\$ 98,025	\$ 400	\$ 98,425	\$ 98,357	\$ 68
Undist. Expend. - Guidance Services						
15-000-218-104-006-000-0000-000	Salaries of Other Professional Staff	\$ 61,455	\$ 109,533	\$ 170,988	\$ 154,091	\$ 16,897
15-000-218-600-006-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 920	\$ 80
	Total Undist. Expend. - Guidance Services	\$ 62,455	\$ 109,533	\$ 171,988	\$ 155,012	\$ 16,976
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-006-000-0000-000	Salaries of Supervisor of Instruction	\$ 23,386	\$ 193	\$ 23,579	\$ 23,579	\$ -
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 23,386	\$ 193	\$ 23,579	\$ 23,579	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-600-006-000-0000-000	Supplies and Materials	\$ 12,605	\$ -	\$ 12,605	\$ 10,358	\$ 2,247
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 12,605	\$ -	\$ 12,605	\$ 10,358	\$ 2,247
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-006-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 294,565	\$ (16,162)	\$ 278,403	\$ 278,403	\$ -
15-000-240-105-006-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 105,952	\$ 12,808	\$ 118,760	\$ 77,812	\$ 40,948
15-000-240-600-006-000-0000-000	Supplies and Materials	\$ 10,000	\$ -	\$ 10,000	\$ 9,171	\$ 829
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 410,517	\$ (3,354)	\$ 407,163	\$ 365,386	\$ 41,777
Undist. Expend. - Custodial Services						
15-000-262-100-006-000-0000-000	Salaries	\$ 49,500	\$ -	\$ 49,500	\$ 49,500	\$ -
15-000-262-107-006-000-0000-000	Salaries of Non-instructional Aides	\$ 53,509	\$ 22,255	\$ 75,764	\$ 75,764	\$ -
15-000-262-610-006-000-0000-000	General Supplies	\$ 1,430	\$ -	\$ 1,430	\$ 854	\$ 576
	Total Undist. Expend. - Custodial Services	\$ 104,439	\$ 22,255	\$ 126,694	\$ 126,118	\$ 576
Undist. Expend. - Security						
15-000-266-100-006-000-0000-000	Salaries	\$ 78,698	\$ (6,249)	\$ 72,449	\$ 72,448	\$ 1
	Total Undist. Expend. - Security	\$ 78,698	\$ (6,249)	\$ 72,449	\$ 72,448	\$ 1
Total Undist. Expend. - Oper. & Maint. Of Plant						
	Undist. Expend. - Student Transportation Serv.	\$ 183,137	\$ 16,006	\$ 199,143	\$ 198,566	\$ 577
15-000-270-512-006-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
	Total Undist. Expend. - Student Transportation Serv.	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
UNALLOCATED BENEFITS						
15-000-291-220-006-000-0000-000	Social Security Contributions	\$ 74,666	\$ 2,809	\$ 77,475	\$ 77,143	\$ 332
15-000-291-249-006-000-0000-000	Other Retirement Contributions - Regular	\$ 113,983	\$ 45,207	\$ 159,190	\$ 158,374	\$ 816
15-000-291-270-006-000-0000-000	Health Benefits	\$ 1,468,233	\$ -	\$ 1,468,233	\$ 1,468,233	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 1,656,882	\$ 48,016	\$ 1,704,898	\$ 1,703,750	\$ 1,148
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,656,882	\$ 48,016	\$ 1,704,898	\$ 1,703,750	\$ 1,148
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,453,007	\$ 188,725	\$ 2,641,732	\$ 2,577,309	\$ 64,423
	TOTAL CURRENT EXPENDITURES	\$ 6,269,877	\$ 86,444	\$ 6,356,321	\$ 5,570,728	\$ 785,593

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 6 (Senator Frank Lautenberg School)</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:					
15-130-100-730-006-000-0000-000	\$ -	\$ 7,000	\$ 7,000	\$ 6,944	\$ 56
Total Equipment	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 6,944</u>	<u>\$ 56</u>
TOTAL CAPITAL OUTLAY	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 6,944</u>	<u>\$ 56</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>\$ 6,269,877</u>	<u>\$ 93,444</u>	<u>\$ 6,363,321</u>	<u>\$ 5,577,672</u>	<u>\$ 785,649</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,269,877	\$ 93,444	\$ 6,363,321	\$ 5,577,672	\$ 785,649
Total Other Financing Sources	<u>\$ 6,269,877</u>	<u>\$ 93,444</u>	<u>\$ 6,363,321</u>	<u>\$ 5,577,672</u>	<u>\$ 785,649</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<u>School: No. 7</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-007-000-0000-000	Kindergarten - Salaries of Teachers	\$ -	\$ 238,602	\$ 238,602	\$ 238,602	\$ -
15-120-100-101-007-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 196,633	\$ 1,110,745	\$ 1,307,378	\$ 1,307,378	\$ -
15-130-100-101-007-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 701,766	\$ (647,374)	\$ 54,392	\$ 54,392	\$ -
15-130-100-101-007-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 5,800	\$ (5,800)	\$ -	\$ -	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-106-007-000-0000-000	Other Salaries for Instruction	\$ -	\$ 122,483	\$ 122,483	\$ 122,483	\$ -
15-190-100-500-007-000-0000-000	Other Purchased Services (400-500 series)	\$ 5,350	\$ 5,200	\$ 10,550	\$ -	\$ 10,550
15-190-100-610-007-000-0000-000	General Supplies	\$ 3,495	\$ 31,045	\$ 34,540	\$ 26,667	\$ 7,873
15-190-100-800-007-000-0000-000	Other Objects	\$ 1,000	\$ (1,000)	\$ -	\$ -	\$ -
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 914,044	\$ 853,901	\$ 1,767,945	\$ 1,749,522	\$ 18,423
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-007-000-0000-000	Salaries of Teachers	\$ 116,410	\$ 148,061	\$ 264,471	\$ 112,435	\$ 152,036
15-204-100-106-007-000-0000-000	Other Salaries for Instruction	\$ 129,885	\$ (46,479)	\$ 83,406	\$ 60,764	\$ 22,642
15-204-100-610-007-000-0000-000	General Supplies	\$ 10,335	\$ (10,335)	\$ -	\$ -	\$ -
	Total Learning and/or Language Disabilities - Mild/Moderate	\$ 256,630	\$ 91,247	\$ 347,877	\$ 173,199	\$ 174,678
Multiple Disabilities:						
15-212-100-101-007-000-0000-000	Salaries of Teachers	\$ 58,455	\$ (58,455)	\$ -	\$ -	\$ -
15-212-100-106-007-000-0000-000	Other Salaries for Instruction	\$ 51,257	\$ (51,257)	\$ -	\$ -	\$ -
	Total Multiple Disabilities	\$ 109,712	\$ (109,712)	\$ -	\$ -	\$ -
Resource Room/Resource Center:						
15-213-100-101-007-000-0000-000	Salaries of Teachers	\$ 294,790	\$ 105,976	\$ 400,766	\$ 266,922	\$ 133,844
15-213-100-610-007-000-0000-000	General Supplies	\$ 1,900	\$ (1,900)	\$ -	\$ -	\$ -
	Total Resource Room/Resource Center	\$ 296,690	\$ 104,076	\$ 400,766	\$ 266,922	\$ 133,844
Autism:						
15-214-100-106-007-000-0000-000	Other Salaries for Instruction	\$ -	\$ 45,972	\$ 45,972	\$ -	\$ 45,972
	Total Autism	\$ -	\$ 45,972	\$ 45,972	\$ -	\$ 45,972
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 663,032	\$ 131,583	\$ 794,615	\$ 440,122	\$ 354,493
Bilingual Education - Instruction						
15-240-100-101-007-000-0000-000	Salaries of Teachers	\$ 115,999	\$ 111,784	\$ 227,783	\$ 167,201	\$ 60,582
15-240-100-610-007-000-0000-000	General Supplies	\$ 2,535	\$ (2,535)	\$ -	\$ -	\$ -
	Total Bilingual Education - Instruction	\$ 118,534	\$ 109,249	\$ 227,783	\$ 167,201	\$ 60,582
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-007-053-0000-000	Salaries	\$ 1,750	\$ (1,750)	\$ -	\$ -	\$ -
	Total Instruction and At-Risk Programs	\$ 1,697,360	\$ 1,092,983	\$ 2,790,343	\$ 2,356,844	\$ 433,499
Undistributed Expenditures - Health Services						
15-000-213-100-007-000-0000-000	Salaries	\$ 99,567	\$ 700	\$ 100,267	\$ 100,267	\$ -
	Total Undistributed Expenditures - Health Services	\$ 99,567	\$ 700	\$ 100,267	\$ 100,267	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-007-000-0000-000	Salaries of Other Professional Staff	\$ 80,900	\$ (28,761)	\$ 52,139	\$ 52,139	\$ -
	Total Undist. Expend. - Guidance Services	\$ 80,900	\$ (28,761)	\$ 52,139	\$ 52,139	\$ -
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-007-000-0000-000	Purchased Prof. Educational Services	\$ 2,300	\$ (2,300)	\$ -	\$ -	\$ -
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 2,300	\$ (2,300)	\$ -	\$ -	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-007-000-0000-000	Salaries	\$ 106,033	\$ (96,797)	\$ 9,236	\$ -	\$ 9,236
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 106,033	\$ (96,797)	\$ 9,236	\$ -	\$ 9,236
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-007-000-0000-000	Other Purchased Services (400-500 series)	\$ 600	\$ 1,400	\$ 2,000	\$ -	\$ 2,000
	Total Undist. Expend. - Instructional Staff Training Serv.	\$ 600	\$ 1,400	\$ 2,000	\$ -	\$ 2,000
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-007-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 131,609	\$ 111,351	\$ 242,960	\$ 242,960	\$ -
15-000-240-105-007-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 55,076	\$ 38,858	\$ 93,934	\$ 61,806	\$ 32,128
15-000-240-110-007-053-0000-000	Other Salaries	\$ -	\$ 11,000	\$ 11,000	\$ 4,327	\$ 6,673
15-000-240-590-007-000-0000-000	Other Purchased Services (400-500 series)	\$ 600	\$ (600)	\$ -	\$ -	\$ -
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 187,285	\$ 160,609	\$ 347,894	\$ 309,093	\$ 38,801
Undist. Expend. - Custodial Services						
15-000-262-100-007-000-0000-000	Salaries	\$ 65,440	\$ 118,333	\$ 183,773	\$ 134,830	\$ 48,943
15-000-262-107-007-000-0000-000	Salaries of Non-instructional Aides	\$ 30,289	\$ 55,038	\$ 85,327	\$ 66,527	\$ 18,800
15-000-262-610-007-000-0000-000	General Supplies	\$ 518	\$ 180	\$ 698	\$ 536	\$ 162
	Total Undist. Expend. - Custodial Services	\$ 96,247	\$ 173,551	\$ 269,798	\$ 201,893	\$ 67,905
Undist. Expend. - Security						
15-000-266-610-007-000-0000-000	General Supplies	\$ 300	\$ (300)	\$ -	\$ -	\$ -
	Total Undist. Expend. - Security	\$ 300	\$ (300)	\$ -	\$ -	\$ -
Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-007-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,000	\$ -	\$ 3,000	\$ 1,792	\$ 1,208
	Total Undist. Expend. - Student Transportation Serv.	\$ 3,000	\$ -	\$ 3,000	\$ 1,792	\$ 1,208
UNALLOCATED BENEFITS						
15-000-291-220-007-000-0000-000	Social Security Contributions	\$ 33,014	\$ 33,400	\$ 66,414	\$ 43,737	\$ 22,677
15-000-291-249-007-000-0000-000	Other Retirement Contributions - Regular	\$ 36,126	\$ 19,024	\$ 55,150	\$ 55,150	\$ -
15-000-291-270-007-000-0000-000	Health Benefits	\$ 793,149	\$ 599,099	\$ 1,392,248	\$ 1,392,248	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 862,289	\$ 651,524	\$ 1,513,813	\$ 1,491,136	\$ 22,677
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 862,289	\$ 651,524	\$ 1,513,813	\$ 1,491,136	\$ 22,677
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,438,521	\$ 859,626	\$ 2,298,147	\$ 2,156,320	\$ 141,827
	TOTAL CURRENT EXPENDITURES	\$ 3,135,881	\$ 1,952,609	\$ 5,088,490	\$ 4,513,163	\$ 575,326

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 7</u>		Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
TOTAL SCHOOL BASED EXPENDITURES		\$ 3,135,881	\$ 1,952,609	\$ 5,088,490	\$ 4,513,163	\$ 575,326
Other Financing Sources:						
	Operating Transfer In	\$ 3,135,881	\$ 1,952,609	\$ 5,088,490	\$ 4,513,163	\$ 575,326
Total Other Financing Sources		\$ 3,135,881	\$ 1,952,609	\$ 5,088,490	\$ 4,513,163	\$ 575,326
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 8</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:						
15-110-100-101-008-000-0000-000	Kindergarten - Salaries of Teachers	\$ 63,455	\$ 3,422	\$ 66,877	\$ 66,877	\$ -
15-120-100-101-008-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 470,552	\$ 89,502	\$ 560,054	\$ 560,054	\$ -
15-120-100-101-008-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
15-130-100-101-008-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 998,030	\$ (80,000)	\$ 918,030	\$ 884,364	\$ 33,666
Regular Programs - Undistributed Instruction						
15-190-100-106-008-000-0000-000	Other Salaries for Instruction	\$ 108,658	\$ -	\$ 108,658	\$ 89,364	\$ 19,294
15-190-100-610-008-000-0000-000	General Supplies	\$ 35,000	\$ (3,000)	\$ 32,000	\$ 29,252	\$ 2,748
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,679,695	\$ 9,924	\$ 1,689,619	\$ 1,629,911	\$ 59,708
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Moderate:						
15-202-100-610-008-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 785	\$ 215
Total Intellectual Disability - Moderate:		\$ 1,000	\$ -	\$ 1,000	\$ 785	\$ 215
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-008-000-0000-000	Salaries of Teachers	\$ 58,455	\$ 1,095	\$ 59,550	\$ 59,550	\$ -
15-204-100-106-008-000-0000-000	Other Salaries for Instruction	\$ 48,243	\$ 385	\$ 48,628	\$ 48,628	\$ -
Total Learning and/or Language Disabilities - Mild/Moderate		\$ 106,698	\$ 1,480	\$ 108,178	\$ 108,178	\$ -
Resource Room/Resource Center:						
15-213-100-101-008-000-0000-000	Salaries of Teachers	\$ 491,348	\$ -	\$ 491,348	\$ 437,856	\$ 53,492
15-213-100-610-008-000-0000-000	General Supplies	\$ 12,000	\$ -	\$ 12,000	\$ 7,160	\$ 4,840
Total Resource Room/Resource Center		\$ 503,348	\$ -	\$ 503,348	\$ 445,016	\$ 58,332
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 611,046	\$ 1,480	\$ 612,526	\$ 553,979	\$ 58,547
Bilingual Education - Instruction						
15-240-100-101-008-000-0000-000	Salaries of Teachers	\$ 970,382	\$ 52,228	\$ 1,022,610	\$ 880,519	\$ 142,091
15-240-100-106-008-000-0000-000	Other Salaries for Instruction	\$ 52,757	\$ 2,657	\$ 55,414	\$ 55,414	\$ -
15-240-100-610-008-000-0000-000	General Supplies	\$ 20,670	\$ -	\$ 20,670	\$ 20,622	\$ 48
Total Bilingual Education - Instruction		\$ 1,043,809	\$ 54,885	\$ 1,098,694	\$ 956,555	\$ 142,139
Before/After School Programs - Instruction						
15-421-100-101-008-053-0000-000	Salaries of Teachers	\$ 2,450	\$ -	\$ 2,450	\$ -	\$ 2,450
Total Before/After School Programs - Instruction		\$ 2,450	\$ -	\$ 2,450	\$ -	\$ 2,450
Total Instruction and At-Risk Programs		\$ 3,337,000	\$ 66,289	\$ 3,403,289	\$ 3,140,444	\$ 262,845
Undistributed Expenditures - Health Services						
15-000-213-100-008-000-0000-000	Salaries	\$ 97,847	\$ (11,584)	\$ 86,263	\$ 67,849	\$ 18,414
15-000-213-600-008-000-0000-000	Supplies and Materials	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Total Undistributed Expenditures - Health Services		\$ 99,847	\$ (11,584)	\$ 88,263	\$ 67,849	\$ 20,414
Undist. Expend. - Guidance Services						
15-000-218-104-008-000-0000-000	Salaries of Other Professional Staff	\$ 61,580	\$ 21,140	\$ 82,720	\$ 74,658	\$ 8,062
15-000-218-600-008-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Total Undist. Expend. - Guidance Services		\$ 62,580	\$ 21,140	\$ 83,720	\$ 74,658	\$ 9,062
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-008-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 264,605	\$ 873	\$ 265,478	\$ 265,478	\$ -
15-000-240-105-008-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 52,376	\$ (23,957)	\$ 28,419	\$ 28,130	\$ 289
15-000-240-600-008-000-0000-000	Supplies and Materials	\$ 7,000	\$ -	\$ 7,000	\$ 6,185	\$ 815
Total Undist. Expend. - Support Serv. - School Admin.		\$ 323,981	\$ (23,084)	\$ 300,897	\$ 299,794	\$ 1,104
Undist. Expend. - Custodial Services						
15-000-262-100-008-000-0000-000	Salaries	\$ 50,500	\$ -	\$ 50,500	\$ 50,500	\$ -
15-000-262-107-008-000-0000-000	Salaries of Non-instructional Aides	\$ 53,509	\$ 15,645	\$ 69,154	\$ 64,731	\$ 4,423
15-000-262-610-008-000-0000-000	General Supplies	\$ 1,163	\$ -	\$ 1,163	\$ 921	\$ 242
Total Undist. Expend. - Custodial Services		\$ 105,172	\$ 15,645	\$ 120,817	\$ 116,152	\$ 4,665
Undist. Expend. - Security						
15-000-266-100-008-000-0000-000	Salaries	\$ 46,139	\$ -	\$ 46,139	\$ 45,572	\$ 567
15-000-266-610-008-000-0000-000	General Supplies	\$ 750	\$ -	\$ 750	\$ -	\$ 750
Total Undist. Expend. - Security		\$ 46,889	\$ -	\$ 46,889	\$ 45,572	\$ 1,317
Total Undist. Expend. - Oper. & Maint. Of Plant						
15-000-270-512-008-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ -	\$ 3,000	\$ 3,000	\$ 1,930	\$ 1,070
Total Undist. Expend. - Student Transportation Serv.		\$ -	\$ 3,000	\$ 3,000	\$ 1,930	\$ 1,070
UNALLOCATED BENEFITS						
15-000-291-220-008-000-0000-000	Social Security Contributions	\$ 44,827	\$ 7,562	\$ 52,389	\$ 52,112	\$ 277
15-000-291-249-008-000-0000-000	Other Retirement Contributions - Regular	\$ 82,737	\$ 52,530	\$ 135,267	\$ 134,606	\$ 661
15-000-291-270-008-000-0000-000	Health Benefits	\$ 1,245,506	\$ -	\$ 1,245,506	\$ 1,245,506	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,373,070	\$ 60,092	\$ 1,433,162	\$ 1,432,224	\$ 938
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,373,070	\$ 60,092	\$ 1,433,162	\$ 1,432,224	\$ 938
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,011,539	\$ 65,209	\$ 2,076,748	\$ 2,038,179	\$ 38,569
TOTAL CURRENT EXPENDITURES		\$ 5,348,539	\$ 131,498	\$ 5,480,037	\$ 5,178,623	\$ 301,413
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,348,539	\$ 131,498	\$ 5,480,037	\$ 5,178,623	\$ 301,413
Other Financing Sources:						
Operating Transfer In		\$ 5,348,539	\$ 131,498	\$ 5,480,037	\$ 5,178,623	\$ 301,413
Total Other Financing Sources		\$ 5,348,539	\$ 131,498	\$ 5,480,037	\$ 5,178,623	\$ 301,413
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 9 (Charles J. Riley 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:						
15-110-100-101-009-000-0000-000	Kindergarten - Salaries of Teachers	\$ 258,877	\$ 880	\$ 259,757	\$ 259,757	\$ -
15-120-100-101-009-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,861,321	\$ -	\$ 1,861,321	\$ 1,857,684	\$ 3,637
15-120-100-101-009-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ 3,557	\$ 443
15-130-100-101-009-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,800,214	\$ (80,000)	\$ 1,720,214	\$ 1,639,144	\$ 81,070
Regular Programs - Undistributed Instruction						
15-190-100-106-009-000-0000-000	Other Salaries for Instruction	\$ 128,131	\$ 1,345	\$ 129,476	\$ 129,476	\$ -
15-190-100-610-009-000-0000-000	General Supplies	\$ 56,190	\$ 5,700	\$ 61,890	\$ 61,702	\$ 188
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 4,108,733	\$ (72,075)	\$ 4,036,658	\$ 3,951,320	\$ 85,338
SPECIAL EDUCATION - INSTRUCTION						
Resource Room/Resource Center:						
15-213-100-101-009-000-0000-000	Salaries of Teachers	\$ 637,408	\$ -	\$ 637,408	\$ 616,360	\$ 21,049
15-213-100-610-009-000-0000-000	General Supplies	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -
Total Resource Room/Resource Center		\$ 645,408	\$ -	\$ 645,408	\$ 624,360	\$ 21,049
TOTAL SPECIAL EDUCATION - INSTRUCTION						
		\$ 645,408	\$ -	\$ 645,408	\$ 624,360	\$ 21,049
Bilingual Education - Instruction						
15-240-100-101-009-000-0000-000	Salaries of Teachers	\$ 1,140,032	\$ 7,044	\$ 1,147,076	\$ 1,147,076	\$ -
15-240-100-106-009-000-0000-000	Other Salaries for Instruction	\$ 109,498	\$ 770	\$ 110,268	\$ 110,268	\$ -
15-240-100-610-009-000-0000-000	General Supplies	\$ 29,500	\$ -	\$ 29,500	\$ 29,390	\$ 110
Total Bilingual Education - Instruction		\$ 1,279,030	\$ 7,814	\$ 1,286,844	\$ 1,286,734	\$ 110
Before/After School Programs - Instruction						
15-421-100-101-009-053-0000-000	Salaries of Teachers	\$ 5,700	\$ (5,700)	\$ -	\$ -	\$ -
15-421-100-106-009-061-0000-000	Other Salaries for Instruction	\$ 4,500	\$ -	\$ 4,500	\$ 4,400	\$ 100
Total Before/After School Programs - Instruction		\$ 10,200	\$ (5,700)	\$ 4,500	\$ 4,400	\$ 100
Total Instruction and At-Risk Programs		\$ 6,043,371	\$ (69,961)	\$ 5,973,410	\$ 5,866,814	\$ 106,597
Undistributed Expenditures - Health Services						
15-000-213-100-009-000-0000-000	Salaries	\$ 102,125	\$ -	\$ 102,125	\$ 102,125	\$ -
15-000-213-600-009-000-0000-000	Supplies and Materials	\$ 200	\$ -	\$ 200	\$ 200	\$ -
Total Undistributed Expenditures - Health Services		\$ 102,325	\$ -	\$ 102,325	\$ 102,325	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-009-000-0000-000	Salaries of Other Professional Staff	\$ 106,033	\$ -	\$ 106,033	\$ 106,033	\$ -
15-000-218-600-009-000-0000-000	Supplies and Materials	\$ 200	\$ -	\$ 200	\$ 200	\$ -
Total Undist. Expend. - Guidance Services		\$ 106,233	\$ -	\$ 106,233	\$ 106,233	\$ -
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-009-000-0000-000	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						
15-000-222-100-009-000-0000-000	Salaries	\$ 107,533	\$ -	\$ 107,533	\$ 107,533	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 107,533	\$ -	\$ 107,533	\$ 107,533	\$ -
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-009-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,000	\$ -	\$ 1,000	\$ 713	\$ 287
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 1,000	\$ -	\$ 1,000	\$ 713	\$ 287
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-009-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 365,804	\$ 1,800	\$ 367,604	\$ 340,895	\$ 26,709
15-000-240-105-009-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 93,652	\$ 4,258	\$ 97,910	\$ 97,910	\$ -
15-000-240-590-009-000-0000-000	Other Purchased Services (400-500 series)	\$ 300	\$ -	\$ 300	\$ 92	\$ 208
15-000-240-600-009-000-0000-000	Supplies and Materials	\$ 10,000	\$ -	\$ 10,000	\$ 9,999	\$ 1
Total Undist. Expend. - Support Serv. - School Admin.		\$ 469,756	\$ 6,058	\$ 475,814	\$ 448,896	\$ 26,918
Undist. Expend. - Custodial Services						
15-000-262-100-009-000-0000-000	Salaries	\$ 69,390	\$ -	\$ 69,390	\$ 69,390	\$ -
15-000-262-107-009-000-0000-000	Salaries of Non-instructional Aides	\$ 68,989	\$ 30,326	\$ 99,315	\$ 99,315	\$ -
15-000-262-610-009-000-0000-000	General Supplies	\$ 1,730	\$ -	\$ 1,730	\$ 1,730	\$ -
Total Undist. Expend. - Custodial Services		\$ 140,109	\$ 30,326	\$ 170,435	\$ 170,435	\$ -
Undist. Expend. - Security						
15-000-266-100-009-000-0000-000	Salaries	\$ 54,312	\$ 385	\$ 54,697	\$ 54,697	\$ -
15-000-266-610-009-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ 500	\$ -
Total Undist. Expend. - Security		\$ 54,812	\$ 385	\$ 55,197	\$ 55,197	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 194,921	\$ 30,711	\$ 225,632	\$ 225,632	\$ -
UNALLOCATED BENEFITS						
15-000-291-220-009-000-0000-000	Social Security Contributions	\$ 65,522	\$ 15,413	\$ 80,935	\$ 80,462	\$ 473
15-000-291-249-009-000-0000-000	Other Retirement Contributions - Regular	\$ 124,912	\$ 96,703	\$ 221,615	\$ 220,425	\$ 1,190
15-000-291-270-009-000-0000-000	Health Benefits	\$ 2,331,523	\$ -	\$ 2,331,523	\$ 2,331,523	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 2,521,957	\$ 112,116	\$ 2,634,073	\$ 2,632,410	\$ 1,663
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 2,521,957	\$ 112,116	\$ 2,634,073	\$ 2,632,410	\$ 1,663
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 3,513,725	\$ 148,884	\$ 3,662,609	\$ 3,633,741	\$ 28,868
TOTAL CURRENT EXPENDITURES		\$ 9,557,096	\$ 78,924	\$ 9,636,020	\$ 9,500,555	\$ 135,465
TOTAL SCHOOL BASED EXPENDITURES		\$ 9,557,096	\$ 78,924	\$ 9,636,020	\$ 9,500,555	\$ 135,465
Other Financing Sources:						
Operating Transfer In		\$ 9,557,096	\$ 78,924	\$ 9,636,020	\$ 9,500,555	\$ 135,465
Total Other Financing Sources		\$ 9,557,096	\$ 78,924	\$ 9,636,020	\$ 9,500,555	\$ 135,465
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1						
		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30						
		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 10</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-010-000-0000-000	Kindergarten - Salaries of Teachers	\$ 189,365	\$ 1,105	\$ 190,470	\$ 190,470	\$ -
15-120-100-101-010-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,108,943	\$ -	\$ 1,108,943	\$ 1,081,140	\$ 27,803
15-120-100-101-010-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-130-100-101-010-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 657,359	\$ -	\$ 657,359	\$ 522,113	\$ 135,246
Regular Programs - Undistributed Instruction						
15-190-100-106-010-000-0000-000	Other Salaries for Instruction	\$ 118,056	\$ -	\$ 118,056	\$ 112,913	\$ 5,143
15-190-100-610-010-000-0000-000	General Supplies	\$ 69,969	\$ -	\$ 69,969	\$ 61,687	\$ 8,282
15-190-100-800-010-000-0000-000	Other Objects	\$ 2,500	\$ -	\$ 2,500	\$ 1,896	\$ 605
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,148,192	\$ 1,105	\$ 2,149,297	\$ 1,970,219	\$ 179,078
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Moderate:						
15-202-100-610-010-000-0000-000	General Supplies	\$ 750	\$ -	\$ 750	\$ -	\$ 750
Intellectual Disability - Moderate:		\$ 750	\$ -	\$ 750	\$ -	\$ 750
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-010-000-0000-000	Salaries of Teachers	\$ 65,445	\$ (65,445)	\$ -	\$ -	\$ -
15-204-100-106-010-000-0000-000	Other Salaries for Instruction	\$ 33,326	\$ (33,326)	\$ -	\$ -	\$ -
Total Learning and/or Language Disabilities - Mild/Moderate		\$ 98,771	\$ (98,771)	\$ -	\$ -	\$ -
Resource Room/Resource Center:						
15-213-100-101-010-000-0000-000	Salaries of Teachers	\$ 365,376	\$ -	\$ 365,376	\$ 314,672	\$ 50,704
15-213-100-610-010-000-0000-000	General Supplies	\$ 750	\$ -	\$ 750	\$ -	\$ 750
Total Resource Room/Resource Center		\$ 366,126	\$ -	\$ 366,126	\$ 314,672	\$ 51,454
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 465,647	\$ (98,771)	\$ 366,876	\$ 314,672	\$ 52,204
Bilingual Education - Instruction						
15-240-100-101-010-000-0000-000	Salaries of Teachers	\$ 620,092	\$ 2,245	\$ 622,337	\$ 622,337	\$ -
15-240-100-106-010-000-0000-000	Other Salaries for Instruction	\$ 33,926	\$ 480	\$ 34,406	\$ 34,406	\$ -
15-240-100-610-010-000-0000-000	General Supplies	\$ 750	\$ -	\$ 750	\$ 651	\$ 99
Total Bilingual Education - Instruction		\$ 654,768	\$ 2,725	\$ 657,493	\$ 657,394	\$ 99
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-600-010-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 500	\$ -
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 500	\$ -	\$ 500	\$ 500	\$ -
Before/After School Programs - Instruction						
15-421-100-101-010-053-0000-000	Salaries of Teachers	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Total Before/After School Programs - Instruction		\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Total Instruction and At-Risk Programs		\$ 3,269,107	\$ (93,141)	\$ 3,175,966	\$ 2,944,585	\$ 231,382
Undistributed Expenditures - Health Services						
15-000-213-100-010-000-0000-000	Salaries	\$ 98,847	\$ -	\$ 98,847	\$ 76,294	\$ 22,553
15-000-213-600-010-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Total Undistributed Expenditures - Health Services		\$ 99,847	\$ -	\$ 99,847	\$ 76,294	\$ 23,553
Undist. Expend. - Guidance Services						
15-000-218-104-010-000-0000-000	Salaries of Other Professional Staff	\$ 141,826	\$ 31,780	\$ 173,606	\$ 146,614	\$ 26,992
15-000-218-600-010-000-0000-000	Supplies and Materials	\$ 750	\$ -	\$ 750	\$ -	\$ 750
Total Undist. Expend. - Guidance Services		\$ 142,576	\$ 31,780	\$ 174,356	\$ 146,614	\$ 27,742
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-010-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,528	\$ -	\$ 2,528	\$ -	\$ 2,528
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 2,528	\$ -	\$ 2,528	\$ -	\$ 2,528
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-010-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 287,970	\$ 1,100	\$ 289,070	\$ 289,069	\$ 1
15-000-240-105-010-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 108,652	\$ 2,053	\$ 110,705	\$ 110,705	\$ -
15-000-240-580-010-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,878	\$ (2,528)	\$ 350	\$ -	\$ 350
15-000-240-600-010-000-0000-000	Supplies and Materials	\$ 8,000	\$ 2,528	\$ 10,528	\$ 8,890	\$ 1,638
Total Undist. Expend. - Support Serv. - School Admin.		\$ 407,500	\$ 3,153	\$ 410,653	\$ 408,663	\$ 1,989
Undist. Expend. - Custodial Services						
15-000-262-100-010-000-0000-000	Salaries	\$ 55,400	\$ 2,400	\$ 57,800	\$ 57,800	\$ -
15-000-262-107-010-000-0000-000	Salaries of Non-instructional Aides	\$ 45,769	\$ 14,376	\$ 60,145	\$ 57,770	\$ 2,375
15-000-262-610-010-000-0000-000	General Supplies	\$ 1,268	\$ -	\$ 1,268	\$ 1,089	\$ 179
Total Undist. Expend. - Custodial Services		\$ 102,437	\$ 16,776	\$ 119,213	\$ 116,659	\$ 2,554
Undist. Expend. - Security						
15-000-266-100-010-000-0000-000	Salaries	\$ 55,862	\$ 385	\$ 56,247	\$ 56,247	\$ -
Total Undist. Expend. - Security		\$ 55,862	\$ 385	\$ 56,247	\$ 56,247	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-010-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,000	\$ 3,000	\$ 6,000	\$ 5,338	\$ 663
Total Undist. Expend. - Student Transportation Serv.		\$ 3,000	\$ 3,000	\$ 6,000	\$ 5,338	\$ 663
UNALLOCATED BENEFITS						
15-000-291-220-010-000-0000-000	Social Security Contributions	\$ 54,775	\$ 10,605	\$ 65,380	\$ 64,834	\$ 546
15-000-291-249-010-000-0000-000	Other Retirement Contributions - Regular	\$ 103,209	\$ 87,771	\$ 190,980	\$ 189,144	\$ 1,836
15-000-291-270-010-000-0000-000	Health Benefits	\$ 1,157,168	\$ -	\$ 1,157,168	\$ 1,157,168	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,315,152	\$ 98,376	\$ 1,413,528	\$ 1,411,146	\$ 2,382
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,315,152	\$ 98,376	\$ 1,413,528	\$ 1,411,146	\$ 2,382
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,128,902	\$ 153,469	\$ 2,282,371	\$ 2,220,960	\$ 61,411
TOTAL CURRENT EXPENDITURES		\$ 5,398,009	\$ 60,329	\$ 5,458,338	\$ 5,165,545	\$ 292,793

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 10</u>		Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,398,009	\$ 60,329	\$ 5,458,338	\$ 5,165,545	\$ 292,793
Other Financing Sources:						
	Operating Transfer In	\$ 5,398,009	\$ 60,329	\$ 5,458,338	\$ 5,165,545	\$ 292,793
Total Other Financing Sources		\$ 5,398,009	\$ 60,329	\$ 5,458,338	\$ 5,165,545	\$ 292,793
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 11 (Newcomers)</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:					
15-140-100-101-084-000-0000-000	\$ -	\$ 181,633	\$ 181,633	\$ 114,549	\$ 67,084
15-140-100-101-084-056-0000-000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ -	\$ 183,633	\$ 183,633	\$ 114,549	\$ 69,084
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-084-000-0000-000	\$ -	\$ 65,455	\$ 65,455	\$ -	\$ 65,455
Total Resource Room/Resource Center	\$ -	\$ 65,455	\$ 65,455	\$ -	\$ 65,455
TOTAL SPECIAL EDUCATION - INSTRUCTION					
\$ -	\$ 65,455	\$ 65,455	\$ -	\$ 65,455	\$ -
Bilingual Education - Instruction					
15-240-100-101-084-000-0000-000	\$ -	\$ 436,677	\$ 436,677	\$ 204,609	\$ 232,069
15-240-100-106-084-000-0000-000	\$ -	\$ 78,412	\$ 78,412	\$ 78,412	\$ -
15-240-100-500-084-000-0000-000	\$ -	\$ 3,583	\$ 3,583	\$ -	\$ 3,583
15-240-100-610-084-000-0000-000	\$ -	\$ 17,517	\$ 17,517	\$ 11,216	\$ 6,301
15-240-100-800-084-000-0000-000	\$ -	\$ 1,900	\$ 1,900	\$ -	\$ 1,900
Total Bilingual Education - Instruction	\$ -	\$ 538,089	\$ 538,089	\$ 294,236	\$ 243,853
Total Instruction and At-Risk Programs					
\$ -	\$ 787,177	\$ 787,177	\$ 408,785	\$ 378,392	\$ -
Undistributed Expenditures - Health Services					
15-000-213-100-084-000-0000-000	\$ -	\$ 101,725	\$ 101,725	\$ 101,725	\$ -
Total Undistributed Expenditures - Health Services	\$ -	\$ 101,725	\$ 101,725	\$ 101,725	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-084-000-0000-000	\$ -	\$ 6,594	\$ 6,594	\$ 1,021	\$ 5,573
15-000-291-249-084-000-0000-000	\$ -	\$ 6,540	\$ 6,540	\$ 6,042	\$ 498
15-000-291-270-084-000-0000-000	\$ -	\$ 138,536	\$ 138,536	\$ 138,536	\$ -
TOTAL UNALLOCATED BENEFITS	\$ -	\$ 151,669	\$ 151,669	\$ 145,599	\$ 6,071
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
\$ -	\$ 151,669	\$ 151,669	\$ 145,599	\$ 6,071	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES					
\$ -	\$ 253,394	\$ 253,394	\$ 247,324	\$ 6,071	\$ -
TOTAL CURRENT EXPENDITURES					
\$ -	\$ 1,040,571	\$ 1,040,571	\$ 656,108	\$ 384,463	\$ -
TOTAL SCHOOL BASED EXPENDITURES					
\$ -	\$ 1,040,571	\$ 1,040,571	\$ 656,108	\$ 384,463	\$ -
Other Financing Sources:					
Operating Transfer In					
\$ -	\$ 1,040,571	\$ 1,040,571	\$ 656,108	\$ 384,463	\$ -
Total Other Financing Sources	\$ -	\$ 1,040,571	\$ 1,040,571	\$ 656,108	\$ 384,463
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1					
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30					
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 12</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:						
15-110-100-101-012-000-0000-000	Kindergarten - Salaries of Teachers	\$ 165,022	\$ 5	\$ 165,027	\$ 165,027	\$ -
15-120-100-101-012-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,566,267	\$ -	\$ 1,566,267	\$ 1,426,324	\$ 139,943
15-120-100-101-012-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ 3,805	\$ 195
15-130-100-101-012-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 735,154	\$ -	\$ 735,154	\$ 648,631	\$ 86,523
15-130-100-101-012-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ 1,859	\$ 141
Regular Programs - Undistributed Instruction						
15-190-100-106-012-000-0000-000	Other Salaries for Instruction	\$ 35,876	\$ 26,964	\$ 62,840	\$ 53,091	\$ 9,749
15-190-100-610-012-000-0000-000	General Supplies	\$ 30,115	\$ -	\$ 30,115	\$ 24,992	\$ 5,123
15-190-100-640-012-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,538,934	\$ 26,969	\$ 2,565,903	\$ 2,323,730	\$ 242,173
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-012-000-0000-000	Salaries of Teachers	\$ 101,725	\$ -	\$ 101,725	\$ 77,820	\$ 23,905
15-204-100-106-012-000-0000-000	Other Salaries for Instruction	\$ 54,129	\$ 385	\$ 54,514	\$ 54,514	\$ -
15-204-100-610-012-000-0000-000	General Supplies	\$ 1,400	\$ -	\$ 1,400	\$ 1,376	\$ 24
	Total Learning and/or Language Disabilities - Mild/Moderate	\$ 157,254	\$ 385	\$ 157,639	\$ 133,709	\$ 23,930
Resource Room/Resource Center:						
15-213-100-101-012-000-0000-000	Salaries of Teachers	\$ 272,396	\$ -	\$ 272,396	\$ 268,880	\$ 3,516
15-213-100-610-012-000-0000-000	General Supplies	\$ 2,500	\$ -	\$ 2,500	\$ 2,146	\$ 354
	Total Resource Room/Resource Center	\$ 274,896	\$ -	\$ 274,896	\$ 271,026	\$ 3,870
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 432,150	\$ 385	\$ 432,535	\$ 404,736	\$ 27,799
Bilingual Education - Instruction						
15-240-100-101-012-000-0000-000	Salaries of Teachers	\$ 442,178	\$ -	\$ 442,178	\$ 356,430	\$ 85,748
15-240-100-610-012-000-0000-000	General Supplies	\$ 3,500	\$ -	\$ 3,500	\$ 3,263	\$ 237
	Total Bilingual Education - Instruction	\$ 445,678	\$ -	\$ 445,678	\$ 359,693	\$ 85,985
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-800-012-000-0000-000	Other Objects	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Total School-Spon. Cocurricular Actvts. - Inst.	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Before/After School Programs - Instruction						
15-421-100-101-012-053-0000-000	Salaries of Teachers	\$ 22,200	\$ -	\$ 22,200	\$ 17,141	\$ 5,059
	Total Before/After School Programs - Instruction	\$ 22,200	\$ -	\$ 22,200	\$ 17,141	\$ 5,059
	Total Instruction and At-Risk Programs	\$ 3,439,462	\$ 27,354	\$ 3,466,816	\$ 3,105,300	\$ 361,516
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-012-000-0000-000	Salaries	\$ 25,400	\$ -	\$ 25,400	\$ 5,037	\$ 20,363
15-000-211-174-012-000-0000-000	Salaries of Community/School Coordinators	\$ 74,370	\$ (18,561)	\$ 55,809	\$ 44,050	\$ 11,759
	Total Undistributed Expend. - Attend. & Social Work	\$ 99,770	\$ (18,561)	\$ 81,209	\$ 49,087	\$ 32,122
Undistributed Expenditures - Health Services						
15-000-213-100-012-000-0000-000	Salaries	\$ 74,080	\$ 23,545	\$ 97,625	\$ 97,625	\$ -
15-000-213-600-012-000-0000-000	Supplies and Materials	\$ 400	\$ -	\$ 400	\$ 400	\$ -
	Total Undistributed Expenditures - Health Services	\$ 74,480	\$ 23,545	\$ 98,025	\$ 98,025	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-012-000-0000-000	Salaries of Other Professional Staff	\$ 96,359	\$ 22,907	\$ 119,266	\$ 119,266	\$ -
15-000-218-600-012-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 500	\$ -
	Total Undist. Expend. - Guidance Services	\$ 96,859	\$ 22,907	\$ 119,766	\$ 119,766	\$ -
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-012-000-0000-000	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. - Instructional Staff Training Serv.						
15-000-223-320-012-000-0000-000	Purchased Professional - Educational Service	\$ 2,500	\$ (2,000)	\$ 500	\$ -	\$ 500
	Total Undist. Expend. - Instructional Staff Training Serv.	\$ 2,500	\$ (2,000)	\$ 500	\$ -	\$ 500
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-012-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 339,323	\$ 1,210	\$ 340,533	\$ 339,532	\$ 1,001
15-000-240-105-012-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 79,617	\$ 7,717	\$ 87,334	\$ 87,334	\$ -
15-000-240-590-012-000-0000-000	Other Purchased Services (400-500 series)	\$ 400	\$ -	\$ 400	\$ 86	\$ 314
15-000-240-600-012-000-0000-000	Supplies and Materials	\$ 7,500	\$ -	\$ 7,500	\$ 7,128	\$ 372
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 426,840	\$ 8,927	\$ 435,767	\$ 434,080	\$ 1,687
Undist. Expend. - Custodial Services						
15-000-262-100-012-000-0000-000	Salaries	\$ 66,190	\$ -	\$ 66,190	\$ 66,190	\$ -
15-000-262-107-012-000-0000-000	Salaries of Non-instructional Aides	\$ 38,029	\$ 12,198	\$ 50,227	\$ 35,729	\$ 14,498
15-000-262-610-012-000-0000-000	General Supplies	\$ 1,243	\$ -	\$ 1,243	\$ 1,243	\$ -
	Total Undist. Expend. - Custodial Services	\$ 105,462	\$ 12,198	\$ 117,660	\$ 103,162	\$ 14,498
Undist. Expend. - Security						
15-000-266-100-012-000-0000-000	Salaries	\$ 53,612	\$ -	\$ 53,612	\$ 44,998	\$ 8,614
	Total Undist. Expend. - Security	\$ 53,612	\$ -	\$ 53,612	\$ 44,998	\$ 8,614
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-012-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,100	\$ -	\$ 2,100	\$ 1,980	\$ 120
	Total Undist. Expend. - Student Transportation Serv.	\$ 2,100	\$ -	\$ 2,100	\$ 1,980	\$ 120
UNALLOCATED BENEFITS						
15-000-291-220-012-000-0000-000	Social Security Contributions	\$ 54,645	\$ 4,449	\$ 59,094	\$ 58,696	\$ 398
15-000-291-249-012-000-0000-000	Other Retirement Contributions - Regular	\$ 100,370	\$ 65,374	\$ 165,744	\$ 164,569	\$ 1,175
15-000-291-270-012-000-0000-000	Health Benefits	\$ 1,300,854	\$ -	\$ 1,300,854	\$ 1,300,854	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 1,455,869	\$ 69,823	\$ 1,525,692	\$ 1,524,119	\$ 1,573
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,455,869	\$ 69,823	\$ 1,525,692	\$ 1,524,119	\$ 1,573
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,327,492	\$ 116,839	\$ 2,444,331	\$ 2,385,217	\$ 59,114
	TOTAL CURRENT EXPENDITURES	\$ 5,766,954	\$ 144,193	\$ 5,911,147	\$ 5,490,517	\$ 420,630

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 12</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>Actual</u>	<u>Final to Actual</u>
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,766,954	\$ 144,193	\$ 5,911,147	\$ 5,490,517	\$ 420,630
Other Financing Sources:						
	Operating Transfer In	\$ 5,766,954	\$ 144,193	\$ 5,911,147	\$ 5,490,517	\$ 420,630
Total Other Financing Sources		\$ 5,766,954	\$ 144,193	\$ 5,911,147	\$ 5,490,517	\$ 420,630
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 13</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:						
15-110-100-101-013-000-0000-000	Kindergarten - Salaries of Teachers	\$ 119,910	\$ -	\$ 119,910	\$ 108,756	\$ 11,154
15-120-100-101-013-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,104,293	\$ 14,896	\$ 1,119,189	\$ 1,119,189	\$ -
15-120-100-101-013-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,800	\$ (1,800)	\$ -	\$ -	\$ -
15-130-100-101-013-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 543,687	\$ -	\$ 543,687	\$ 409,208	\$ 134,479
15-130-100-101-013-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,800	\$ (1,800)	\$ -	\$ -	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-106-013-000-0000-000	Other Salaries for Instruction	\$ 109,158	\$ 850	\$ 110,008	\$ 110,008	\$ -
15-190-100-320-013-000-0000-000	Purchased Professional-Educational Services	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
15-190-100-610-013-000-0000-000	General Supplies	\$ 49,300	\$ 9,952	\$ 59,252	\$ 54,770	\$ 4,482
15-190-100-800-013-000-0000-000	Other Objects	\$ 5,000	\$ (3,253)	\$ 1,747	\$ 1,747	\$ -
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,934,948	\$ 22,844	\$ 1,957,792	\$ 1,807,677	\$ 150,115
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-101-013-000-0000-000	Salaries of Teachers	\$ 66,555	\$ 30,438	\$ 96,993	\$ 47,406	\$ 49,587
15-201-100-106-013-000-0000-000	Other Salaries for Instruction	\$ 51,079	\$ -	\$ 51,079	\$ 44,876	\$ 6,203
	Total Intellectual Disability - Mild	\$ 117,634	\$ 30,438	\$ 148,072	\$ 92,282	\$ 55,790
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-013-000-0000-000	Salaries of Teachers	\$ 242,266	\$ 34,834	\$ 277,100	\$ 277,100	\$ -
15-204-100-106-013-000-0000-000	Other Salaries for Instruction	\$ 160,207	\$ -	\$ 160,207	\$ 149,221	\$ 10,986
	Total Learning and/or Language Disabilities - Mild/Moderate	\$ 402,473	\$ 34,834	\$ 437,307	\$ 426,321	\$ 10,986
Resource Room/Resource Center:						
15-213-100-101-013-000-0000-000	Salaries of Teachers	\$ 347,353	\$ (155,400)	\$ 191,953	\$ 108,305	\$ 83,648
15-213-100-610-013-000-0000-000	General Supplies	\$ 4,000	\$ -	\$ 4,000	\$ 3,436	\$ 564
	Total Resource Room/Resource Center	\$ 351,353	\$ (155,400)	\$ 195,953	\$ 111,741	\$ 84,212
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 871,460	\$ (90,128)	\$ 781,332	\$ 630,343	\$ 150,989
Bilingual Education - Instruction						
15-240-100-101-013-000-0000-000	Salaries of Teachers	\$ 643,162	\$ -	\$ 643,162	\$ 443,689	\$ 199,473
15-240-100-610-013-000-0000-000	General Supplies	\$ 4,000	\$ (4,000)	\$ -	\$ -	\$ -
	Total Bilingual Education - Instruction	\$ 647,162	\$ (4,000)	\$ 643,162	\$ 443,689	\$ 199,473
Before/After School Programs - Instruction						
15-421-100-101-013-053-0000-000	Salaries of Teachers	\$ 2,200	\$ 3,600	\$ 5,800	\$ 4,410	\$ 1,390
	Total Before/After School Programs - Instruction	\$ 2,200	\$ 3,600	\$ 5,800	\$ 4,410	\$ 1,390
	Total Instruction and At-Risk Programs	\$ 3,455,770	\$ (67,684)	\$ 3,388,086	\$ 2,886,119	\$ 501,967
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-013-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500
	Total Undistributed Expend. - Attend. & Social Work	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500
Undistributed Expenditures - Health Services						
15-000-213-100-013-000-0000-000	Salaries	\$ 104,467	\$ -	\$ 104,467	\$ 104,467	\$ -
15-000-213-600-013-000-0000-000	Supplies and Materials	\$ 2,000	\$ (2,000)	\$ -	\$ -	\$ -
	Total Undistributed Expenditures - Health Services	\$ 106,467	\$ (2,000)	\$ 104,467	\$ 104,467	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-013-000-0000-000	Salaries of Other Professional Staff	\$ 139,711	\$ -	\$ 139,711	\$ 132,504	\$ 7,207
15-000-218-320-013-000-0000-000	Purchased Professional - Educational Services	\$ 3,000	\$ (155)	\$ 2,845	\$ 2,845	\$ -
15-000-218-600-013-000-0000-000	Supplies and Materials	\$ 150	\$ -	\$ 150	\$ 142	\$ 8
	Total Undist. Expend. - Guidance Services	\$ 142,861	\$ (155)	\$ 142,706	\$ 135,492	\$ 7,214
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-320-013-000-0000-000	Purchased Professional - Educational Service	\$ 1,800	\$ (1,800)	\$ -	\$ -	\$ -
	Total Undist. Expend. - Instructional Staff Training Serv.	\$ 1,800	\$ (1,800)	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-013-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 254,876	\$ 2,312	\$ 257,188	\$ 257,188	\$ -
15-000-240-105-013-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 104,252	\$ (5,542)	\$ 98,710	\$ 98,710	\$ -
15-000-240-590-013-000-0000-000	Other Purchased Services (400-500 series)	\$ 400	\$ -	\$ 400	\$ 384	\$ 16
15-000-240-600-013-000-0000-000	Supplies and Materials	\$ 8,000	\$ 2,244	\$ 10,244	\$ 8,693	\$ 1,551
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 367,528	\$ (986)	\$ 366,542	\$ 364,975	\$ 1,567
Undist. Expend. - Custodial Services						
15-000-262-100-013-000-0000-000	Salaries	\$ 65,440	\$ -	\$ 65,440	\$ 65,440	\$ -
15-000-262-107-013-000-0000-000	Salaries of Non-instructional Aides	\$ 46,705	\$ 15,179	\$ 61,884	\$ 35,368	\$ 26,516
15-000-262-610-013-000-0000-000	General Supplies	\$ 1,233	\$ (608)	\$ 625	\$ 625	\$ -
	Total Undist. Expend. - Custodial Services	\$ 113,378	\$ 14,571	\$ 127,949	\$ 101,433	\$ 26,516
Undist. Expend. - Security						
15-000-266-100-013-000-0000-000	Salaries	\$ 54,812	\$ (215)	\$ 54,597	\$ 53,997	\$ 600
15-000-266-420-013-000-0000-000	Cleaning, Repair, and Maintenance Services	\$ 1,200	\$ -	\$ 1,200	\$ 500	\$ 700
15-000-266-610-013-000-0000-000	General Supplies	\$ 1,000	\$ (515)	\$ 485	\$ 485	\$ -
	Total Undist. Expend. - Security	\$ 57,012	\$ (729)	\$ 56,283	\$ 54,983	\$ 1,300
Total Undist. Expend. - Oper. & Maint. Of Plant						
	Undist. Expend. - Student Transportation Serv.	\$ 170,390	\$ 13,841	\$ 184,231	\$ 156,415	\$ 27,816
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-013-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 6,000	\$ (3,000)	\$ 3,000	\$ 3,000	\$ -
	Total Undist. Expend. - Student Transportation Serv.	\$ 6,000	\$ (3,000)	\$ 3,000	\$ 3,000	\$ -
UNALLOCATED BENEFITS						
15-000-291-220-013-000-0000-000	Social Security Contributions	\$ 63,522	\$ 2,245	\$ 65,767	\$ 65,448	\$ 319
15-000-291-249-013-000-0000-000	Other Retirement Contributions - Regular	\$ 86,483	\$ 47,520	\$ 134,003	\$ 133,085	\$ 918
15-000-291-270-013-000-0000-000	Health Benefits	\$ 1,323,836	\$ -	\$ 1,323,836	\$ 1,323,836	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 1,473,841	\$ 49,765	\$ 1,523,606	\$ 1,522,369	\$ 1,237
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,473,841	\$ 49,765	\$ 1,523,606	\$ 1,522,369	\$ 1,237
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,281,387	\$ 55,666	\$ 2,337,053	\$ 2,286,718	\$ 50,335
	TOTAL CURRENT EXPENDITURES	\$ 5,737,157	\$ (12,018)	\$ 5,725,139	\$ 5,172,837	\$ 552,302

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 13</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>
		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,737,157	\$ (12,018)	\$ 5,725,139	\$ 5,172,837
Other Financing Sources:					
	Operating Transfer In	\$ 5,737,157	\$ (12,018)	\$ 5,725,139	\$ 5,172,837
Total Other Financing Sources		\$ 5,737,157	\$ (12,018)	\$ 5,725,139	\$ 5,172,837
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<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:						
15-110-100-101-015-000-0000-000	Kindergarten - Salaries of Teachers	\$ 223,877	\$ 2,205	\$ 226,082	\$ 226,082	\$ -
15-120-100-101-015-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,279,145	\$ -	\$ 1,279,145	\$ 1,135,657	\$ 143,488
15-120-100-101-015-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ -	\$ 4,000	\$ 4,000	\$ 3,535	\$ 465
Regular Programs - Undistributed Instruction						
15-190-100-106-015-000-0000-000	Other Salaries for Instruction	\$ 141,394	\$ 14,810	\$ 156,204	\$ 156,204	\$ -
15-190-100-610-015-000-0000-000	General Supplies	\$ 50,000	\$ -	\$ 50,000	\$ 45,614	\$ 4,386
15-190-100-640-015-000-0000-000	Textbooks	\$ 5,000	\$ (5,000)	\$ -	\$ -	\$ -
	TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>\$ 1,699,416</u>	<u>\$ 16,015</u>	<u>\$ 1,715,431</u>	<u>\$ 1,567,093</u>	<u>\$ 148,339</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-015-000-0000-000	Salaries of Teachers	\$ 259,769	\$ 4,367	\$ 264,136	\$ 264,136	\$ -
15-204-100-106-015-000-0000-000	Other Salaries for Instruction	\$ 148,026	\$ 6,710	\$ 154,736	\$ 154,736	\$ -
15-204-100-610-015-000-0000-000	General Supplies	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
	Total Learning and/or Language Disabilities - Mild/Moderate	<u>\$ 417,795</u>	<u>\$ 11,076</u>	<u>\$ 428,871</u>	<u>\$ 428,871</u>	<u>\$ -</u>
Resource Room/Resource Center:						
15-213-100-101-015-000-0000-000	Salaries of Teachers	\$ 557,142	\$ -	\$ 557,142	\$ 556,349	\$ 793
15-213-100-106-015-000-0000-000	Other Salaries for Instruction	\$ 32,726	\$ 480	\$ 33,206	\$ 33,206	\$ -
	Total Resource Room/Resource Center	<u>\$ 589,868</u>	<u>\$ 480</u>	<u>\$ 590,348</u>	<u>\$ 589,555</u>	<u>\$ 793</u>
	TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>\$ 1,007,663</u>	<u>\$ 11,556</u>	<u>\$ 1,019,219</u>	<u>\$ 1,018,427</u>	<u>\$ 793</u>
Bilingual Education - Instruction						
15-240-100-101-015-000-0000-000	Salaries of Teachers	\$ 836,578	\$ 99,494	\$ 936,072	\$ 897,278	\$ 38,794
15-240-100-106-015-000-0000-000	Other Salaries for Instruction	\$ 42,900	\$ -	\$ 42,900	\$ 30,990	\$ 11,910
15-240-100-610-015-000-0000-000	General Supplies	\$ 20,000	\$ -	\$ 20,000	\$ 18,212	\$ 1,788
	Total Bilingual Education - Instruction	<u>\$ 899,478</u>	<u>\$ 99,494</u>	<u>\$ 998,972</u>	<u>\$ 946,479</u>	<u>\$ 52,493</u>
Before/After School Programs - Instruction						
15-421-100-101-015-053-0000-000	Salaries of Teachers	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ 12,000
	Total Before/After School Programs - Instruction	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 12,000</u>
	Total Instruction and At-Risk Programs	<u>\$ 3,618,557</u>	<u>\$ 127,066</u>	<u>\$ 3,745,623</u>	<u>\$ 3,531,999</u>	<u>\$ 213,624</u>
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-015-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 12,900	\$ -	\$ 12,900	\$ -	\$ 12,900
	Total Undistributed Expend. - Attend. & Social Work	<u>\$ 12,900</u>	<u>\$ -</u>	<u>\$ 12,900</u>	<u>\$ -</u>	<u>\$ 12,900</u>
Undistributed Expenditures - Health Services						
15-000-213-100-015-000-0000-000	Salaries	\$ 99,247	\$ 2,878	\$ 102,125	\$ 102,125	\$ -
	Total Undistributed Expenditures - Health Services	<u>\$ 99,247</u>	<u>\$ 2,878</u>	<u>\$ 102,125</u>	<u>\$ 102,125</u>	<u>\$ -</u>
Undist. Expend. - Guidance Services						
15-000-218-104-015-000-0000-000	Salaries of Other Professional Staff	\$ 93,314	\$ (33,764)	\$ 59,550	\$ 59,550	\$ -
15-000-218-600-015-000-0000-000	Supplies and Materials	\$ 1,280	\$ -	\$ 1,280	\$ 1,280	\$ -
	Total Undist. Expend. - Guidance Services	<u>\$ 94,594</u>	<u>\$ (33,764)</u>	<u>\$ 60,830</u>	<u>\$ 60,830</u>	<u>\$ -</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-015-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 238,303	\$ 820	\$ 239,123	\$ 239,123	\$ -
15-000-240-105-015-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 108,252	\$ 1,408	\$ 109,660	\$ 109,660	\$ -
15-000-240-600-015-000-0000-000	Supplies and Materials	\$ 2,900	\$ 1,000	\$ 3,900	\$ 3,900	\$ -
	Total Undist. Expend. - Support Serv. - School Admin.	<u>\$ 349,455</u>	<u>\$ 3,228</u>	<u>\$ 352,683</u>	<u>\$ 352,683</u>	<u>\$ -</u>
Undist. Expend. - Custodial Services						
15-000-262-100-015-000-0000-000	Salaries	\$ 69,390	\$ -	\$ 69,390	\$ 69,390	\$ -
15-000-262-107-015-000-0000-000	Salaries of Non-instructional Aides	\$ 68,989	\$ 29,622	\$ 98,611	\$ 98,042	\$ 569
15-000-262-610-015-000-0000-000	General Supplies	\$ 1,345	\$ -	\$ 1,345	\$ 1,345	\$ -
	Total Undist. Expend. - Custodial Services	<u>\$ 139,724</u>	<u>\$ 29,622</u>	<u>\$ 169,346</u>	<u>\$ 168,777</u>	<u>\$ 569</u>
Undist. Expend. - Security						
15-000-266-100-015-000-0000-000	Salaries	\$ 53,112	\$ 885	\$ 53,997	\$ 53,997	\$ -
15-000-266-610-015-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 979	\$ 21
	Total Undist. Expend. - Security	<u>\$ 54,112</u>	<u>\$ 885</u>	<u>\$ 54,997</u>	<u>\$ 54,976</u>	<u>\$ 21</u>
	Total Undist. Expend. - Oper. & Maint. Of Plant	<u>\$ 193,836</u>	<u>\$ 30,507</u>	<u>\$ 224,343</u>	<u>\$ 223,753</u>	<u>\$ 590</u>
UNALLOCATED BENEFITS						
15-000-291-220-015-000-0000-000	Social Security Contributions	\$ 72,191	\$ 8,241	\$ 80,432	\$ 79,984	\$ 448
15-000-291-249-015-000-0000-000	Other Retirement Contributions - Regular	\$ 99,664	\$ 55,549	\$ 155,213	\$ 153,678	\$ 1,535
15-000-291-270-015-000-0000-000	Health Benefits	\$ 1,439,180	\$ -	\$ 1,439,180	\$ 1,439,180	\$ -
	TOTAL UNALLOCATED BENEFITS	<u>\$ 1,611,035</u>	<u>\$ 63,790</u>	<u>\$ 1,674,825</u>	<u>\$ 1,672,842</u>	<u>\$ 1,983</u>
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>\$ 1,611,035</u>	<u>\$ 63,790</u>	<u>\$ 1,674,825</u>	<u>\$ 1,672,842</u>	<u>\$ 1,983</u>
	TOTAL UNDISTRIBUTED EXPENDITURES	<u>\$ 2,361,067</u>	<u>\$ 66,639</u>	<u>\$ 2,427,706</u>	<u>\$ 2,412,234</u>	<u>\$ 15,473</u>
	TOTAL CURRENT EXPENDITURES	<u>\$ 5,979,624</u>	<u>\$ 193,705</u>	<u>\$ 6,173,329</u>	<u>\$ 5,944,232</u>	<u>\$ 229,097</u>
	TOTAL SCHOOL BASED EXPENDITURES	<u>\$ 5,979,624</u>	<u>\$ 193,705</u>	<u>\$ 6,173,329</u>	<u>\$ 5,944,232</u>	<u>\$ 229,097</u>
Other Financing Sources:						
	Operating Transfer In	<u>\$ 5,979,624</u>	<u>\$ 193,705</u>	<u>\$ 6,173,329</u>	<u>\$ 5,944,232</u>	<u>\$ 229,097</u>
	Total Other Financing Sources	<u>\$ 5,979,624</u>	<u>\$ 193,705</u>	<u>\$ 6,173,329</u>	<u>\$ 5,944,232</u>	<u>\$ 229,097</u>
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<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:						
15-120-100-101-018-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,633,253	\$ (31,858)	\$ 1,601,395	\$ 1,601,395	\$ -
15-120-100-101-018-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ 3,708	\$ 292
15-130-100-101-018-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,029,217	\$ 2,511	\$ 1,031,728	\$ 1,031,728	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-610-018-000-0000-000	General Supplies	\$ 54,385	\$ -	\$ 54,385	\$ 50,239	\$ 4,146
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,720,855	\$ (29,348)	\$ 2,691,507	\$ 2,687,069	\$ 4,438
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-018-000-0000-000	Salaries of Teachers	\$ 58,455	\$ 1,095	\$ 59,550	\$ 59,550	\$ -
15-204-100-106-018-000-0000-000	Other Salaries for Instruction	\$ 31,826	\$ 3,183	\$ 35,009	\$ 23,067	\$ 11,942
15-204-100-610-018-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Learning and/or Language Disabilities - Mild/Moderate		\$ 90,781	\$ 4,278	\$ 95,059	\$ 82,617	\$ 12,442
Resource Room/Resource Center:						
15-213-100-101-018-000-0000-000	Salaries of Teachers	\$ 659,573	\$ -	\$ 659,573	\$ 490,357	\$ 169,216
15-213-100-610-018-000-0000-000	General Supplies	\$ 7,800	\$ -	\$ 7,800	\$ 4,927	\$ 2,873
Total Resource Room/Resource Center		\$ 667,373	\$ -	\$ 667,373	\$ 495,284	\$ 172,089
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 758,154	\$ 4,278	\$ 762,432	\$ 577,901	\$ 184,531
Bilingual Education - Instruction						
15-240-100-101-018-000-0000-000	Salaries of Teachers	\$ 822,561	\$ -	\$ 822,561	\$ 710,105	\$ 112,456
15-240-100-610-018-000-0000-000	General Supplies	\$ 28,080	\$ -	\$ 28,080	\$ 12,019	\$ 16,061
Total Bilingual Education - Instruction		\$ 850,641	\$ -	\$ 850,641	\$ 722,124	\$ 128,517
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-800-018-000-0000-000	Other Objects	\$ 400	\$ -	\$ 400	\$ 385	\$ 15
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 400	\$ -	\$ 400	\$ 385	\$ 15
Before/After School Programs - Instruction						
15-421-100-101-018-053-0000-000	Salaries of Teachers	\$ 6,000	\$ -	\$ 6,000	\$ 4,795	\$ 1,205
Total Before/After School Programs - Instruction		\$ 6,000	\$ -	\$ 6,000	\$ 4,795	\$ 1,205
Total Instruction and At-Risk Programs		\$ 4,336,050	\$ (25,070)	\$ 4,310,980	\$ 3,992,274	\$ 318,707
Undistributed Expenditures - Health Services						
15-000-213-100-018-000-0000-000	Salaries	\$ 67,455	\$ 5	\$ 67,460	\$ 67,460	\$ -
Total Undistributed Expenditures - Health Services		\$ 67,455	\$ 5	\$ 67,460	\$ 67,460	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-018-000-0000-000	Salaries of Other Professional Staff	\$ 169,322	\$ 5	\$ 169,327	\$ 169,327	\$ -
15-000-218-320-018-000-0000-000	Purchased Professional - Educational Services	\$ 1,000	\$ -	\$ 1,000	\$ 817	\$ 183
15-000-218-600-018-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 997	\$ 3
Total Undist. Expend. - Guidance Services		\$ 171,322	\$ 5	\$ 171,327	\$ 171,141	\$ 186
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-018-000-0000-000	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						
15-000-222-100-018-000-0000-000	Salaries	\$ 105,967	\$ -	\$ 105,967	\$ -	\$ 105,967
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 105,967	\$ -	\$ 105,967	\$ -	\$ 105,967
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-320-018-000-0000-000	Purchased Professional - Educational Service	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-018-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 362,659	\$ 1,605	\$ 364,264	\$ 364,264	\$ -
15-000-240-105-018-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 104,752	\$ 1,408	\$ 106,160	\$ 106,160	\$ -
15-000-240-590-018-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,200	\$ -	\$ 1,200	\$ 505	\$ 695
15-000-240-600-018-000-0000-000	Supplies and Materials	\$ 6,000	\$ -	\$ 6,000	\$ 3,036	\$ 2,964
Total Undist. Expend. - Support Serv. - School Admin.		\$ 474,611	\$ 3,013	\$ 477,624	\$ 473,965	\$ 3,659
Undist. Expend. - Custodial Services						
15-000-262-100-018-000-0000-000	Salaries	\$ 65,440	\$ -	\$ 65,440	\$ 65,440	\$ -
15-000-262-107-018-000-0000-000	Salaries of Non-instructional Aides	\$ 68,989	\$ 25,518	\$ 94,507	\$ 86,283	\$ 8,224
15-000-262-610-018-000-0000-000	General Supplies	\$ 1,713	\$ -	\$ 1,713	\$ 1,621	\$ 92
Total Undist. Expend. - Custodial Services		\$ 136,142	\$ 25,518	\$ 161,660	\$ 153,344	\$ 8,316
Undist. Expend. - Security						
15-000-266-100-018-000-0000-000	Salaries	\$ 57,762	\$ 385	\$ 58,147	\$ 58,147	\$ -
15-000-266-610-018-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 699	\$ 301
Total Undist. Expend. - Security		\$ 58,762	\$ 385	\$ 59,147	\$ 58,846	\$ 301
Total Undist. Expend. - Oper. & Maint. Of Plant						
15-000-270-512-018-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 1,000	\$ -	\$ 1,000	\$ 534	\$ 466
Total Undist. Expend. - Student Transportation Serv.		\$ 1,000	\$ -	\$ 1,000	\$ 534	\$ 466
UNALLOCATED BENEFITS						
15-000-291-220-018-000-0000-000	Social Security Contributions	\$ 50,811	\$ 14,683	\$ 65,494	\$ 64,673	\$ 821
15-000-291-249-018-000-0000-000	Other Retirement Contributions - Regular	\$ 126,050	\$ 102,865	\$ 228,915	\$ 225,707	\$ 3,208
15-000-291-270-018-000-0000-000	Health Benefits	\$ 1,880,581	\$ -	\$ 1,880,581	\$ 1,880,581	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 2,057,442	\$ 117,548	\$ 2,174,990	\$ 2,170,961	\$ 4,029
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 2,057,442	\$ 117,548	\$ 2,174,990	\$ 2,170,961	\$ 4,029
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 3,084,701	\$ 146,474	\$ 3,231,175	\$ 3,106,251	\$ 124,924
TOTAL CURRENT EXPENDITURES		\$ 7,420,751	\$ 121,404	\$ 7,542,155	\$ 7,098,524	\$ 443,631

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 18 (Includes 066 ELC)</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>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
TOTAL SCHOOL BASED EXPENDITURES		7,420,751	121,404	7,542,155	7,098,524
		\$	\$	\$	\$
Other Financing Sources:					
	Operating Transfer In	7,420,751	121,404	7,542,155	7,098,524
		\$	\$	\$	\$
Total Other Financing Sources		7,420,751	121,404	7,542,155	7,098,524
		\$	\$	\$	\$
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	-	-	-	-
		\$	\$	\$	\$
Fund Balance, July 1		-	-	-	-
		\$	\$	\$	\$
Fund Balance, June 30		-	-	-	-
		\$	\$	\$	\$

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<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:					
15-110-100-101-019-000-0000-000	\$ 172,310	\$ 1,750	\$ 174,060	\$ 174,060	\$ -
15-120-100-101-019-000-0000-000	\$ 1,629,065	\$ -	\$ 1,629,065	\$ 1,616,656	\$ 12,409
Regular Programs - Undistributed Instruction					
15-190-100-106-019-000-0000-000	\$ 75,260	\$ 1,365	\$ 76,625	\$ 76,625	\$ -
15-190-100-610-019-000-0000-000	\$ 24,770	\$ -	\$ 24,770	\$ 20,418	\$ 4,352
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,901,405	\$ 3,115	\$ 1,904,520	\$ 1,887,759	\$ 16,761
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Mild:					
15-201-100-610-019-000-0000-000	\$ -	\$ -	\$ -	\$ -	\$ -
15-201-100-610-019-000-0000-000	\$ 2,535	\$ -	\$ 2,535	\$ 2,287	\$ 248
Tota Intellectual Disability - Mild	\$ 2,535	\$ -	\$ 2,535	\$ 2,287	\$ 248
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-019-000-0000-000	\$ 101,725	\$ (33,570)	\$ 68,155	\$ 68,155	\$ -
15-204-100-106-019-000-0000-000	\$ 52,257	\$ -	\$ 52,257	\$ 48,411	\$ 3,846
Total Learning and/or Language Disabilities - Mild/Moderate	\$ 153,982	\$ (33,570)	\$ 120,412	\$ 116,566	\$ 3,846
Resource Room/Resource Center:					
15-213-100-101-019-000-0000-000	\$ 221,441	\$ 1,303	\$ 222,744	\$ 222,744	\$ -
15-213-100-610-019-000-0000-000	\$ 2,925	\$ -	\$ 2,925	\$ 2,798	\$ 127
Total Resource Room/Resource Center	\$ 224,366	\$ 1,303	\$ 225,669	\$ 225,542	\$ 127
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 380,883	\$ (32,267)	\$ 348,616	\$ 344,395	\$ 4,221
Bilingual Education - Instruction					
15-240-100-101-019-000-0000-000	\$ 210,200	\$ -	\$ 210,200	\$ 210,200	\$ -
15-240-100-610-019-000-0000-000	\$ 12,675	\$ -	\$ 12,675	\$ 11,043	\$ 1,632
Total Bilingual Education - Instruction	\$ 222,875	\$ -	\$ 222,875	\$ 221,243	\$ 1,632
Total Instruction and At-Risk Programs	\$ 2,505,163	\$ (29,152)	\$ 2,476,011	\$ 2,453,396	\$ 22,615
Undistributed Expenditures - Health Services					
15-000-213-100-019-000-0000-000	\$ 96,625	\$ 1,000	\$ 97,625	\$ 97,625	\$ -
Total Undistributed Expenditures - Health Services	\$ 96,625	\$ 1,000	\$ 97,625	\$ 97,625	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-019-000-0000-000	\$ 49,784	\$ -	\$ 49,784	\$ 49,783	\$ 1
Total Undist. Expend. - Guidance Services	\$ 49,784	\$ -	\$ 49,784	\$ 49,783	\$ 1
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-500-019-000-0000-000	\$ 900	\$ -	\$ 900	\$ 177	\$ 723
15-000-222-600-019-000-0000-000	\$ 900	\$ -	\$ 900	\$ 895	\$ 5
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 1,800	\$ -	\$ 1,800	\$ 1,072	\$ 728
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-600-019-000-0000-000	\$ 2,000	\$ -	\$ 2,000	\$ 790	\$ 1,210
Total Undist. Expend. - Instructional Staff Training Serv.	\$ 2,000	\$ -	\$ 2,000	\$ 790	\$ 1,210
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-019-000-0000-000	\$ 246,517	\$ -	\$ 246,517	\$ 245,909	\$ 608
15-000-240-105-019-000-0000-000	\$ 52,376	\$ 704	\$ 53,080	\$ 53,080	\$ -
15-000-240-600-019-000-0000-000	\$ 8,700	\$ -	\$ 8,700	\$ 4,397	\$ 4,303
Total Undist. Expend. - Support Serv. - School Admin.	\$ 307,593	\$ 704	\$ 308,297	\$ 303,386	\$ 4,911
Undist. Expend. - Custodial Services					
15-000-262-100-019-000-0000-000	\$ 51,750	\$ -	\$ 51,750	\$ 51,642	\$ 108
15-000-262-107-019-000-0000-000	\$ 38,029	\$ 8,508	\$ 46,537	\$ 46,537	\$ -
15-000-262-610-019-000-0000-000	\$ 885	\$ -	\$ 885	\$ 714	\$ 171
Total Undist. Expend. - Custodial Services	\$ 90,664	\$ 8,508	\$ 99,172	\$ 98,893	\$ 279
Undist. Expend. - Security					
15-000-266-610-019-000-0000-000	\$ 2,015	\$ -	\$ 2,015	\$ 2,015	\$ -
Total Undist. Expend. - Security	\$ 2,015	\$ -	\$ 2,015	\$ 2,015	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 92,679	\$ 8,508	\$ 101,187	\$ 100,908	\$ 279
UNALLOCATED BENEFITS					
15-000-291-220-019-000-0000-000	\$ 31,940	\$ 7,027	\$ 38,967	\$ 38,597	\$ 370
15-000-291-249-019-000-0000-000	\$ 58,012	\$ 46,780	\$ 104,792	\$ 103,363	\$ 1,429
15-000-291-270-019-000-0000-000	\$ 891,654	\$ -	\$ 891,654	\$ 891,654	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 981,606	\$ 53,807	\$ 1,035,413	\$ 1,033,614	\$ 1,799
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 981,606	\$ 53,807	\$ 1,035,413	\$ 1,033,614	\$ 1,799
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,532,087	\$ 64,019	\$ 1,596,106	\$ 1,587,178	\$ 8,928
TOTAL CURRENT EXPENDITURES	\$ 4,037,250	\$ 34,867	\$ 4,072,117	\$ 4,040,574	\$ 31,543
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-019-000-0000-000	\$ 9,000	\$ (5,000)	\$ 4,000	\$ -	\$ 4,000
Total Equipment	\$ 9,000	\$ (5,000)	\$ 4,000	\$ -	\$ 4,000
TOTAL CAPITAL OUTLAY	\$ 9,000	\$ (5,000)	\$ 4,000	\$ -	\$ 4,000
TOTAL SCHOOL BASED EXPENDITURES	\$ 4,046,250	\$ 29,867	\$ 4,076,117	\$ 4,040,574	\$ 35,543
Other Financing Sources:					
Operating Transfer In					
Total Other Financing Sources	\$ 4,046,250	\$ 29,867	\$ 4,076,117	\$ 4,040,574	\$ 35,543
Excess (Deficiency) of Other Financing Sources Over	\$ -	\$ -	\$ -	\$ -	\$ -
(Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 20</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-020-000-0000-000	Kindergarten - Salaries of Teachers	\$ 102,525	\$ -	\$ 102,525	\$ 102,525	\$ -
15-120-100-101-020-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,109,167	\$ -	\$ 1,109,167	\$ 1,075,939	\$ 33,228
15-120-100-101-020-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-130-100-101-020-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 708,639	\$ 2,694	\$ 711,333	\$ 711,333	\$ -
15-130-100-101-020-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Regular Programs - Undistributed Instruction						
15-190-100-106-020-000-0000-000	Other Salaries for Instruction	\$ 95,053	\$ -	\$ 95,053	\$ 93,614	\$ 1,439
15-190-100-610-020-000-0000-000	General Supplies	\$ 25,740	\$ -	\$ 25,740	\$ 14,846	\$ 10,894
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,047,124	\$ 2,694	\$ 2,049,818	\$ 1,998,257	\$ 51,561
SPECIAL EDUCATION - INSTRUCTION						
Behavioral Disabilities:						
15-209-100-101-020-000-0000-000	Salaries of Teachers	\$ 541,817	\$ (131,913)	\$ 409,904	\$ 403,001	\$ 6,903
15-209-100-106-020-000-0000-000	Other Salaries for Instruction	\$ 361,838	\$ (20,957)	\$ 340,881	\$ 282,309	\$ 58,572
	Total Behavioral Disabilities	\$ 903,655	\$ (152,870)	\$ 750,785	\$ 685,309	\$ 65,476
Resource Room/Resource Center:						
15-213-100-101-020-000-0000-000	Salaries of Teachers	\$ 414,530	\$ -	\$ 414,530	\$ 251,504	\$ 163,026
15-213-100-610-020-000-0000-000	General Supplies	\$ 10,000	\$ -	\$ 10,000	\$ 7,401	\$ 2,599
	Total Resource Room/Resource Center	\$ 424,530	\$ -	\$ 424,530	\$ 258,905	\$ 165,625
Autism:						
15-214-100-101-020-000-0000-000	Salaries of Teachers	\$ 399,090	\$ -	\$ 399,090	\$ 229,394	\$ 169,696
15-214-100-106-020-000-0000-000	Other Salaries for Instruction	\$ 260,499	\$ (1,366)	\$ 259,133	\$ 257,411	\$ 1,722
	Total Autism	\$ 659,589	\$ (1,366)	\$ 658,223	\$ 486,805	\$ 171,418
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 1,987,774	\$ (154,236)	\$ 1,833,538	\$ 1,431,019	\$ 402,519
Bilingual Education - Instruction						
15-240-100-101-020-000-0000-000	Salaries of Teachers	\$ 105,633	\$ -	\$ 105,633	\$ 105,633	\$ -
15-240-100-610-020-000-0000-000	General Supplies	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
	Total Bilingual Education - Instruction	\$ 109,633	\$ -	\$ 109,633	\$ 105,633	\$ 4,000
	Total Instruction and At-Risk Programs	\$ 4,144,531	\$ (151,542)	\$ 3,992,989	\$ 3,534,909	\$ 458,080
Undistributed Expenditures - Health Services						
15-000-213-100-020-000-0000-000	Salaries	\$ 102,125	\$ -	\$ 102,125	\$ 102,125	\$ -
15-000-213-600-020-000-0000-000	Supplies and Materials	\$ 450	\$ -	\$ 450	\$ -	\$ 450
	Total Undistributed Expenditures - Health Services	\$ 102,575	\$ -	\$ 102,575	\$ 102,125	\$ 450
Undist. Expend. - Guidance Services						
15-000-218-104-020-000-0000-000	Salaries of Other Professional Staff	\$ 264,732	\$ 192,964	\$ 457,696	\$ 264,072	\$ 193,624
15-000-218-600-020-000-0000-000	Supplies and Materials	\$ 450	\$ -	\$ 450	\$ -	\$ 450
	Total Undist. Expend. - Guidance Services	\$ 265,182	\$ 192,964	\$ 458,146	\$ 264,072	\$ 194,074
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-020-000-0000-000	Salaries	\$ 58,693	\$ 3,067	\$ 61,760	\$ 61,760	\$ -
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 58,693	\$ 3,067	\$ 61,760	\$ 61,760	\$ -
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-020-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	Total Undist. Expend. - Instructional Staff Training Serv.	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-020-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 234,638	\$ (33,091)	\$ 201,547	\$ 201,547	\$ -
15-000-240-105-020-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 122,388	\$ 2,204	\$ 124,592	\$ 124,592	\$ -
15-000-240-600-020-000-0000-000	Supplies and Materials	\$ 13,000	\$ -	\$ 13,000	\$ 12,789	\$ 211
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 370,026	\$ (30,887)	\$ 339,139	\$ 338,929	\$ 211
Undist. Expend. - Custodial Services						
15-000-262-100-020-000-0000-000	Salaries	\$ 106,112	\$ 385	\$ 106,497	\$ 106,497	\$ -
15-000-262-107-020-000-0000-000	Salaries of Non-instructional Aides	\$ 38,029	\$ 16,723	\$ 54,752	\$ 54,752	\$ -
15-000-262-610-020-000-0000-000	General Supplies	\$ 870	\$ -	\$ 870	\$ 772	\$ 98
	Total Undist. Expend. - Custodial Services	\$ 145,011	\$ 17,108	\$ 162,119	\$ 162,022	\$ 98
Undist. Expend. - Security						
15-000-266-100-020-000-0000-000	Salaries	\$ 53,612	\$ 385	\$ 53,997	\$ 53,997	\$ -
	Total Undist. Expend. - Security	\$ 53,612	\$ 385	\$ 53,997	\$ 53,997	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant						
15-000-270-512-020-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,000	\$ -	\$ 2,000	\$ 1,930	\$ 70
	Total Undist. Expend. - Student Transportation Serv.	\$ 2,000	\$ -	\$ 2,000	\$ 1,930	\$ 70
UNALLOCATED BENEFITS						
15-000-291-220-020-000-0000-000	Social Security Contributions	\$ 90,211	\$ 2,762	\$ 92,973	\$ 92,839	\$ 134
15-000-291-249-020-000-0000-000	Other Retirement Contributions - Regular	\$ 72,604	\$ 36,727	\$ 109,331	\$ 109,329	\$ 2
15-000-291-270-020-000-0000-000	Health Benefits	\$ 1,535,116	\$ -	\$ 1,535,116	\$ 1,535,116	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 1,697,931	\$ 39,489	\$ 1,737,420	\$ 1,737,284	\$ 136
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,697,931	\$ 39,489	\$ 1,737,420	\$ 1,737,284	\$ 136
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,697,030	\$ 222,127	\$ 2,919,157	\$ 2,722,118	\$ 197,039
	TOTAL CURRENT EXPENDITURES	\$ 6,841,561	\$ 70,585	\$ 6,912,146	\$ 6,257,027	\$ 655,119
	TOTAL SCHOOL BASED EXPENDITURES	\$ 6,841,561	\$ 70,585	\$ 6,912,146	\$ 6,257,027	\$ 655,119
Other Financing Sources:						
	Operating Transfer In	\$ 6,841,561	\$ 70,585	\$ 6,912,146	\$ 6,257,027	\$ 655,119
	Total Other Financing Sources	\$ 6,841,561	\$ 70,585	\$ 6,912,146	\$ 6,257,027	\$ 655,119
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 21</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-021-000-0000-000	Kindergarten - Salaries of Teachers	\$ 307,302	\$ 373	\$ 307,675	\$ 307,675	\$ -
15-120-100-101-021-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 962,238	\$ -	\$ 962,238	\$ 958,018	\$ 4,220
15-120-100-101-021-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ 2,000	\$ 6,000	\$ 3,254	\$ 2,746
15-130-100-101-021-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,085,640	\$ -	\$ 1,085,640	\$ 887,845	\$ 197,795
15-130-100-101-021-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ 1,762	\$ 3,762	\$ 3,762	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-106-021-000-0000-000	Other Salaries for Instruction	\$ 152,729	\$ 1,655	\$ 154,384	\$ 154,384	\$ -
15-190-100-610-021-000-0000-000	General Supplies	\$ 50,985	\$ -	\$ 50,985	\$ 31,316	\$ 19,669
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,564,894	\$ 5,790	\$ 2,570,684	\$ 2,346,254	\$ 224,430
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-021-000-0000-000	Salaries of Teachers	\$ 183,124	\$ -	\$ 183,124	\$ 153,815	\$ 29,309
15-204-100-106-021-000-0000-000	Other Salaries for Instruction	\$ 130,526	\$ -	\$ 130,526	\$ 112,181	\$ 18,345
Total Learning and/or Language Disabilities - Mild/Moderate		\$ 313,650	\$ -	\$ 313,650	\$ 265,996	\$ 47,654
Resource Room/Resource Center:						
15-213-100-101-021-000-0000-000	Salaries of Teachers	\$ 411,625	\$ 27,152	\$ 438,777	\$ 401,261	\$ 37,516
15-213-100-610-021-000-0000-000	General Supplies	\$ 10,000	\$ -	\$ 10,000	\$ 6,917	\$ 3,083
Total Resource Room/Resource Center		\$ 421,625	\$ 27,152	\$ 448,777	\$ 408,178	\$ 40,599
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 735,275	\$ 27,152	\$ 762,427	\$ 674,174	\$ 88,253
Bilingual Education - Instruction						
15-240-100-101-021-000-0000-000	Salaries of Teachers	\$ 915,049	\$ (191,260)	\$ 723,789	\$ 595,576	\$ 128,213
15-240-100-106-021-000-0000-000	Other Salaries for Instruction	\$ 45,546	\$ 385	\$ 45,931	\$ 45,931	\$ -
15-240-100-610-021-000-0000-000	General Supplies	\$ 37,000	\$ -	\$ 37,000	\$ 30,189	\$ 6,811
Total Bilingual Education - Instruction		\$ 997,595	\$ (190,875)	\$ 806,720	\$ 671,696	\$ 135,024
Total Instruction and At-Risk Programs						
		\$ 4,297,764	\$ (157,932)	\$ 4,139,832	\$ 3,692,124	\$ 447,707
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-021-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 12,900	\$ -	\$ 12,900	\$ 11,088	\$ 1,812
Total Undistributed Expend. - Attend. & Social Work		\$ 12,900	\$ -	\$ 12,900	\$ 11,088	\$ 1,812
Undistributed Expenditures - Health Services						
15-000-213-100-021-000-0000-000	Salaries	\$ 100,267	\$ -	\$ 100,267	\$ 25,490	\$ 74,777
15-000-213-600-021-000-0000-000	Supplies and Materials	\$ 300	\$ -	\$ 300	\$ 170	\$ 130
Total Undistributed Expenditures - Health Services		\$ 100,567	\$ -	\$ 100,567	\$ 25,660	\$ 74,907
Undist. Expend. - Guidance Services						
15-000-218-104-021-000-0000-000	Salaries of Other Professional Staff	\$ 154,999	\$ (51,332)	\$ 103,667	\$ 103,667	\$ -
15-000-218-600-021-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 500	\$ -
Total Undist. Expend. - Guidance Services		\$ 155,499	\$ (51,332)	\$ 104,167	\$ 104,167	\$ -
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-021-000-0000-000	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						
15-000-222-100-021-000-0000-000	Salaries	\$ 104,467	\$ -	\$ 104,467	\$ 104,467	\$ -
15-000-222-600-021-000-0000-000	Supplies and Materials	\$ 250	\$ -	\$ 250	\$ 41	\$ 209
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 104,717	\$ -	\$ 104,717	\$ 104,508	\$ 209
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-021-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 458,353	\$ 3,203	\$ 461,556	\$ 461,555	\$ 1
15-000-240-105-021-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 107,652	\$ 1,908	\$ 109,560	\$ 109,560	\$ -
15-000-240-600-021-000-0000-000	Supplies and Materials	\$ 12,000	\$ (2,000)	\$ 10,000	\$ 8,475	\$ 1,525
Total Undist. Expend. - Support Serv. - School Admin.		\$ 578,005	\$ 3,111	\$ 581,116	\$ 579,590	\$ 1,526
Undist. Expend. - Custodial Services						
15-000-262-100-021-000-0000-000	Salaries	\$ 66,990	\$ -	\$ 66,990	\$ 66,990	\$ -
15-000-262-107-021-000-0000-000	Salaries of Non-instructional Aides	\$ 38,029	\$ 8,094	\$ 46,123	\$ 39,985	\$ 6,138
15-000-262-610-021-000-0000-000	General Supplies	\$ 1,683	\$ -	\$ 1,683	\$ 1,251	\$ 432
Total Undist. Expend. - Custodial Services		\$ 106,702	\$ 8,094	\$ 114,796	\$ 108,227	\$ 6,569
Undist. Expend. - Security						
15-000-266-100-021-000-0000-000	Salaries	\$ 108,674	\$ 770	\$ 109,444	\$ 109,444	\$ -
15-000-266-610-021-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ 500	\$ -
Total Undist. Expend. - Security		\$ 109,174	\$ 770	\$ 109,944	\$ 109,944	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 215,876	\$ 8,864	\$ 224,740	\$ 218,171	\$ 6,569
UNALLOCATED BENEFITS						
15-000-291-220-021-000-0000-000	Social Security Contributions	\$ 76,009	\$ 7,178	\$ 83,187	\$ 83,187	\$ -
15-000-291-249-021-000-0000-000	Other Retirement Contributions - Regular	\$ 127,348	\$ 73,156	\$ 200,504	\$ 200,504	\$ -
15-000-291-270-021-000-0000-000	Health Benefits	\$ 1,580,682	\$ -	\$ 1,580,682	\$ 1,580,682	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,784,039	\$ 80,334	\$ 1,864,373	\$ 1,864,373	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,784,039	\$ 80,334	\$ 1,864,373	\$ 1,864,373	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,961,603	\$ 40,977	\$ 3,002,580	\$ 2,917,556	\$ 85,023
TOTAL CURRENT EXPENDITURES		\$ 7,259,367	\$ (116,956)	\$ 7,142,411	\$ 6,609,681	\$ 532,731
TOTAL SCHOOL BASED EXPENDITURES		\$ 7,259,367	\$ (116,956)	\$ 7,142,411	\$ 6,609,681	\$ 532,731
Other Financing Sources:						
Total Other Financing Sources		\$ 7,259,367	\$ (116,956)	\$ 7,142,411	\$ 6,609,681	\$ 532,731
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 24</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-024-000-0000-000	Kindergarten - Salaries of Teachers	\$ 162,422	\$ -	\$ 162,422	\$ 145,593	\$ 16,829
15-120-100-101-024-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,564,619	\$ -	\$ 1,564,619	\$ 1,448,713	\$ 115,906
15-120-100-101-024-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-130-100-101-024-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,152,920	\$ -	\$ 1,152,920	\$ 1,041,579	\$ 111,341
15-130-100-101-024-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Regular Programs - Undistributed Instruction						
15-190-100-106-024-000-0000-000	Other Salaries for Instruction	\$ 85,819	\$ 998	\$ 86,817	\$ 86,817	\$ -
15-190-100-320-024-000-0000-000	Purchased Professional-Educational Services	\$ 20,000	\$ (2,150)	\$ 17,850	\$ 17,850	\$ -
15-190-100-610-024-000-0000-000	General Supplies	\$ 33,930	\$ 14,134	\$ 48,064	\$ 44,512	\$ 3,551
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 3,023,710	\$ 12,982	\$ 3,036,692	\$ 2,785,065	\$ 251,627
SPECIAL EDUCATION - INSTRUCTION						
Multiple Disabilities:						
15-212-100-101-024-000-0000-000	Salaries of Teachers	\$ 241,677	\$ -	\$ 241,677	\$ 196,691	\$ 44,986
15-212-100-106-024-000-0000-000	Other Salaries for Instruction	\$ 83,855	\$ 9,415	\$ 93,270	\$ 90,520	\$ 2,750
	Total Multiple Disabilities	\$ 325,532	\$ 9,415	\$ 334,947	\$ 287,211	\$ 47,736
Resource Room/Resource Center:						
15-213-100-101-024-000-0000-000	Salaries of Teachers	\$ 543,600	\$ (64,960)	\$ 478,640	\$ 478,640	\$ -
15-213-100-610-024-000-0000-000	General Supplies	\$ 6,500	\$ -	\$ 6,500	\$ 6,291	\$ 209
	Total Resource Room/Resource Center	\$ 550,100	\$ (64,960)	\$ 485,140	\$ 484,931	\$ 209
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 875,632	\$ (55,545)	\$ 820,087	\$ 772,142	\$ 47,945
Bilingual Education - Instruction						
15-240-100-101-024-000-0000-000	Salaries of Teachers	\$ 820,565	\$ -	\$ 820,565	\$ 665,777	\$ 154,788
15-240-100-106-024-000-0000-000	Other Salaries for Instruction	\$ 54,529	\$ 385	\$ 54,914	\$ 54,914	\$ -
15-240-100-610-024-000-0000-000	General Supplies	\$ 25,000	\$ -	\$ 25,000	\$ 23,724	\$ 1,276
	Total Bilingual Education - Instruction	\$ 900,094	\$ 385	\$ 900,479	\$ 744,415	\$ 156,064
Before/After School Programs - Instruction						
15-421-100-101-024-053-0000-000	Salaries of Teachers	\$ 4,725	\$ 2,022	\$ 6,747	\$ 5,268	\$ 1,480
	Total Before/After School Programs - Instruction	\$ 4,725	\$ 2,022	\$ 6,747	\$ 5,268	\$ 1,480
	Total Instruction and At-Risk Programs	\$ 4,804,161	\$ (40,156)	\$ 4,764,005	\$ 4,306,889	\$ 457,116
Undistributed Expenditures - Health Services						
15-000-213-100-024-000-0000-000	Salaries	\$ 74,080	\$ -	\$ 74,080	\$ 70,060	\$ 4,020
	Total Undistributed Expenditures - Health Services	\$ 74,080	\$ -	\$ 74,080	\$ 70,060	\$ 4,020
Undist. Expend. - Guidance Services						
15-000-218-104-024-000-0000-000	Salaries of Other Professional Staff	\$ 146,679	\$ -	\$ 146,679	\$ 122,295	\$ 24,384
15-000-218-600-024-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 500	\$ 0
	Total Undist. Expend. - Guidance Services	\$ 147,179	\$ -	\$ 147,179	\$ 122,795	\$ 24,384
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-024-000-0000-000	Purchased Prof- Educational Services	\$ 15,000	\$ (12,975)	\$ 2,025	\$ 2,025	\$ -
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 15,000	\$ (12,975)	\$ 2,025	\$ 2,025	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-024-000-0000-000	Salaries	\$ 174,355	\$ 25,738	\$ 200,093	\$ 198,947	\$ 1,146
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 174,355	\$ 25,738	\$ 200,093	\$ 198,947	\$ 1,146
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-024-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 390,945	\$ -	\$ 390,945	\$ 360,893	\$ 30,052
15-000-240-105-024-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 106,452	\$ -	\$ 106,452	\$ 106,228	\$ 224
15-000-240-110-024-053-0000-000	Other Salaries	\$ -	\$ 1,000	\$ 1,000	\$ 938	\$ 63
15-000-240-590-024-000-0000-000	Other Purchased Services (400-500 series)	\$ 3,500	\$ (3,161)	\$ 340	\$ 340	\$ -
15-000-240-600-024-000-0000-000	Supplies and Materials	\$ 5,000	\$ 1,890	\$ 6,890	\$ 6,885	\$ 5
15-000-240-890-024-000-0000-000	Other Objects	\$ -	\$ 240	\$ 240	\$ 239	\$ 1
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 505,897	\$ (31)	\$ 505,867	\$ 475,522	\$ 30,344
Undist. Expend. - Custodial Services						
15-000-262-100-024-000-0000-000	Salaries	\$ 56,950	\$ -	\$ 56,950	\$ 56,950	\$ -
15-000-262-107-024-000-0000-000	Salaries of Non-instructional Aides	\$ 61,249	\$ 11,672	\$ 72,921	\$ 68,889	\$ 4,032
15-000-262-610-024-000-0000-000	General Supplies	\$ 1,658	\$ -	\$ 1,658	\$ 1,562	\$ 96
	Total Undist. Expend. - Custodial Services	\$ 119,857	\$ 11,672	\$ 131,529	\$ 127,401	\$ 4,128
Undist. Expend. - Security						
15-000-266-100-024-000-0000-000	Salaries	\$ 55,862	\$ -	\$ 55,862	\$ 47,112	\$ 8,750
15-000-266-610-024-000-0000-000	General Supplies	\$ 1,200	\$ -	\$ 1,200	\$ 1,151	\$ 49
	Total Undist. Expend. - Security	\$ 57,062	\$ -	\$ 57,062	\$ 48,263	\$ 8,799
Total Undist. Expend. - Oper. & Maint. Of Plant						
15-000-270-512-024-000-0000-000	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						
15-000-291-220-024-000-0000-000	Social Security Contributions	\$ 66,131	\$ 12,386	\$ 78,517	\$ 77,835	\$ 682
15-000-291-249-024-000-0000-000	Other Retirement Contributions - Regular	\$ 136,226	\$ 91,085	\$ 227,311	\$ 224,915	\$ 2,396
15-000-291-270-024-000-0000-000	Health Benefits	\$ 1,734,134	\$ -	\$ 1,734,134	\$ 1,734,134	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 1,936,491	\$ 103,471	\$ 2,039,962	\$ 2,036,884	\$ 3,078
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,936,491	\$ 103,471	\$ 2,039,962	\$ 2,036,884	\$ 3,078
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 3,031,421	\$ 127,875	\$ 3,159,296	\$ 3,083,397	\$ 75,899
	TOTAL CURRENT EXPENDITURES	\$ 7,835,582	\$ 87,719	\$ 7,923,301	\$ 7,390,286	\$ 533,015

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

		<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>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
		<u>7,835,582</u>	<u>87,719</u>	<u>7,923,301</u>	<u>7,390,286</u>
		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School: No. 24					
TOTAL SCHOOL BASED EXPENDITURES		\$ 7,835,582	\$ 87,719	\$ 7,923,301	\$ 7,390,286
Other Financing Sources:					
	Operating Transfer In	\$ 7,835,582	\$ 87,719	\$ 7,923,301	\$ 7,390,286
Total Other Financing Sources		\$ 7,835,582	\$ 87,719	\$ 7,923,301	\$ 7,390,286
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 25</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>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-025-000-0000-000	Kindergarten - Salaries of Teachers	\$ 199,490	\$ (64,345)	\$ 135,145	\$ 135,145	\$ -
15-120-100-101-025-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,323,444	\$ 17,685	\$ 1,341,129	\$ 1,336,283	\$ 4,846
15-120-100-101-025-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ 3,551	\$ 449
15-130-100-101-025-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 865,251	\$ (4,000)	\$ 861,251	\$ 840,099	\$ 21,152
15-130-100-101-025-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ 449	\$ 2,449	\$ 2,449	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-106-025-000-0000-000	Other Salaries for Instruction	\$ 116,828	\$ -	\$ 116,828	\$ 66,712	\$ 50,116
15-190-100-610-025-000-0000-000	General Supplies	\$ 55,025	\$ -	\$ 55,025	\$ 47,449	\$ 7,576
15-190-100-640-025-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ 500	\$ -
15-190-100-800-025-000-0000-000	Other Objects	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,568,538	\$ (50,211)	\$ 2,518,327	\$ 2,432,188	\$ 86,138
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-025-000-0000-000	Salaries of Teachers	\$ 145,510	\$ 27,511	\$ 173,021	\$ 173,021	\$ -
15-204-100-106-025-000-0000-000	Other Salaries for Instruction	\$ 139,621	\$ 1,753	\$ 141,374	\$ 141,374	\$ -
15-204-100-610-025-000-0000-000	General Supplies	\$ 6,000	\$ -	\$ 6,000	\$ 5,440	\$ 560
15-204-100-640-025-000-0000-000	Textbooks	\$ 250	\$ -	\$ 250	\$ 250	\$ -
15-204-100-800-025-000-0000-000	Other Objects	\$ 600	\$ -	\$ 600	\$ -	\$ 600
Total Learning and/or Language Disabilities - Mild/Moderate		\$ 291,981	\$ 29,264	\$ 321,245	\$ 320,085	\$ 1,160
Resource Room/Resource Center:						
15-213-100-101-025-000-0000-000	Salaries of Teachers	\$ 380,755	\$ -	\$ 380,755	\$ 360,789	\$ 19,966
15-213-100-610-025-000-0000-000	General Supplies	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 0
15-213-100-640-025-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ 500	\$ -
Total Resource Room/Resource Center		\$ 382,755	\$ -	\$ 382,755	\$ 362,789	\$ 19,966
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 674,736	\$ 29,264	\$ 704,000	\$ 682,874	\$ 21,126
Bilingual Education - Instruction						
15-240-100-101-025-000-0000-000	Salaries of Teachers	\$ 270,621	\$ 1,095	\$ 271,716	\$ 271,716	\$ -
15-240-100-610-025-000-0000-000	General Supplies	\$ 10,000	\$ (1,000)	\$ 9,000	\$ 6,525	\$ 2,475
15-240-100-640-025-000-0000-000	Textbooks	\$ 500	\$ -	\$ 500	\$ 500	\$ -
15-240-100-800-025-000-0000-000	Other Objects	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Total Bilingual Education - Instruction		\$ 282,121	\$ 95	\$ 282,216	\$ 278,741	\$ 3,475
Total Instruction and At-Risk Programs		\$ 3,525,395	\$ (20,852)	\$ 3,504,543	\$ 3,393,804	\$ 110,739
Undistributed Expenditures - Health Services						
15-000-213-100-025-000-0000-000	Salaries	\$ 102,525	\$ -	\$ 102,525	\$ 102,525	\$ -
15-000-213-600-025-000-0000-000	Supplies and Materials	\$ 200	\$ -	\$ 200	\$ -	\$ 200
Total Undistributed Expenditures - Health Services		\$ 102,725	\$ -	\$ 102,725	\$ 102,525	\$ 200
Undist. Expend. - Guidance Services						
15-000-218-104-025-000-0000-000	Salaries of Other Professional Staff	\$ 62,760	\$ 39,365	\$ 102,125	\$ 102,125	\$ -
15-000-218-600-025-000-0000-000	Supplies and Materials	\$ 300	\$ -	\$ 300	\$ 300	\$ -
Total Undist. Expend. - Guidance Services		\$ 63,060	\$ 39,365	\$ 102,425	\$ 102,425	\$ -
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-600-025-000-0000-000	Supplies and Materials	\$ 400	\$ -	\$ 400	\$ -	\$ 400
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 400	\$ -	\$ 400	\$ -	\$ 400
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-025-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 311,127	\$ (102,386)	\$ 208,741	\$ 208,741	\$ -
15-000-240-105-025-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 107,252	\$ 1,908	\$ 109,160	\$ 109,160	\$ -
15-000-240-590-025-000-0000-000	Other Purchased Services (400-500 series)	\$ 600	\$ -	\$ 600	\$ 69	\$ 531
15-000-240-600-025-000-0000-000	Supplies and Materials	\$ 10,500	\$ 1,059	\$ 11,559	\$ 9,137	\$ 2,422
Total Undist. Expend. - Support Serv. - School Admin.		\$ 429,479	\$ (99,420)	\$ 330,059	\$ 327,106	\$ 2,953
Undist. Expend. - Custodial Services						
15-000-262-100-025-000-0000-000	Salaries	\$ 65,440	\$ -	\$ 65,440	\$ 65,440	\$ -
15-000-262-107-025-000-0000-000	Salaries of Non-instructional Aides	\$ 38,700	\$ 18,493	\$ 57,193	\$ 43,542	\$ 13,651
15-000-262-610-025-000-0000-000	General Supplies	\$ 1,363	\$ -	\$ 1,363	\$ 1,300	\$ 63
Total Undist. Expend. - Custodial Services		\$ 105,503	\$ 18,493	\$ 123,996	\$ 110,282	\$ 13,714
Undist. Expend. - Security						
15-000-266-100-025-000-0000-000	Salaries	\$ 55,862	\$ 385	\$ 56,247	\$ 56,247	\$ -
15-000-266-610-025-000-0000-000	General Supplies	\$ 700	\$ -	\$ 700	\$ 576	\$ 124
Total Undist. Expend. - Security		\$ 56,562	\$ 385	\$ 56,947	\$ 56,823	\$ 124
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 162,065	\$ 18,878	\$ 180,943	\$ 167,105	\$ 13,838
UNALLOCATED BENEFITS						
15-000-291-220-025-000-0000-000	Social Security Contributions	\$ 60,410	\$ 5,941	\$ 66,351	\$ 65,622	\$ 729
15-000-291-249-025-000-0000-000	Other Retirement Contributions - Regular	\$ 102,010	\$ 71,176	\$ 173,186	\$ 170,121	\$ 3,065
15-000-291-270-025-000-0000-000	Health Benefits	\$ 1,494,620	\$ -	\$ 1,494,620	\$ 1,494,620	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,657,040	\$ 77,117	\$ 1,734,157	\$ 1,730,363	\$ 3,794
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,657,040	\$ 77,117	\$ 1,734,157	\$ 1,730,363	\$ 3,794
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,414,769	\$ 35,941	\$ 2,450,710	\$ 2,429,525	\$ 21,185
TOTAL CURRENT EXPENDITURES		\$ 5,940,164	\$ 15,088	\$ 5,955,252	\$ 5,823,328	\$ 131,924

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 25</u>		<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-130-100-730-025-000-0000-000	Grades 6-8	\$ 5,500	\$ 726	\$ 6,226	\$ 5,500	\$ 726
Total Equipment		<u>\$ 5,500</u>	<u>\$ 726</u>	<u>\$ 6,226</u>	<u>\$ 5,500</u>	<u>\$ 726</u>
TOTAL CAPITAL OUTLAY		<u>\$ 5,500</u>	<u>\$ 726</u>	<u>\$ 6,226</u>	<u>\$ 5,500</u>	<u>\$ 726</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 5,945,664</u>	<u>\$ 15,815</u>	<u>\$ 5,961,479</u>	<u>\$ 5,828,828</u>	<u>\$ 132,650</u>
Other Financing Sources:						
Total Other Financing Sources		<u>\$ 5,945,664</u>	<u>\$ 15,815</u>	<u>\$ 5,961,479</u>	<u>\$ 5,828,828</u>	<u>\$ 132,650</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<u>School: No. 26</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:						
15-110-100-101-026-000-0000-000	Kindergarten - Salaries of Teachers	\$ 207,998	\$ -	\$ 207,998	\$ 183,462	\$ 24,536
15-120-100-101-026-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 858,778	\$ -	\$ 858,778	\$ 738,957	\$ 119,821
15-130-100-101-026-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 642,323	\$ 64,616	\$ 706,939	\$ 496,992	\$ 209,947
15-130-100-101-026-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
Regular Programs - Undistributed Instruction						
15-190-100-106-026-000-0000-000	Other Salaries for Instruction	\$ 100,715	\$ -	\$ 100,715	\$ 87,924	\$ 12,791
15-190-100-610-026-000-0000-000	General Supplies	\$ 50,105	\$ -	\$ 50,105	\$ 40,222	\$ 9,883
15-190-100-890-026-000-0000-000	Other Objects	\$ 2,000	\$ (2,000)	\$ -	\$ -	\$ -
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,867,919	\$ 62,616	\$ 1,930,535	\$ 1,547,557	\$ 382,978
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-026-000-0000-000	Salaries of Teachers	\$ 161,107	\$ 15,503	\$ 176,610	\$ 176,610	\$ -
15-204-100-106-026-000-0000-000	Other Salaries for Instruction	\$ 54,129	\$ -	\$ 54,129	\$ 50,698	\$ 3,431
15-204-100-610-026-000-0000-000	General Supplies	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
	Total Learning and/or Language Disabilities - Mild/Moderate	\$ 218,236	\$ 15,503	\$ 233,739	\$ 227,308	\$ 6,431
Resource Room/Resource Center:						
15-213-100-101-026-000-0000-000	Salaries of Teachers	\$ 588,743	\$ (150,000)	\$ 438,743	\$ 167,720	\$ 271,023
	Total Resource Room/Resource Center	\$ 588,743	\$ (150,000)	\$ 438,743	\$ 167,720	\$ 271,023
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 806,979	\$ (134,497)	\$ 672,482	\$ 395,028	\$ 277,454
Bilingual Education - Instruction						
15-240-100-101-026-000-0000-000	Salaries of Teachers	\$ 109,088	\$ -	\$ 109,088	\$ 49,845	\$ 59,243
	Total Bilingual Education - Instruction	\$ 109,088	\$ -	\$ 109,088	\$ 49,845	\$ 59,243
Before/After School Programs - Instruction						
15-421-100-101-026-053-0000-000	Salaries of Teachers	\$ 11,340	\$ -	\$ 11,340	\$ -	\$ 11,340
15-421-100-106-026-053-0000-000	Other Salaries for Instruction	\$ 900	\$ -	\$ 900	\$ -	\$ 900
	Total Before/After School Programs - Instruction	\$ 12,240	\$ -	\$ 12,240	\$ -	\$ 12,240
	Total Instruction and At-Risk Programs	\$ 2,796,226	\$ (71,881)	\$ 2,724,345	\$ 1,992,430	\$ 731,915
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-026-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 12,500	\$ -	\$ 12,500	\$ 6,945	\$ 5,555
	Total Undistributed Expend. - Attend. & Social Work	\$ 12,500	\$ -	\$ 12,500	\$ 6,945	\$ 5,555
Undistributed Expenditures - Health Services						
15-000-213-100-026-000-0000-000	Salaries	\$ 102,125	\$ -	\$ 102,125	\$ 102,125	\$ -
15-000-213-600-026-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Total Undistributed Expenditures - Health Services	\$ 102,625	\$ -	\$ 102,625	\$ 102,125	\$ 500
Undist. Expend. - Guidance Services						
15-000-218-104-026-000-0000-000	Salaries of Other Professional Staff	\$ 138,219	\$ (68,706)	\$ 69,513	\$ 69,513	\$ -
15-000-218-600-026-000-0000-000	Supplies and Materials	\$ 1,500	\$ -	\$ 1,500	\$ 147	\$ 1,353
	Total Undist. Expend. - Guidance Services	\$ 139,719	\$ (68,706)	\$ 71,013	\$ 69,659	\$ 1,353
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-026-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 304,023	\$ -	\$ 304,023	\$ 303,867	\$ 156
15-000-240-105-026-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 106,252	\$ 1,459	\$ 107,711	\$ 107,711	\$ -
15-000-240-610-026-000-0000-000	Supplies and Materials	\$ 6,000	\$ 1,977	\$ 7,977	\$ 7,306	\$ 671
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 416,275	\$ 3,436	\$ 419,711	\$ 418,884	\$ 827
Undist. Expend. - Custodial Services						
15-000-262-100-026-000-0000-000	Salaries	\$ 34,220	\$ (3,516)	\$ 30,704	\$ 30,704	\$ -
15-000-262-107-026-000-0000-000	Salaries of Non-instructional Aides	\$ 23,220	\$ 1,782	\$ 25,002	\$ 22,161	\$ 2,841
15-000-262-610-026-000-0000-000	General Supplies	\$ 1,123	\$ -	\$ 1,123	\$ -	\$ 1,123
	Total Undist. Expend. - Custodial Services	\$ 58,563	\$ (1,734)	\$ 56,829	\$ 52,864	\$ 3,965
Undist. Expend. - Security						
15-000-266-100-026-000-0000-000	Salaries	\$ 53,612	\$ -	\$ 53,612	\$ 43,862	\$ 9,750
15-000-266-610-026-000-0000-000	General Supplies	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
	Total Undist. Expend. - Security	\$ 56,612	\$ -	\$ 56,612	\$ 43,862	\$ 12,750
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-026-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ -	\$ 2,000	\$ 2,000	\$ 1,157	\$ 843
	Total Undist. Expend. - Student Transportation Serv.	\$ -	\$ 2,000	\$ 2,000	\$ 1,157	\$ 843
UNALLOCATED BENEFITS						
15-000-291-220-026-000-0000-000	Social Security Contributions	\$ 47,893	\$ -	\$ 47,893	\$ 45,334	\$ 2,559
15-000-291-249-026-000-0000-000	Other Retirement Contributions - Regular	\$ 87,568	\$ 24,103	\$ 111,671	\$ 111,650	\$ 21
15-000-291-270-026-000-0000-000	Health Benefits	\$ 1,271,245	\$ -	\$ 1,271,245	\$ 1,271,245	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 1,406,706	\$ 24,103	\$ 1,430,809	\$ 1,428,229	\$ 2,580
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,406,706	\$ 24,103	\$ 1,430,809	\$ 1,428,229	\$ 2,580
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,193,000	\$ (40,901)	\$ 2,152,099	\$ 2,123,726	\$ 28,373
	TOTAL CURRENT EXPENDITURES	\$ 4,989,226	\$ (112,782)	\$ 4,876,444	\$ 4,116,156	\$ 760,288
	TOTAL SCHOOL BASED EXPENDITURES	\$ 4,989,226	\$ (112,782)	\$ 4,876,444	\$ 4,116,156	\$ 760,288
Other Financing Sources:						
	Operating Transfer In	\$ 4,989,226	\$ (112,782)	\$ 4,876,444	\$ 4,116,156	\$ 760,288
	Total Other Financing Sources	\$ 4,989,226	\$ (112,782)	\$ 4,876,444	\$ 4,116,156	\$ 760,288
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 27</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
		<u>Final to Actual</u>				
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-027-000-0000-000	Kindergarten - Salaries of Teachers	\$ 337,410	\$ 10	\$ 337,420	\$ 337,420	\$ -
15-120-100-101-027-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,216,501	\$ -	\$ 2,216,501	\$ 2,153,801	\$ 62,700
15-120-100-101-027-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
15-130-100-101-027-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 371,950	\$ -	\$ 371,950	\$ 368,330	\$ 3,620
Regular Programs - Undistributed Instruction						
15-190-100-106-027-000-0000-000	Other Salaries for Instruction	\$ 214,624	\$ 1,935	\$ 216,559	\$ 216,559	\$ -
15-190-100-500-027-000-0000-000	Other Purchased Services (400-500 series)	\$ 6,000	\$ (6,000)	\$ -	\$ -	\$ -
15-190-100-610-027-000-0000-000	General Supplies	\$ 44,059	\$ 18,000	\$ 62,059	\$ 61,164	\$ 895
15-190-100-800-027-000-0000-000	Other Objects	\$ 5,730	\$ (3,480)	\$ 2,250	\$ 2,250	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>\$ 3,202,274</u>	<u>\$ 10,465</u>	<u>\$ 3,212,739</u>	<u>\$ 3,139,524</u>	<u>\$ 73,215</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-027-000-0000-000	Salaries of Teachers	\$ 195,965	\$ 923	\$ 196,888	\$ 196,888	\$ -
15-204-100-610-027-000-0000-000	General Supplies	\$ 4,680	\$ -	\$ 4,680	\$ 4,167	\$ 513
Total Learning and/or Language Disabilities - Mild/Moderate		<u>\$ 200,645</u>	<u>\$ 923</u>	<u>\$ 201,568</u>	<u>\$ 201,055</u>	<u>\$ 513</u>
Resource Room/Resource Center:						
15-213-100-101-027-000-0000-000	Salaries of Teachers	\$ 474,900	\$ -	\$ 474,900	\$ 447,508	\$ 27,392
15-213-100-610-027-000-0000-000	General Supplies	\$ 6,786	\$ -	\$ 6,786	\$ 4,495	\$ 2,291
Total Resource Room/Resource Center		<u>\$ 481,686</u>	<u>\$ -</u>	<u>\$ 481,686</u>	<u>\$ 452,003</u>	<u>\$ 29,683</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>\$ 682,331</u>	<u>\$ 923</u>	<u>\$ 683,254</u>	<u>\$ 653,058</u>	<u>\$ 30,197</u>
Bilingual Education - Instruction						
15-240-100-101-027-000-0000-000	Salaries of Teachers	\$ 268,613	\$ 1,095	\$ 269,708	\$ 269,708	\$ -
15-240-100-610-027-000-0000-000	General Supplies	\$ 7,839	\$ -	\$ 7,839	\$ 6,940	\$ 899
Total Bilingual Education - Instruction		<u>\$ 276,452</u>	<u>\$ 1,095</u>	<u>\$ 277,547</u>	<u>\$ 276,648</u>	<u>\$ 899</u>
Before/After School Programs - Instruction						
15-421-100-101-027-053-0000-000	Salaries of Teachers	\$ 8,400	\$ -	\$ 8,400	\$ 5,233	\$ 3,168
Total Before/After School Programs - Instruction		<u>\$ 8,400</u>	<u>\$ -</u>	<u>\$ 8,400</u>	<u>\$ 5,233</u>	<u>\$ 3,168</u>
Total Instruction and At-Risk Programs		<u>\$ 4,169,457</u>	<u>\$ 12,483</u>	<u>\$ 4,181,940</u>	<u>\$ 4,074,462</u>	<u>\$ 107,478</u>
Undistributed Expenditures - Health Services						
15-000-213-100-027-000-0000-000	Salaries	\$ 95,447	\$ 4,820	\$ 100,267	\$ 100,267	\$ -
15-000-213-600-027-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 178	\$ 322
Total Undistributed Expenditures - Health Services		<u>\$ 95,947</u>	<u>\$ 4,820</u>	<u>\$ 100,767</u>	<u>\$ 100,445</u>	<u>\$ 322</u>
Undist. Expend. - Guidance Services						
15-000-218-104-027-000-0000-000	Salaries of Other Professional Staff	\$ 154,162	\$ -	\$ 154,162	\$ 129,620	\$ 24,542
15-000-218-600-027-000-0000-000	Supplies and Materials	\$ 250	\$ -	\$ 250	\$ -	\$ 250
Total Undist. Expend. - Guidance Services		<u>\$ 154,412</u>	<u>\$ -</u>	<u>\$ 154,412</u>	<u>\$ 129,620</u>	<u>\$ 24,792</u>
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-027-000-0000-000	Salaries	\$ 65,455	\$ 5	\$ 65,460	\$ 65,460	\$ -
15-000-222-600-027-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 900	\$ 100
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>\$ 66,455</u>	<u>\$ 5</u>	<u>\$ 66,460</u>	<u>\$ 66,360</u>	<u>\$ 100</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-027-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 261,173	\$ 1,770	\$ 262,943	\$ 262,943	\$ -
15-000-240-105-027-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 115,524	\$ 1,916	\$ 117,440	\$ 117,440	\$ -
15-000-240-590-027-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ 4,842	\$ 5,342	\$ 5,342	\$ -
15-000-240-600-027-000-0000-000	Supplies and Materials	\$ 7,500	\$ 1,158	\$ 8,658	\$ 7,880	\$ 778
Total Undist. Expend. - Support Serv. - School Admin.		<u>\$ 384,697</u>	<u>\$ 9,686</u>	<u>\$ 394,383</u>	<u>\$ 393,605</u>	<u>\$ 778</u>
Undist. Expend. - Custodial Services						
15-000-262-100-027-000-0000-000	Salaries	\$ 69,390	\$ 20,250	\$ 89,640	\$ 69,390	\$ 20,250
15-000-262-107-027-000-0000-000	Salaries of Non-instructional Aides	\$ 68,989	\$ 27,331	\$ 96,320	\$ 96,320	\$ -
15-000-262-610-027-000-0000-000	General Supplies	\$ 1,555	\$ -	\$ 1,555	\$ 1,410	\$ 145
Total Undist. Expend. - Custodial Services		<u>\$ 139,934</u>	<u>\$ 47,581</u>	<u>\$ 187,515</u>	<u>\$ 167,120</u>	<u>\$ 20,395</u>
Undist. Expend. - Security						
15-000-266-100-027-000-0000-000	Salaries	\$ 53,812	\$ (8,240)	\$ 45,572	\$ 45,572	\$ -
Total Undist. Expend. - Security		<u>\$ 53,812</u>	<u>\$ (8,240)</u>	<u>\$ 45,572</u>	<u>\$ 45,572</u>	<u>\$ -</u>
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.		<u>\$ 193,746</u>	<u>\$ 39,341</u>	<u>\$ 233,087</u>	<u>\$ 212,692</u>	<u>\$ 20,395</u>
15-000-270-512-027-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,096	\$ 3,480	\$ 8,576	\$ 7,128	\$ 1,448
Total Undist. Expend. - Student Transportation Serv.		<u>\$ 5,096</u>	<u>\$ 3,480</u>	<u>\$ 8,576</u>	<u>\$ 7,128</u>	<u>\$ 1,448</u>
UNALLOCATED BENEFITS						
15-000-291-220-027-000-0000-000	Social Security Contributions	\$ 62,467	\$ 10,985	\$ 73,452	\$ 72,964	\$ 488
15-000-291-249-027-000-0000-000	Other Retirement Contributions - Regular	\$ 109,801	\$ 74,608	\$ 184,409	\$ 182,846	\$ 1,563
15-000-291-270-027-000-0000-000	Health Benefits	\$ 1,562,754	\$ 0	\$ 1,562,754	\$ 1,562,754	\$ -
TOTAL UNALLOCATED BENEFITS		<u>\$ 1,735,022</u>	<u>\$ 85,593</u>	<u>\$ 1,820,615</u>	<u>\$ 1,818,564</u>	<u>\$ 2,051</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>\$ 1,735,022</u>	<u>\$ 85,593</u>	<u>\$ 1,820,615</u>	<u>\$ 1,818,564</u>	<u>\$ 2,051</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>\$ 2,635,375</u>	<u>\$ 142,925</u>	<u>\$ 2,778,300</u>	<u>\$ 2,728,414</u>	<u>\$ 49,886</u>
TOTAL CURRENT EXPENDITURES		<u>\$ 6,804,832</u>	<u>\$ 155,409</u>	<u>\$ 6,960,241</u>	<u>\$ 6,802,876</u>	<u>\$ 157,365</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 27</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						
Special Education - Instruction:						
15-000-240-730-027-000-0000-000	Undistributed Expenditures - School Admin.	\$ 12,000	\$ (12,000)	\$ -	\$ -	\$ -
Total Equipment		<u>\$ 12,000</u>	<u>\$ (12,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL CAPITAL OUTLAY		<u>\$ 12,000</u>	<u>\$ (12,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 6,816,832</u>	<u>\$ 143,409</u>	<u>\$ 6,960,241</u>	<u>\$ 6,802,876</u>	<u>\$ 157,365</u>
Other Financing Sources:						
Operating Transfer In		<u>\$ 6,816,832</u>	<u>\$ 143,409</u>	<u>\$ 6,960,241</u>	<u>\$ 6,802,876</u>	<u>\$ 157,365</u>
Total Other Financing Sources		<u>\$ 6,816,832</u>	<u>\$ 143,409</u>	<u>\$ 6,960,241</u>	<u>\$ 6,802,876</u>	<u>\$ 157,365</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<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>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-028-000-0000-000	Kindergarten - Salaries of Teachers	\$ 264,253	\$ -	\$ 264,253	\$ 225,882	\$ 38,371
15-120-100-101-028-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,288,264	\$ -	\$ 1,288,264	\$ 1,059,466	\$ 228,798
15-120-100-101-028-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-130-100-101-028-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 656,881	\$ -	\$ 656,881	\$ 482,802	\$ 174,079
Regular Programs - Undistributed Instruction						
15-190-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 119,056	\$ 1,345	\$ 120,401	\$ 120,401	\$ -
15-190-100-590-028-000-0000-000	Other Purchased Services (400-500 series)	\$ 700	\$ -	\$ 700	\$ -	\$ 700
15-190-100-610-028-000-0000-000	General Supplies	\$ 42,585	\$ (1,000)	\$ 41,585	\$ 26,764	\$ 14,821
15-190-100-800-028-000-0000-000	Other Objects	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,375,739	\$ 345	\$ 2,376,084	\$ 1,915,314	\$ 460,770
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-101-028-000-0000-000	Salaries of Teachers	\$ 70,755	\$ -	\$ 70,760	\$ 70,760	\$ -
15-201-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 53,329	\$ 385	\$ 53,714	\$ 53,714	\$ -
15-201-100-610-028-000-0000-000	General Supplies	\$ 1,200	\$ -	\$ 1,200	\$ 800	\$ 400
	Total Intellectual Disability - Mild	\$ 125,284	\$ 390	\$ 125,674	\$ 125,274	\$ 400
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-028-000-0000-000	Salaries of Teachers	\$ 250,310	\$ 25,805	\$ 276,115	\$ 141,400	\$ 134,715
15-204-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 240,239	\$ -	\$ 240,239	\$ 147,566	\$ 92,673
15-204-100-610-028-000-0000-000	General Supplies	\$ 4,800	\$ -	\$ 4,800	\$ 1,800	\$ 3,000
	Total Learning and/or Language Disabilities - Mild/Moderate	\$ 495,349	\$ 25,805	\$ 521,154	\$ 290,766	\$ 230,388
Resource Room/Resource Center:						
15-213-100-101-028-000-0000-000	Salaries of Teachers	\$ 224,067	\$ 6,880	\$ 230,947	\$ 166,680	\$ 64,267
15-213-100-610-028-000-0000-000	General Supplies	\$ 900	\$ -	\$ 900	\$ 600	\$ 300
	Total Resource Room/Resource Center	\$ 224,967	\$ 6,880	\$ 231,847	\$ 167,280	\$ 64,567
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 845,600	\$ 33,075	\$ 878,675	\$ 583,320	\$ 295,355
Bilingual Education - Instruction						
15-240-100-101-028-000-0000-000	Salaries of Teachers	\$ 52,617	\$ -	\$ 52,617	\$ 52,616	\$ 1
15-240-100-610-028-000-0000-000	General Supplies	\$ 3,510	\$ -	\$ 3,510	\$ 1,340	\$ 2,170
	Total Bilingual Education - Instruction	\$ 56,127	\$ -	\$ 56,127	\$ 53,956	\$ 2,171
Before/After School Programs - Instruction						
15-421-100-101-028-053-0000-000	Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-421-100-106-028-061-0000-000	Other Salaries for Instruction	\$ 2,250	\$ -	\$ 2,250	\$ 1,730	\$ 520
	Total Before/After School Programs - Instruction	\$ 4,250	\$ -	\$ 4,250	\$ 1,730	\$ 2,520
	Total Instruction and At-Risk Programs	\$ 3,281,716	\$ 33,420	\$ 3,315,136	\$ 2,554,321	\$ 760,815
Undistributed Expenditures - Health Services						
15-000-213-100-028-000-0000-000	Salaries	\$ 101,667	\$ (27,582)	\$ 74,085	\$ 74,085	\$ -
15-000-213-600-028-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Total Undistributed Expenditures - Health Services	\$ 102,167	\$ (27,582)	\$ 74,585	\$ 74,085	\$ 500
Undist. Expend. - Guidance Services						
15-000-218-104-028-000-0000-000	Salaries of Other Professional Staff	\$ 61,000	\$ -	\$ 61,000	\$ 22,841	\$ 38,159
15-000-218-600-028-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Total Undist. Expend. - Guidance Services	\$ 61,500	\$ -	\$ 61,500	\$ 22,841	\$ 38,659
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-600-028-000-0000-000	Supplies and Materials	\$ 6,000	\$ -	\$ 6,000	\$ 4,672	\$ 1,328
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 6,000	\$ -	\$ 6,000	\$ 4,672	\$ 1,328
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-028-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 264,617	\$ 833	\$ 265,450	\$ 265,450	\$ -
15-000-240-105-028-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 105,552	\$ 1,043	\$ 106,595	\$ 106,595	\$ -
15-000-240-590-028-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ -	\$ 500	\$ -	\$ 500
15-000-240-600-028-000-0000-000	Supplies and Materials	\$ 9,500	\$ -	\$ 9,500	\$ 2,545	\$ 6,955
15-000-240-800-028-000-0000-000	Other Objects	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 380,669	\$ 1,876	\$ 382,545	\$ 374,590	\$ 7,955
Undist. Expend. - Custodial Services						
15-000-262-100-028-000-0000-000	Salaries	\$ 51,050	\$ -	\$ 51,050	\$ 51,050	\$ -
15-000-262-107-028-000-0000-000	Salaries of Non-instructional Aides	\$ 15,480	\$ 27,781	\$ 43,261	\$ 23,227	\$ 20,034
15-000-262-610-028-000-0000-000	General Supplies	\$ 1,133	\$ -	\$ 1,133	\$ -	\$ 1,133
	Total Undist. Expend. - Custodial Services	\$ 67,663	\$ 27,781	\$ 95,444	\$ 74,277	\$ 21,167
Undist. Expend. - Security						
15-000-266-100-028-000-0000-000	Salaries	\$ 106,724	\$ 1,270	\$ 107,994	\$ 107,994	\$ -
15-000-266-610-028-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Total Undist. Expend. - Security	\$ 107,224	\$ 1,270	\$ 108,494	\$ 107,994	\$ 500
Total Undist. Expend. - Oper. & Maint. Of Plant						
	Undist. Expend. - Student Transportation Serv.					
15-000-270-512-028-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ 1,000	\$ 6,000	\$ 5,304	\$ 696
	Total Undist. Expend. - Student Transportation Serv.	\$ 5,000	\$ 1,000	\$ 6,000	\$ 5,304	\$ 696
UNALLOCATED BENEFITS						
15-000-291-220-028-000-0000-000	Social Security Contributions	\$ 67,699	\$ -	\$ 67,699	\$ 64,744	\$ 2,955
15-000-291-249-028-000-0000-000	Other Retirement Contributions - Regular	\$ 73,486	\$ 34,448	\$ 107,934	\$ 107,440	\$ 494
15-000-291-270-028-000-0000-000	Health Benefits	\$ 1,092,021	\$ -	\$ 1,092,021	\$ 1,092,021	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 1,233,206	\$ 34,448	\$ 1,267,654	\$ 1,264,205	\$ 3,449
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,233,206	\$ 34,448	\$ 1,267,654	\$ 1,264,205	\$ 3,449
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,963,429	\$ 38,793	\$ 2,002,222	\$ 1,927,968	\$ 74,254
	TOTAL CURRENT EXPENDITURES	\$ 5,245,145	\$ 72,213	\$ 5,317,358	\$ 4,482,289	\$ 835,069

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 28</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
TOTAL SCHOOL BASED EXPENDITURES	\$ 5,245,145	\$ 72,213	\$ 5,317,358	\$ 4,482,289	\$ 835,069
Other Financing Sources:					
Operating Transfer In	\$ 5,245,145	\$ 72,213	\$ 5,317,358	\$ 4,482,289	\$ 835,069
Total Other Financing Sources	\$ 5,245,145	\$ 72,213	\$ 5,317,358	\$ 4,482,289	\$ 835,069
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<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:					
15-110-100-101-029-000-0000-000	\$ 221,095	\$ (221,095)	\$ -	\$ -	\$ -
15-120-100-101-029-000-0000-000	\$ 1,112,125	\$ (1,112,125)	\$ -	\$ -	\$ -
Regular Programs - Undistributed Instruction					
15-190-100-106-029-000-0000-000	\$ 112,348	\$ (112,348)	\$ -	\$ -	\$ -
15-190-100-500-029-000-0000-000	\$ 6,500	\$ (6,500)	\$ -	\$ -	\$ -
15-190-100-610-029-000-0000-000	\$ 34,045	\$ (34,045)	\$ -	\$ -	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,486,113	\$ (1,486,113)	\$ -	\$ -	\$ -
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-029-000-0000-000	\$ 100,647	\$ (100,647)	\$ -	\$ -	\$ -
15-204-100-106-029-000-0000-000	\$ 52,829	\$ (52,829)	\$ -	\$ -	\$ -
Total Learning and/or Language Disabilities - Mild/Moderate	\$ 153,476	\$ (153,476)	\$ -	\$ -	\$ -
Resource Room/Resource Center:					
15-213-100-101-029-000-0000-000	\$ 263,389	\$ (263,389)	\$ -	\$ -	\$ -
Total Resource Room/Resource Center	\$ 263,389	\$ (263,389)	\$ -	\$ -	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 416,865	\$ (416,865)	\$ -	\$ -	\$ -
Bilingual Education - Instruction					
15-240-100-101-029-000-0000-000	\$ 167,788	\$ (167,788)	\$ -	\$ -	\$ -
Total Bilingual Education - Instruction	\$ 167,788	\$ (167,788)	\$ -	\$ -	\$ -
Total Instruction and At-Risk Programs	\$ 2,070,766	\$ (2,070,766)	\$ -	\$ -	\$ -
Undistributed Expenditures - Health Services					
15-000-213-100-029-000-0000-000	\$ 98,847	\$ (98,847)	\$ -	\$ -	\$ -
Total Undistributed Expenditures - Health Services	\$ 98,847	\$ (98,847)	\$ -	\$ -	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-029-000-0000-000	\$ 52,139	\$ (52,139)	\$ -	\$ -	\$ -
Total Undist. Expend. - Guidance Services	\$ 52,139	\$ (52,139)	\$ -	\$ -	\$ -
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-029-000-0000-000	\$ 10,000	\$ (10,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 10,000	\$ (10,000)	\$ -	\$ -	\$ -
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-029-000-0000-000	\$ 2,000	\$ (2,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Instructional Staff Training Serv.	\$ 2,000	\$ (2,000)	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-029-000-0000-000	\$ 173,549	\$ (173,549)	\$ -	\$ -	\$ -
15-000-240-105-029-000-0000-000	\$ 53,176	\$ (53,176)	\$ -	\$ -	\$ -
Total Undist. Expend. - Support Serv. - School Admin.	\$ 226,725	\$ (226,725)	\$ -	\$ -	\$ -
Undist. Expend. - Custodial Services					
15-000-262-100-029-000-0000-000	\$ 66,290	\$ (66,290)	\$ -	\$ -	\$ -
15-000-262-107-029-000-0000-000	\$ 45,769	\$ (45,769)	\$ -	\$ -	\$ -
15-000-262-610-029-000-0000-000	\$ 698	\$ (698)	\$ -	\$ -	\$ -
Total Undist. Expend. - Custodial Services	\$ 112,757	\$ (112,757)	\$ -	\$ -	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 112,757	\$ (112,757)	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-029-000-0000-000	\$ 35,293	\$ (35,293)	\$ -	\$ -	\$ -
15-000-291-249-029-000-0000-000	\$ 51,380	\$ (51,380)	\$ -	\$ -	\$ -
15-000-291-270-029-000-0000-000	\$ 737,635	\$ (737,635)	\$ -	\$ -	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 824,308	\$ (824,308)	\$ -	\$ -	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 824,308	\$ (824,308)	\$ -	\$ -	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,326,776	\$ (1,326,776)	\$ -	\$ -	\$ -
TOTAL CURRENT EXPENDITURES	\$ 3,397,542	\$ (3,397,542)	\$ -	\$ -	\$ -
TOTAL SCHOOL BASED EXPENDITURES	\$ 3,397,542	\$ (3,397,542)	\$ -	\$ -	\$ -
Other Financing Sources:					
Operating Transfer In	\$ 3,397,542	\$ (3,397,542)	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 3,397,542	\$ (3,397,542)	\$ -	\$ -	\$ -
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 30 (Dr. Martin Luther King Jr. Educational Complex)</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:						
15-110-100-101-030-000-0000-000	Kindergarten - Salaries of Teachers	\$ 208,534	\$ -	\$ 208,534	\$ 164,117	\$ 44,417
15-120-100-101-030-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,332,380	\$ (76,000)	\$ 1,256,380	\$ 1,133,227	\$ 123,153
15-130-100-101-030-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,156,596	\$ (80,000)	\$ 1,076,596	\$ 847,423	\$ 229,173
15-130-100-101-030-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 6,000	\$ -	\$ 6,000	\$ 4,070	\$ 1,930
Regular Programs - Undistributed Instruction						
15-190-100-106-030-000-0000-000	Other Salaries for Instruction	\$ 204,015	\$ (54,817)	\$ 149,198	\$ 78,832	\$ 70,366
15-190-100-320-030-000-0000-000	Purchased Professional-Educational Services	\$ 8,000	\$ (4,000)	\$ 4,000	\$ -	\$ 4,000
15-190-100-500-030-000-0000-000	Other Purchased Services (400-500 series)	\$ 400	\$ -	\$ 400	\$ -	\$ 400
15-190-100-610-030-000-0000-000	General Supplies	\$ 59,510	\$ -	\$ 59,510	\$ 49,562	\$ 9,948
15-190-100-800-030-000-0000-000	Other Objects	\$ 8,000	\$ -	\$ 8,000	\$ 6,746	\$ 1,254
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,983,435	\$ (214,817)	\$ 2,768,618	\$ 2,283,978	\$ 484,640
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-030-000-0000-000	Salaries of Teachers	\$ -	\$ 62,155	\$ 62,155	\$ -	\$ 62,155
	Total Learning and/or Language Disabilities - Mild/Moderate	\$ -	\$ 62,155	\$ 62,155	\$ -	\$ 62,155
Behavioral Disabilities:						
15-209-100-101-030-000-0000-000	Salaries of Teachers	\$ 320,865	\$ 51,436	\$ 372,301	\$ 230,493	\$ 141,808
15-209-100-106-030-000-0000-000	Other Salaries for Instruction	\$ 553,924	\$ (45,971)	\$ 507,953	\$ 454,845	\$ 53,108
15-209-100-610-030-000-0000-000	General Supplies	\$ -	\$ 23,122	\$ 23,122	\$ 23,122	\$ -
	Total Behavioral Disabilities	\$ 874,789	\$ 28,587	\$ 903,376	\$ 708,460	\$ 194,916
Resource Room/Resource Center:						
15-213-100-101-030-000-0000-000	Salaries of Teachers	\$ 715,533	\$ 15,804	\$ 731,337	\$ 617,203	\$ 114,134
	Total Resource Room/Resource Center	\$ 715,533	\$ 15,804	\$ 731,337	\$ 617,203	\$ 114,134
Autism:						
15-214-100-101-030-000-0000-000	Salaries of Teachers	\$ 670,507	\$ (284,242)	\$ 386,265	\$ 386,265	\$ -
15-214-100-106-030-000-0000-000	Other Salaries for Instruction	\$ 343,248	\$ 95,070	\$ 438,318	\$ 438,318	\$ -
15-214-100-610-030-000-0000-000	General Supplies	\$ 7,500	\$ -	\$ 7,500	\$ 6,155	\$ 1,345
	Total Autism	\$ 1,021,255	\$ (189,172)	\$ 832,083	\$ 830,738	\$ 1,345
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 2,611,577	\$ (82,627)	\$ 2,528,950	\$ 2,156,401	\$ 372,549
Bilingual Education - Instruction						
15-240-100-101-030-000-0000-000	Salaries of Teachers	\$ 101,125	\$ -	\$ 101,125	\$ 58,506	\$ 42,619
	Total Bilingual Education - Instruction	\$ 101,125	\$ -	\$ 101,125	\$ 58,506	\$ 42,619
	Total Instruction and At-Risk Programs	\$ 5,696,137	\$ (297,444)	\$ 5,398,693	\$ 4,498,885	\$ 899,808
Undistributed Expenditures - Health Services						
15-000-213-100-030-000-0000-000	Salaries	\$ 235,160	\$ (39,910)	\$ 195,250	\$ 195,250	\$ -
	Total Undistributed Expenditures - Health Services	\$ 235,160	\$ (39,910)	\$ 195,250	\$ 195,250	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-030-000-0000-000	Salaries of Other Professional Staff	\$ 279,791	\$ 11,635	\$ 291,426	\$ 263,287	\$ 28,139
	Total Undist. Expend. - Guidance Services	\$ 279,791	\$ 11,635	\$ 291,426	\$ 263,287	\$ 28,139
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-030-000-0000-000	Salaries of Supervisor of Instruction	\$ 23,386	\$ 193	\$ 23,579	\$ 23,579	\$ -
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 23,386	\$ 193	\$ 23,579	\$ 23,579	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-030-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 307,153	\$ (8,664)	\$ 298,489	\$ 278,914	\$ 19,574
15-000-240-105-030-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 99,252	\$ 16,354	\$ 115,606	\$ 115,606	\$ -
15-000-240-600-030-000-0000-000	Supplies and Materials	\$ 10,000	\$ -	\$ 10,000	\$ 9,828	\$ 172
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 416,405	\$ 7,690	\$ 424,095	\$ 404,348	\$ 19,747
Undist. Expend. - Custodial Services						
15-000-262-100-030-000-0000-000	Salaries	\$ 66,990	\$ -	\$ 66,990	\$ 66,990	\$ -
15-000-262-107-030-000-0000-000	Salaries of Non-instructional Aides	\$ 38,029	\$ 8,094	\$ 46,123	\$ 31,698	\$ 14,425
15-000-262-610-030-000-0000-000	General Supplies	\$ 1,400	\$ -	\$ 1,400	\$ 1,344	\$ 56
	Total Undist. Expend. - Custodial Services	\$ 106,419	\$ 8,094	\$ 114,513	\$ 100,032	\$ 14,482
Undist. Expend. - Security						
15-000-266-100-030-000-0000-000	Salaries	\$ 112,324	\$ 1,270	\$ 113,594	\$ 113,594	\$ -
	Total Undist. Expend. - Security	\$ 112,324	\$ 1,270	\$ 113,594	\$ 113,594	\$ -
	Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 218,743	\$ 9,364	\$ 228,107	\$ 213,626	\$ 14,482
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-030-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 6,000	\$ 4,000	\$ 10,000	\$ 4,050	\$ 5,951
	Total Undist. Expend. - Student Transportation Serv.	\$ 6,000	\$ 4,000	\$ 10,000	\$ 4,050	\$ 5,951
UNALLOCATED BENEFITS						
15-000-291-220-030-000-0000-000	Social Security Contributions	\$ 126,440	\$ (3,425)	\$ 123,015	\$ 123,015	\$ -
15-000-291-249-030-000-0000-000	Other Retirement Contributions - Regular	\$ 89,869	\$ 48,356	\$ 138,225	\$ 138,225	\$ -
15-000-291-270-030-000-0000-000	Health Benefits	\$ 2,236,902	\$ -	\$ 2,236,902	\$ 2,236,902	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 2,453,211	\$ 44,931	\$ 2,498,142	\$ 2,498,142	\$ -
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 2,453,211	\$ 44,931	\$ 2,498,142	\$ 2,498,142	\$ -
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 3,632,696	\$ 37,903	\$ 3,670,599	\$ 3,602,281	\$ 68,318
	TOTAL CURRENT EXPENDITURES	\$ 9,328,833	\$ (259,541)	\$ 9,069,292	\$ 8,101,166	\$ 968,126
	TOTAL SCHOOL BASED EXPENDITURES	\$ 9,328,833	\$ (259,541)	\$ 9,069,292	\$ 8,101,166	\$ 968,126
Other Financing Sources:						
	Operating Transfer In	\$ 9,328,833	\$ (259,541)	\$ 9,069,292	\$ 8,101,166	\$ 968,126
	Total Other Financing Sources	\$ 9,328,833	\$ (259,541)	\$ 9,069,292	\$ 8,101,166	\$ 968,126
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 33 (Edward W. Kilpatrick)</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:						
15-110-100-101-033-000-0000-000	Kindergarten - Salaries of Teachers	\$ 258,702	\$ -	\$ 258,702	\$ 215,170	\$ 43,532
15-120-100-101-033-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,091,332	\$ -	\$ 1,091,332	\$ 947,524	\$ 143,808
15-120-100-101-033-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Regular Programs - Undistributed Instruction						
15-190-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 130,341	\$ 1,750	\$ 132,091	\$ 132,091	\$ -
15-190-100-610-033-000-0000-000	General Supplies	\$ 29,280	\$ -	\$ 29,280	\$ 19,658	\$ 9,622
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,511,655	\$ 1,750	\$ 1,513,405	\$ 1,314,442	\$ 198,963
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Moderate:						
15-202-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 33,926	\$ (33,926)	\$ -	\$ -	\$ -
15-202-100-610-033-000-0000-000	General Supplies	\$ 3,997	\$ -	\$ 3,997	\$ 739	\$ 3,258
Total Intellectual Disability - Moderate		\$ 37,923	\$ (33,926)	\$ 3,997	\$ 739	\$ 3,258
Multiple Disabilities:						
15-212-100-101-033-000-0000-000	Salaries of Teachers	\$ 165,422	\$ 1,100	\$ 166,522	\$ 166,522	\$ -
15-212-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 97,603	\$ -	\$ 97,603	\$ 91,653	\$ 5,950
15-212-100-610-033-000-0000-000	General Supplies	\$ 3,998	\$ -	\$ 3,998	\$ 393	\$ 3,605
Total Multiple Disabilities		\$ 267,023	\$ 1,100	\$ 268,123	\$ 258,568	\$ 9,555
Resource Room/Resource Center:						
15-213-100-101-033-000-0000-000	Salaries of Teachers	\$ 133,910	\$ -	\$ 133,910	\$ 120,802	\$ 13,108
Total Resource Room/Resource Center		\$ 133,910	\$ -	\$ 133,910	\$ 120,802	\$ 13,108
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 438,856	\$ (32,826)	\$ 406,030	\$ 380,109	\$ 25,921
Bilingual Education - Instruction						
15-240-100-101-033-000-0000-000	Salaries of Teachers	\$ 160,580	\$ -	\$ 160,580	\$ 97,785	\$ 62,795
15-240-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 32,101	\$ (32,101)	\$ -	\$ -	\$ -
15-240-100-610-033-000-0000-000	General Supplies	\$ 12,675	\$ -	\$ 12,675	\$ 4,246	\$ 8,429
Total Bilingual Education - Instruction		\$ 205,356	\$ (32,101)	\$ 173,255	\$ 102,031	\$ 71,224
Total Instruction and At-Risk Programs		\$ 2,155,867	\$ (63,177)	\$ 2,092,690	\$ 1,796,582	\$ 296,108
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-033-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 12,900	\$ -	\$ 12,900	\$ 6,063	\$ 6,837
Total Undistributed Expend. - Attend. & Social Work		\$ 12,900	\$ -	\$ 12,900	\$ 6,063	\$ 6,837
Undistributed Expenditures - Health Services						
15-000-213-100-033-000-0000-000	Salaries	\$ 67,455	\$ 5	\$ 67,460	\$ 67,460	\$ -
Total Undistributed Expenditures - Health Services		\$ 67,455	\$ 5	\$ 67,460	\$ 67,460	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-033-000-0000-000	Salaries of Other Professional Staff	\$ 54,467	\$ 8,813	\$ 63,280	\$ 63,280	\$ -
Total Undist. Expend. - Guidance Services		\$ 54,467	\$ 8,813	\$ 63,280	\$ 63,280	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-033-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 215,523	\$ (12,522)	\$ 203,001	\$ 203,001	\$ -
15-000-240-105-033-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 53,576	\$ 704	\$ 54,280	\$ 54,280	\$ -
15-000-240-600-033-000-0000-000	Supplies and Materials	\$ 7,200	\$ -	\$ 7,200	\$ 3,235	\$ 3,965
Total Undist. Expend. - Support Serv. - School Admin.		\$ 276,299	\$ (11,818)	\$ 264,481	\$ 260,516	\$ 3,965
Undist. Expend. - Custodial Services						
15-000-262-100-033-000-0000-000	Salaries	\$ 65,440	\$ -	\$ 65,440	\$ 65,440	\$ -
15-000-262-107-033-000-0000-000	Salaries of Non-instructional Aides	\$ 45,310	\$ 20,091	\$ 65,401	\$ 48,922	\$ 16,479
15-000-262-610-033-000-0000-000	General Supplies	\$ 785	\$ -	\$ 785	\$ 434	\$ 351
Total Undist. Expend. - Custodial Services		\$ 111,535	\$ 20,091	\$ 131,626	\$ 114,796	\$ 16,830
Undist. Expend. - Security						
15-000-266-100-033-000-0000-000	Salaries	\$ 53,612	\$ 385	\$ 53,997	\$ 53,997	\$ -
Total Undist. Expend. - Security		\$ 53,612	\$ 385	\$ 53,997	\$ 53,997	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 165,147	\$ 20,476	\$ 185,623	\$ 168,794	\$ 16,830
UNALLOCATED BENEFITS						
15-000-291-220-033-000-0000-000	Social Security Contributions	\$ 50,453	\$ (1,113)	\$ 49,340	\$ 49,110	\$ 230
15-000-291-249-033-000-0000-000	Other Retirement Contributions - Regular	\$ 52,075	\$ 34,723	\$ 86,798	\$ 86,063	\$ 735
15-000-291-270-033-000-0000-000	Health Benefits	\$ 1,069,339	\$ -	\$ 1,069,339	\$ 1,069,339	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,171,867	\$ 33,610	\$ 1,205,477	\$ 1,204,512	\$ 965
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,171,867	\$ 33,610	\$ 1,205,477	\$ 1,204,512	\$ 965
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,748,135	\$ 51,087	\$ 1,799,222	\$ 1,770,625	\$ 28,597
TOTAL CURRENT EXPENDITURES		\$ 3,904,002	\$ (12,090)	\$ 3,891,912	\$ 3,567,207	\$ 324,704
TOTAL SCHOOL BASED EXPENDITURES		\$ 3,904,002	\$ (12,090)	\$ 3,891,912	\$ 3,567,207	\$ 324,704
Other Financing Sources:						
Total Other Financing Sources		\$ 3,904,002	\$ (12,090)	\$ 3,891,912	\$ 3,567,207	\$ 324,704
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 51 (Eastside 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:					
15-140-100-101-063-000-0000-000					
Grades 9-12 - Salaries of Teachers	\$ 8,701,387	\$ (214,134)	\$ 8,487,253	\$ 8,284,082	\$ 203,171
15-140-100-101-063-056-0000-000					
Grades 9-12 - Salaries of Teachers	\$ 6,000	\$ 2,070	\$ 8,070	\$ 5,508	\$ 2,562
Regular Programs - Undistributed Instruction					
15-190-100-106-063-000-0000-000					
Other Salaries for Instruction	\$ 133,677	\$ 50	\$ 133,727	\$ 101,489	\$ 32,238
15-190-100-500-051-000-0000-000					
Other Purchased Services (400-500 series)	\$ 38,300	\$ (3,000)	\$ 35,300	\$ 26,543	\$ 8,757
15-190-100-610-051-000-0000-000					
General Supplies	\$ 101,762	\$ 96,400	\$ 198,162	\$ 172,473	\$ 25,689
15-190-100-640-051-000-0000-000					
Textbooks	\$ 2,500	\$ (2,500)	\$ -	\$ -	\$ -
15-190-100-800-051-000-0000-000					
Other Objects	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 8,987,126	\$ (121,114)	\$ 8,866,012	\$ 8,590,095	\$ 275,917
SPECIAL EDUCATION - INSTRUCTION					
Intellectual Disability - Mild:					
15-201-100-101-051-000-0000-000					
Salaries of Teachers	\$ 149,182	\$ -	\$ 149,182	\$ 98,325	\$ 50,857
15-201-100-106-051-000-0000-000					
Other Salaries for Instruction	\$ 100,075	\$ (39,027)	\$ 61,048	\$ 53,714	\$ 7,334
15-201-100-610-051-000-0000-000					
General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Total Intellectual Disability - Mild	\$ 251,257	\$ (39,027)	\$ 212,230	\$ 152,039	\$ 60,191
Intellectual Disability - Moderate:					
15-202-100-610-051-000-0000-000					
General Supplies	\$ 1,200	\$ (950)	\$ 250	\$ -	\$ 250
Total Intellectual Disability - Moderate	\$ 1,200	\$ (950)	\$ 250	\$ -	\$ 250
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-051-000-0000-000					
Salaries of Teachers	\$ 587,013	\$ 11,408	\$ 598,421	\$ 492,878	\$ 105,543
15-204-100-106-051-000-0000-000					
Other Salaries for Instruction	\$ 262,299	\$ (56,724)	\$ 205,575	\$ 199,927	\$ 5,648
15-204-100-610-051-000-0000-000					
General Supplies	\$ 9,140	\$ -	\$ 9,140	\$ -	\$ 9,140
Total Learning and/or Language Disabilities - Mild/Moderate	\$ 858,452	\$ (45,316)	\$ 813,136	\$ 692,805	\$ 120,331
Behavioral Disabilities:					
15-209-100-101-051-000-0000-000					
Salaries of Teachers	\$ 102,125	\$ 1,395	\$ 103,520	\$ 103,520	\$ -
15-209-100-106-051-000-0000-000					
Other Salaries for Instruction	\$ 97,105	\$ 1,359	\$ 98,464	\$ 98,464	\$ -
15-209-100-610-051-000-0000-000					
General Supplies	\$ 2,420	\$ -	\$ 2,420	\$ -	\$ 2,420
15-209-100-640-051-000-0000-000					
Textbooks	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Behavioral Disabilities	\$ 202,150	\$ 2,754	\$ 204,904	\$ 201,984	\$ 2,920
Multiple Disabilities:					
15-212-100-101-051-000-0000-000					
Salaries of Teachers	\$ 169,470	\$ (62,633)	\$ 106,837	\$ 106,837	\$ -
15-212-100-106-051-000-0000-000					
Other Salaries for Instruction	\$ 109,898	\$ (36,544)	\$ 73,354	\$ 70,586	\$ 2,768
15-212-100-610-051-000-0000-000					
General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
15-212-100-640-051-000-0000-000					
Textbooks	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Multiple Disabilities	\$ 281,868	\$ (99,177)	\$ 182,691	\$ 177,423	\$ 5,268
Resource Room/Resource Center:					
15-213-100-101-051-000-0000-000					
Salaries of Teachers	\$ 1,735,880	\$ (91,541)	\$ 1,644,339	\$ 1,367,461	\$ 276,878
15-213-100-106-051-000-0000-000					
Other Salaries for Instruction	\$ 101,075	\$ 152,063	\$ 253,138	\$ 253,138	\$ -
15-213-100-610-051-000-0000-000					
General Supplies	\$ 1,850	\$ -	\$ 1,850	\$ -	\$ 1,850
Total Resource Room/Resource Center	\$ 1,838,805	\$ 60,522	\$ 1,899,327	\$ 1,620,599	\$ 278,728
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 3,433,732	\$ (121,194)	\$ 3,312,538	\$ 2,844,850	\$ 467,688
Bilingual Education - Instruction					
15-240-100-101-051-000-0000-000					
Salaries of Teachers	\$ 1,307,445	\$ -	\$ 1,307,445	\$ 1,154,847	\$ 152,598
15-240-100-610-051-000-0000-000					
General Supplies	\$ 20,200	\$ -	\$ 20,200	\$ 9,925	\$ 10,275
15-240-100-640-051-000-0000-000					
Textbooks	\$ 18,006	\$ -	\$ 18,006	\$ -	\$ 18,006
Total Bilingual Education - Instruction	\$ 1,345,651	\$ -	\$ 1,345,651	\$ 1,164,772	\$ 180,879
School-Spon. Co-curricular Actvs. - Inst.					
15-401-100-100-063-053-0000-000					
Salaries	\$ 49,510	\$ (3,840)	\$ 45,670	\$ 42,351	\$ 3,319
15-401-100-500-051-000-0000-000					
Purchased Services (300-500 series)	\$ 200	\$ -	\$ 200	\$ -	\$ 200
15-401-100-800-063-000-0000-000					
Other Objects	\$ 11,000	\$ -	\$ 11,000	\$ 9,245	\$ 1,755
Total School-Spon. Co-curricular Actvs. - Inst.	\$ 60,710	\$ (3,840)	\$ 56,870	\$ 51,596	\$ 5,274
School-Spon. Co-curricular Athletics - Inst.					
15-402-100-100-063-000-0000-000					
Salaries	\$ 569,738	\$ 8,423	\$ 578,161	\$ 576,542	\$ 1,620
15-402-100-500-063-000-0000-000					
Purchased Services (300-500 series)	\$ 185,128	\$ (8,400)	\$ 176,728	\$ 133,199	\$ 43,529
15-402-100-600-063-000-0000-000					
Supplies and Materials	\$ 72,540	\$ 21,500	\$ 94,040	\$ 93,067	\$ 973
Total School-Spon. Co-curricular Athletics - Inst.	\$ 827,406	\$ 21,523	\$ 848,929	\$ 802,808	\$ 46,122
Before/After School Programs - Instruction					
15-421-100-101-063-053-0000-000					
Salaries of Teachers	\$ 12,000	\$ -	\$ 12,000	\$ 4,235	\$ 7,765
15-421-100-106-063-053-0000-000					
Other Salaries for Instruction	\$ 6,000	\$ -	\$ 6,000	\$ 3,450	\$ 2,550
Total Before/After School Programs - Instruction	\$ 18,000	\$ -	\$ 18,000	\$ 7,685	\$ 10,315
Before/After School Programs - Support					
15-421-200-100-063-053-0000-000					
Salaries	\$ -	\$ 8,715	\$ 8,715	\$ 8,715	\$ -
Total Before/After School Programs - Support	\$ -	\$ 8,715	\$ 8,715	\$ 8,715	\$ -
Total Before/After School Programs	\$ 18,000	\$ 8,715	\$ 26,715	\$ 16,400	\$ 10,315
Summer School - Instruction					
15-422-100-101-063-053-0000-000					
Salaries of Teachers	\$ 5,225	\$ -	\$ 5,225	\$ -	\$ 5,225
15-422-100-106-063-053-0000-000					
Other Salaries for Instruction	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Summer School - Instruction	\$ 5,725	\$ -	\$ 5,725	\$ -	\$ 5,725
Total Instruction and At-Risk Programs	\$ 14,678,350	\$ (215,910)	\$ 14,462,440	\$ 13,470,521	\$ 991,919
Undistributed Expend. - Attend. & Social Work					
15-000-211-104-063-000-0000-000					
Salaries	\$ 279,180	\$ 5,565	\$ 284,745	\$ 284,745	\$ -
15-000-211-173-063-000-0000-000					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 25,400	\$ -	\$ 25,400	\$ 6,289	\$ 19,111
15-000-211-174-063-000-0000-000					
Salaries of Community/School Coordinators	\$ 107,254	\$ 1,779	\$ 109,033	\$ 109,033	\$ -
Total Undistributed Expend. - Attend. & Social Work	\$ 411,834	\$ 7,344	\$ 419,178	\$ 400,068	\$ 19,111
Undistributed Expenditures - Health Services					
15-000-213-100-063-000-0000-000					
Salaries	\$ 199,350	\$ -	\$ 199,350	\$ 199,350	\$ -
15-000-213-610-063-000-0000-000					
Supplies and Materials	\$ 710	\$ -	\$ 710	\$ 710	\$ -
Total Undistributed Expenditures - Health Services	\$ 200,060	\$ -	\$ 200,060	\$ 200,060	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-063-000-0000-000					
Salaries of Other Professional Staff	\$ 1,162,550	\$ (27,837)	\$ 1,134,713	\$ 1,134,363	\$ 350
15-000-218-105-063-000-0000-000					
Salaries of Secretarial and Clerical Assistants	\$ 60,442	\$ 1,000	\$ 61,442	\$ 61,442	\$ -
15-000-218-600-063-000-0000-000					
Supplies and Materials	\$ 9,050	\$ 2,000	\$ 11,050	\$ 9,050	\$ 2,000
Total Undist. Expend. - Guidance Services	\$ 1,232,042	\$ (24,837)	\$ 1,207,205	\$ 1,204,855	\$ 2,350

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 51 (Eastside High 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. - Improvement of Inst. Serv.					
15-000-221-102-063-000-0000-000	\$ 210,114	\$ 1,655	\$ 211,769	\$ 211,768	\$ 1
15-000-221-176-063-000-0000-000	\$ 102,125	\$ (400)	\$ 101,725	\$ 101,725	\$ -
15-000-221-320-063-000-0000-000	\$ 30,000	\$ (20,000)	\$ 10,000	\$ 10,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 342,239	\$ (18,745)	\$ 323,494	\$ 323,493	\$ 1
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-063-000-0000-000	\$ 103,652	\$ 373	\$ 104,025	\$ 104,025	\$ -
15-000-222-580-063-000-0000-000	\$ 1,160	\$ -	\$ 1,160	\$ 410	\$ 751
15-000-222-600-063-000-0000-000	\$ 2,750	\$ -	\$ 2,750	\$ 2,750	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 107,562	\$ 373	\$ 107,935	\$ 107,185	\$ 751
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-063-000-0000-000	\$ 707,644	\$ 3,454	\$ 711,098	\$ 710,617	\$ 481
15-000-240-105-063-000-0000-000	\$ 306,506	\$ 46,043	\$ 352,549	\$ 352,549	\$ -
15-000-240-590-063-000-0000-000	\$ 250	\$ -	\$ 250	\$ 250	\$ -
15-000-240-600-063-000-0000-000	\$ 99,496	\$ (4,257)	\$ 95,239	\$ 81,730	\$ 13,509
15-000-240-800-063-000-0000-000	\$ 9,281	\$ (1,743)	\$ 7,538	\$ 3,579	\$ 3,959
Total Undist. Expend. - Support Serv. - School Admin.	\$ 1,123,177	\$ 43,497	\$ 1,166,674	\$ 1,148,725	\$ 17,949
Undist. Expend. - Custodial Services					
15-000-262-100-063-000-0000-000	\$ 231,830	\$ 750	\$ 232,580	\$ 232,580	\$ -
15-000-262-107-063-000-0000-000	\$ 14,809	\$ 6,312	\$ 21,121	\$ 20,487	\$ 634
15-000-262-610-063-000-0000-000	\$ 4,898	\$ -	\$ 4,898	\$ 4,898	\$ -
Total Undist. Expend. - Custodial Services	\$ 251,537	\$ 7,062	\$ 258,599	\$ 257,965	\$ 634
Undist. Expend. - Security					
15-000-266-100-063-000-0000-000	\$ 277,625	\$ (4,210)	\$ 273,415	\$ 273,415	\$ -
15-000-266-610-063-000-0000-000	\$ 8,000	\$ 4,000	\$ 12,000	\$ 10,708	\$ 1,292
Total Undist. Expend. - Security	\$ 285,625	\$ (210)	\$ 285,415	\$ 284,124	\$ 1,292
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 537,162	\$ 6,852	\$ 544,014	\$ 542,089	\$ 1,926
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-063-000-0000-000	\$ 147,960	\$ 11,000	\$ 158,960	\$ 156,054	\$ 2,907
Total Undist. Expend. - Student Transportation Serv.	\$ 147,960	\$ 11,000	\$ 158,960	\$ 156,054	\$ 2,907
UNALLOCATED BENEFITS					
15-000-291-220-063-000-0000-000	\$ 277,660	\$ 21,749	\$ 299,409	\$ 298,346	\$ 1,063
15-000-291-249-063-000-0000-000	\$ 335,717	\$ 188,983	\$ 524,700	\$ 522,196	\$ 2,504
15-000-291-270-063-000-0000-000	\$ 5,503,061	\$ -	\$ 5,503,061	\$ 5,503,061	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 6,116,438	\$ 210,732	\$ 6,327,170	\$ 6,323,603	\$ 3,567
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 6,116,438	\$ 210,732	\$ 6,327,170	\$ 6,323,603	\$ 3,567
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 10,218,474	\$ 236,217	\$ 10,454,691	\$ 10,406,131	\$ 48,560
TOTAL CURRENT EXPENDITURES	\$ 24,896,824	\$ 20,307	\$ 24,917,131	\$ 23,876,652	\$ 1,040,479
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-140-100-730-063-000-0000-000	\$ 4,000	\$ (4,000)	\$ -	\$ -	\$ -
15-402-100-730-051-000-0000-000	\$ -	\$ 7,649	\$ 7,649	\$ 7,649	\$ -
Total Equipment	\$ 4,000	\$ 3,649	\$ 7,649	\$ 7,649	\$ -
TOTAL CAPITAL OUTLAY	\$ 4,000	\$ 3,649	\$ 7,649	\$ 7,649	\$ -
TOTAL SCHOOL BASED EXPENDITURES	\$ 24,900,824	\$ 23,956	\$ 24,924,780	\$ 23,884,301	\$ 1,040,479
Other Financing Sources:					
Operating Transfer In	\$ 24,900,824	\$ 23,956	\$ 24,924,780	\$ 23,884,301	\$ 1,040,479
Total Other Financing Sources	\$ 24,900,824	\$ 23,956	\$ 24,924,780	\$ 23,884,301	\$ 1,040,479
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 34 (Roberto Clemente)</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>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-034-000-0000-000	Kindergarten - Salaries of Teachers	\$ 168,122	\$ -	\$ 168,122	\$ 106,865	\$ 61,257
15-120-100-101-034-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 813,092	\$ 31,152	\$ 844,244	\$ 825,338	\$ 18,906
15-120-100-101-034-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ -	\$ 2,000	\$ 1,903	\$ 97
Regular Programs - Undistributed Instruction						
15-190-100-106-034-000-0000-000	Other Salaries for Instruction	\$ 51,079	\$ 885	\$ 51,964	\$ 51,964	\$ -
15-190-100-610-034-000-0000-000	General Supplies	\$ 25,000	\$ (3,500)	\$ 21,500	\$ 19,907	\$ 1,593
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,059,293	\$ 28,537	\$ 1,087,830	\$ 1,005,976	\$ 81,854
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-034-000-0000-000	Salaries of Teachers	\$ 99,247	\$ 2,877	\$ 102,124	\$ 102,124	\$ -
15-204-100-106-034-000-0000-000	Other Salaries for Instruction	\$ 35,251	\$ 480	\$ 35,731	\$ 35,731	\$ -
15-204-100-610-034-000-0000-000	General Supplies	\$ 250	\$ -	\$ 250	\$ 250	\$ -
Total Learning and/or Language Disabilities - Mild/Moderate		\$ 134,748	\$ 3,357	\$ 138,105	\$ 138,105	\$ -
Resource Room/Resource Center:						
15-213-100-101-034-000-0000-000	Salaries of Teachers	\$ 156,907	\$ 1,468	\$ 158,375	\$ 158,375	\$ -
15-213-100-610-034-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ 390	\$ 110
Total Resource Room/Resource Center		\$ 157,407	\$ 1,468	\$ 158,875	\$ 158,765	\$ 110
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 292,155	\$ 4,825	\$ 296,980	\$ 296,870	\$ 110
Bilingual Education - Instruction						
15-240-100-101-034-000-0000-000	Salaries of Teachers	\$ 547,837	\$ -	\$ 547,837	\$ 484,884	\$ 62,953
15-240-100-610-034-000-0000-000	General Supplies	\$ 17,240	\$ (3,500)	\$ 13,740	\$ 12,245	\$ 1,495
Total Bilingual Education - Instruction		\$ 565,077	\$ (3,500)	\$ 561,577	\$ 497,129	\$ 64,448
Total Instruction and At-Risk Programs		\$ 1,916,525	\$ 29,862	\$ 1,946,387	\$ 1,799,975	\$ 146,412
Undistributed Expenditures - Health Services						
15-000-213-100-034-000-0000-000	Salaries	\$ 97,625	\$ -	\$ 97,625	\$ 97,625	\$ -
15-000-213-600-034-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 162	\$ 338
Total Undistributed Expenditures - Health Services		\$ 98,125	\$ -	\$ 98,125	\$ 97,787	\$ 338
Undist. Expend. - Guidance Services						
15-000-218-104-034-000-0000-000	Salaries of Other Professional Staff	\$ 42,093	\$ 10,556	\$ 52,649	\$ 34,116	\$ 18,533
15-000-218-600-034-000-0000-000	Supplies and Materials	\$ 100	\$ -	\$ 100	\$ -	\$ 100
Total Undist. Expend. - Guidance Services		\$ 42,193	\$ 10,556	\$ 52,749	\$ 34,116	\$ 18,633
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-034-000-0000-000	Salaries	\$ 101,752	\$ 373	\$ 102,125	\$ 102,125	\$ -
15-000-222-600-034-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 102,252	\$ 373	\$ 102,625	\$ 102,125	\$ 500
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-034-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 500	\$ -	\$ 500	\$ -	\$ 500
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-034-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 174,707	\$ 46,537	\$ 221,244	\$ 182,887	\$ 38,357
15-000-240-105-034-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 53,176	\$ -	\$ 53,176	\$ 49,390	\$ 3,786
15-000-240-590-034-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ -	\$ 500	\$ 280	\$ 220
15-000-240-600-034-000-0000-000	Supplies and Materials	\$ 1,500	\$ (300)	\$ 1,200	\$ 1,044	\$ 156
Total Undist. Expend. - Support Serv. - School Admin.		\$ 229,883	\$ 46,237	\$ 276,120	\$ 233,602	\$ 42,518
Undist. Expend. - Custodial Services						
15-000-262-100-034-000-0000-000	Salaries	\$ 120,840	\$ -	\$ 120,840	\$ 104,386	\$ 16,454
15-000-262-107-034-000-0000-000	Salaries of Non-instructional Aides	\$ 38,029	\$ 11,645	\$ 49,674	\$ 45,543	\$ 4,131
15-000-262-610-034-000-0000-000	General Supplies	\$ 700	\$ -	\$ 700	\$ 638	\$ 62
Total Undist. Expend. - Custodial Services		\$ 159,569	\$ 11,645	\$ 171,214	\$ 150,568	\$ 20,646
Undist. Expend. - Security						
15-000-266-100-034-000-0000-000	Salaries	\$ 54,312	\$ 385	\$ 54,697	\$ 54,697	\$ -
Total Undist. Expend. - Security		\$ 54,312	\$ 385	\$ 54,697	\$ 54,697	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.		\$ 213,881	\$ 12,030	\$ 225,911	\$ 205,265	\$ 20,646
15-000-270-512-034-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ -	\$ 7,000	\$ 7,000	\$ 6,045	\$ 955
Total Undist. Expend. - Student Transportation Serv.		\$ -	\$ 7,000	\$ 7,000	\$ 6,045	\$ 955
UNALLOCATED BENEFITS						
15-000-291-220-034-000-0000-000	Social Security Contributions	\$ 37,322	\$ 3,479	\$ 40,801	\$ 40,625	\$ 176
15-000-291-249-034-000-0000-000	Other Retirement Contributions - Regular	\$ 52,261	\$ 33,901	\$ 86,162	\$ 85,743	\$ 419
15-000-291-270-034-000-0000-000	Health Benefits	\$ 793,223	\$ -	\$ 793,223	\$ 793,223	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 882,806	\$ 37,380	\$ 920,186	\$ 919,591	\$ 595
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 882,806	\$ 37,380	\$ 920,186	\$ 919,591	\$ 595
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,569,640	\$ 113,576	\$ 1,683,216	\$ 1,598,530	\$ 84,686
TOTAL CURRENT EXPENDITURES		\$ 3,486,165	\$ 143,438	\$ 3,629,603	\$ 3,398,506	\$ 231,098

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 34 (Roberto Clemente)</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:						
15-120-100-730-034-000-0000-000	Grades 1-5	\$ 4,500	\$ 300	\$ 4,800	\$ 4,720	\$ 80
Total Equipment		<u>\$ 4,500</u>	<u>\$ 300</u>	<u>\$ 4,800</u>	<u>\$ 4,720</u>	<u>\$ 80</u>
TOTAL CAPITAL OUTLAY		<u>\$ 4,500</u>	<u>\$ 300</u>	<u>\$ 4,800</u>	<u>\$ 4,720</u>	<u>\$ 80</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 3,490,665</u>	<u>\$ 143,738</u>	<u>\$ 3,634,403</u>	<u>\$ 3,403,226</u>	<u>\$ 231,178</u>
Other Financing Sources:						
Operating Transfer In		<u>\$ 3,490,665</u>	<u>\$ 143,738</u>	<u>\$ 3,634,403</u>	<u>\$ 3,403,226</u>	<u>\$ 231,178</u>
Total Other Financing Sources		<u>\$ 3,490,665</u>	<u>\$ 143,738</u>	<u>\$ 3,634,403</u>	<u>\$ 3,403,226</u>	<u>\$ 231,178</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<u>School: No. 36 (Alexander Hamilton 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:						
15-110-100-101-036-000-0000-000	Kindergarten - Salaries of Teachers	\$ 223,543	\$ 10,431	\$ 233,974	\$ 185,580	\$ 48,394
15-120-100-101-036-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,124,171	\$ -	\$ 1,124,171	\$ 1,032,039	\$ 92,133
15-130-100-101-036-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 627,589	\$ 5,324	\$ 632,913	\$ 632,913	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-106-036-000-0000-000	Other Salaries for Instruction	\$ 258,642	\$ 2,425	\$ 261,067	\$ 261,067	\$ -
15-190-100-500-036-000-0000-000	Other Purchased Services (400-500 series)	\$ 10,500	\$ (2,862)	\$ 7,638	\$ 7,493	\$ 145
15-190-100-610-036-000-0000-000	General Supplies	\$ 51,430	\$ -	\$ 51,430	\$ 49,656	\$ 1,774
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,295,875	\$ 15,318	\$ 2,311,193	\$ 2,168,748	\$ 142,445
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-036-000-0000-000	Salaries of Teachers	\$ 67,455	\$ 6,630	\$ 74,085	\$ 74,085	\$ -
15-204-100-106-036-000-0000-000	Other Salaries for Instruction	\$ 30,526	\$ -	\$ 30,526	\$ 30,525	\$ 1
15-204-100-610-036-000-0000-000	General Supplies	\$ 10,725	\$ (1,000)	\$ 9,725	\$ 4,222	\$ 5,503
15-204-100-640-036-000-0000-000	Textbooks	\$ 8,000	\$ -	\$ 8,000	\$ 7,592	\$ 408
	Total Learning and/or Language Disabilities - Mild/Moderate	\$ 116,706	\$ 5,630	\$ 122,336	\$ 116,425	\$ 5,911
Resource Room/Resource Center:						
15-213-100-101-036-000-0000-000	Salaries of Teachers	\$ 488,130	\$ -	\$ 488,130	\$ 364,486	\$ 123,644
15-213-100-610-036-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ 493	\$ 7
	Total Resource Room/Resource Center	\$ 488,630	\$ -	\$ 488,630	\$ 364,979	\$ 123,651
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 605,336	\$ 5,630	\$ 610,966	\$ 481,404	\$ 129,562
Bilingual Education - Instruction						
15-240-100-101-036-000-0000-000	Salaries of Teachers	\$ 59,955	\$ 10,105	\$ 70,060	\$ 70,060	\$ -
15-240-100-610-036-000-0000-000	General Supplies	\$ 6,630	\$ -	\$ 6,630	\$ 6,453	\$ 177
15-240-100-640-036-000-0000-000	Textbooks	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
	Total Bilingual Education - Instruction	\$ 68,585	\$ 10,105	\$ 78,690	\$ 78,513	\$ 177
Before/After School Programs - Instruction						
15-421-100-101-036-053-0000-000	Salaries of Teachers	\$ 15,000	\$ -	\$ 15,000	\$ 9,100	\$ 5,900
15-421-100-106-036-053-0000-000	Other Salaries for Instruction	\$ 10,000	\$ -	\$ 10,000	\$ 8,531	\$ 1,469
	Total Before/After School Programs - Instruction	\$ 25,000	\$ -	\$ 25,000	\$ 17,631	\$ 7,369
	Total Instruction and At-Risk Programs	\$ 2,994,796	\$ 31,053	\$ 3,025,849	\$ 2,746,295	\$ 279,554
Undistributed Expend. - Attend. & Social Work						
15-000-211-173-036-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500
	Total Undistributed Expend. - Attend. & Social Work	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500
Undistributed Expenditures - Health Services						
15-000-213-100-036-000-0000-000	Salaries	\$ 101,725	\$ -	\$ 101,725	\$ 101,725	\$ -
15-000-213-600-036-000-0000-000	Supplies and Materials	\$ 750	\$ -	\$ 750	\$ 750	\$ -
	Total Undistributed Expenditures - Health Services	\$ 102,475	\$ -	\$ 102,475	\$ 102,475	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-036-000-0000-000	Salaries of Other Professional Staff	\$ 59,455	\$ 50,485	\$ 109,940	\$ 58,212	\$ 51,728
15-000-218-600-036-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 500	\$ -
	Total Undist. Expend. - Guidance Services	\$ 59,955	\$ 50,485	\$ 110,440	\$ 58,712	\$ 51,728
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-036-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,000	\$ (645)	\$ 355	\$ -	\$ 355
	Total Undist. Expend. - Instructional Staff Training Serv.	\$ 1,000	\$ (645)	\$ 355	\$ -	\$ 355
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-036-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 316,755	\$ -	\$ 316,755	\$ 308,790	\$ 7,965
15-000-240-105-036-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 61,411	\$ 1,595	\$ 63,006	\$ 63,006	\$ -
15-000-240-580-036-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ (500)	\$ -	\$ -	\$ -
15-000-240-600-036-000-0000-000	Supplies and Materials	\$ 1,500	\$ 2,862	\$ 4,362	\$ 4,362	\$ -
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 380,166	\$ 3,957	\$ 384,123	\$ 376,158	\$ 7,965
Undist. Expend. - Custodial Services						
15-000-262-100-036-000-0000-000	Salaries	\$ 67,840	\$ -	\$ 67,840	\$ 67,840	\$ -
15-000-262-107-036-000-0000-000	Salaries of Non-instructional Aides	\$ 53,509	\$ 10,097	\$ 63,606	\$ 48,818	\$ 14,788
15-000-262-610-036-000-0000-000	General Supplies	\$ 1,293	\$ -	\$ 1,293	\$ 938	\$ 355
	Total Undist. Expend. - Custodial Services	\$ 122,642	\$ 10,097	\$ 132,739	\$ 117,597	\$ 15,142
Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-036-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,500	\$ 2,145	\$ 4,645	\$ 3,399	\$ 1,247
	Total Undist. Expend. - Student Transportation Serv.	\$ 2,500	\$ 2,145	\$ 4,645	\$ 3,399	\$ 1,247
UNALLOCATED BENEFITS						
15-000-291-220-036-000-0000-000	Social Security Contributions	\$ 54,630	\$ 4,968	\$ 59,598	\$ 59,318	\$ 280
15-000-291-249-036-000-0000-000	Other Retirement Contributions - Regular	\$ 80,319	\$ 51,406	\$ 131,725	\$ 131,015	\$ 710
15-000-291-270-036-000-0000-000	Health Benefits	\$ 1,281,485	\$ -	\$ 1,281,485	\$ 1,281,485	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 1,416,434	\$ 56,374	\$ 1,472,808	\$ 1,471,818	\$ 990
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,416,434	\$ 56,374	\$ 1,472,808	\$ 1,471,818	\$ 990
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,097,672	\$ 122,413	\$ 2,220,085	\$ 2,130,158	\$ 89,927
	TOTAL CURRENT EXPENDITURES	\$ 5,092,468	\$ 153,467	\$ 5,245,935	\$ 4,876,454	\$ 369,481
	TOTAL SCHOOL BASED EXPENDITURES	\$ 5,092,468	\$ 153,467	\$ 5,245,935	\$ 4,876,454	\$ 369,481
Other Financing Sources:						
	Operating Transfer In	\$ 5,092,468	\$ 153,467	\$ 5,245,935	\$ 4,876,454	\$ 369,481
	Total Other Financing Sources	\$ 5,092,468	\$ 153,467	\$ 5,245,935	\$ 4,876,454	\$ 369,481
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1						
		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30						
		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<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>	
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-041-000-0000-000	Kindergarten - Salaries of Teachers	\$ 749,739	\$ (320,986)	\$ 428,753	\$ 428,753	\$ -
15-120-100-101-041-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 139,710	\$ 10	\$ 139,720	\$ 139,720	\$ -
15-120-100-101-041-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 6,000	\$ -	\$ 6,000	\$ 5,562	\$ 438
Regular Programs - Undistributed Instruction						
15-190-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 401,056	\$ -	\$ 401,056	\$ 358,335	\$ 42,721
15-190-100-610-041-000-0000-000	General Supplies	\$ 15,272	\$ 4,700	\$ 19,972	\$ 15,055	\$ 4,917
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>\$ 1,311,777</u>	<u>\$ (316,276)</u>	<u>\$ 995,501</u>	<u>\$ 947,426</u>	<u>\$ 48,076</u>
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-041-000-0000-000	Salaries of Teachers	\$ 237,320	\$ -	\$ 237,320	\$ 220,139	\$ 17,181
15-204-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 181,905	\$ -	\$ 181,905	\$ 147,207	\$ 34,698
15-204-100-610-041-000-0000-000	General Supplies	\$ 2,744	\$ -	\$ 2,744	\$ 1,893	\$ 851
Total Learning and/or Language Disabilities - Mild/Moderate		<u>\$ 421,969</u>	<u>\$ -</u>	<u>\$ 421,969</u>	<u>\$ 369,239</u>	<u>\$ 52,730</u>
Resource Room/Resource Center:						
15-213-100-101-041-000-0000-000	Salaries of Teachers	\$ 243,007	\$ -	\$ 243,007	\$ 227,739	\$ 15,268
Total Resource Room/Resource Center		<u>\$ 243,007</u>	<u>\$ -</u>	<u>\$ 243,007</u>	<u>\$ 227,739</u>	<u>\$ 15,268</u>
Autism:						
15-214-100-101-041-000-0000-000	Salaries of Teachers	\$ 313,875	\$ -	\$ 313,875	\$ 285,218	\$ 28,657
15-214-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 286,351	\$ (20,899)	\$ 265,452	\$ 265,452	\$ -
15-214-100-610-041-000-0000-000	General Supplies	\$ 9,748	\$ -	\$ 9,748	\$ 9,617	\$ 131
Total Autism		<u>\$ 609,974</u>	<u>\$ (20,899)</u>	<u>\$ 589,075</u>	<u>\$ 560,287</u>	<u>\$ 28,788</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>\$ 1,274,950</u>	<u>\$ (20,899)</u>	<u>\$ 1,254,051</u>	<u>\$ 1,157,266</u>	<u>\$ 96,786</u>
Bilingual Education - Instruction						
15-240-100-101-041-000-0000-000	Salaries of Teachers	\$ 176,088	\$ 5	\$ 176,093	\$ 176,093	\$ -
15-240-100-610-041-000-0000-000	General Supplies	\$ 2,062	\$ -	\$ 2,062	\$ 1,184	\$ 878
Total Bilingual Education - Instruction		<u>\$ 178,150</u>	<u>\$ 5</u>	<u>\$ 178,155</u>	<u>\$ 177,277</u>	<u>\$ 878</u>
Before/After School Programs - Instruction						
15-421-100-106-041-061-0000-000	Other Salaries for Instruction	\$ 6,750	\$ (4,700)	\$ 2,050	\$ 560	\$ 1,490
Total Before/After School Programs - Instruction		<u>\$ 6,750</u>	<u>\$ (4,700)</u>	<u>\$ 2,050</u>	<u>\$ 560</u>	<u>\$ 1,490</u>
Total Instruction and At-Risk Programs		<u>\$ 2,771,627</u>	<u>\$ (341,870)</u>	<u>\$ 2,429,758</u>	<u>\$ 2,282,528</u>	<u>\$ 147,229</u>
Undistributed Expenditures - Health Services						
15-000-213-100-041-000-0000-000	Salaries	\$ 74,080	\$ 27,587	\$ 101,667	\$ 101,667	\$ -
Total Undistributed Expenditures - Health Services		<u>\$ 74,080</u>	<u>\$ 27,587</u>	<u>\$ 101,667</u>	<u>\$ 101,667</u>	<u>\$ -</u>
Undist. Expend. - Guidance Services						
15-000-218-104-041-000-0000-000	Salaries of Other Professional Staff	\$ 40,667	\$ -	\$ 40,667	\$ 15,281	\$ 25,386
Total Undist. Expend. - Guidance Services		<u>\$ 40,667</u>	<u>\$ -</u>	<u>\$ 40,667</u>	<u>\$ 15,281</u>	<u>\$ 25,386</u>
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-600-041-000-0000-000	Supplies and Materials	\$ 1,280	\$ -	\$ 1,280	\$ 1,245	\$ 35
Total Undist. Expend. - Instructional Staff Training Serv.		<u>\$ 1,280</u>	<u>\$ -</u>	<u>\$ 1,280</u>	<u>\$ 1,245</u>	<u>\$ 35</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-041-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 241,982	\$ (27,264)	\$ 214,718	\$ 214,718	\$ -
15-000-240-105-041-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 139,390	\$ 2,704	\$ 142,094	\$ 142,094	\$ -
15-000-240-600-041-000-0000-000	Supplies and Materials	\$ 1,915	\$ -	\$ 1,915	\$ 1,855	\$ 60
15-000-240-800-041-000-0000-000	Other Objects	\$ 89	\$ -	\$ 89	\$ 89	\$ -
Total Undist. Expend. - Support Serv. - School Admin.		<u>\$ 383,376</u>	<u>\$ (24,560)</u>	<u>\$ 358,816</u>	<u>\$ 358,756</u>	<u>\$ 60</u>
Undist. Expend. - Custodial Services						
15-000-262-100-041-000-0000-000	Salaries	\$ 66,190	\$ -	\$ 66,190	\$ 66,190	\$ -
15-000-262-107-041-000-0000-000	Salaries of Non-instructional Aides	\$ 22,549	\$ 9,782	\$ 32,331	\$ 32,331	\$ -
15-000-262-610-041-000-0000-000	General Supplies	\$ 620	\$ -	\$ 620	\$ 66	\$ 554
Total Undist. Expend. - Custodial Services		<u>\$ 89,359</u>	<u>\$ 9,782</u>	<u>\$ 99,141</u>	<u>\$ 98,587</u>	<u>\$ 554</u>
Undist. Expend. - Security						
15-000-266-100-041-000-0000-000	Salaries	\$ 57,262	\$ (7,379)	\$ 49,883	\$ 41,077	\$ 8,806
15-000-266-610-041-000-0000-000	General Supplies	\$ 1,400	\$ -	\$ 1,400	\$ 1,328	\$ 72
Total Undist. Expend. - Security		<u>\$ 58,662</u>	<u>\$ (7,379)</u>	<u>\$ 51,283</u>	<u>\$ 42,405</u>	<u>\$ 8,878</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>\$ 148,021</u>	<u>\$ 2,403</u>	<u>\$ 150,424</u>	<u>\$ 140,992</u>	<u>\$ 9,432</u>
UNALLOCATED BENEFITS						
15-000-291-220-041-000-0000-000	Social Security Contributions	\$ 96,906	\$ -	\$ 96,906	\$ 88,270	\$ 8,636
15-000-291-249-041-000-0000-000	Other Retirement Contributions - Regular	\$ 38,964	\$ 7,418	\$ 46,382	\$ 46,382	\$ -
15-000-291-270-041-000-0000-000	Health Benefits	\$ 1,384,689	\$ -	\$ 1,384,689	\$ 1,384,689	\$ -
TOTAL UNALLOCATED BENEFITS		<u>\$ 1,520,559</u>	<u>\$ 7,418</u>	<u>\$ 1,527,977</u>	<u>\$ 1,519,341</u>	<u>\$ 8,636</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>\$ 1,520,559</u>	<u>\$ 7,418</u>	<u>\$ 1,527,977</u>	<u>\$ 1,519,341</u>	<u>\$ 8,636</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>\$ 2,167,983</u>	<u>\$ 12,848</u>	<u>\$ 2,180,831</u>	<u>\$ 2,137,282</u>	<u>\$ 43,549</u>
TOTAL CURRENT EXPENDITURES		<u>\$ 4,939,610</u>	<u>\$ (329,021)</u>	<u>\$ 4,610,589</u>	<u>\$ 4,419,810</u>	<u>\$ 190,779</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 4,939,610</u>	<u>\$ (329,021)</u>	<u>\$ 4,610,589</u>	<u>\$ 4,419,810</u>	<u>\$ 190,779</u>
Other Financing Sources:						
Operating Transfer In		<u>\$ 4,939,610</u>	<u>\$ (329,021)</u>	<u>\$ 4,610,589</u>	<u>\$ 4,419,810</u>	<u>\$ 190,779</u>
Total Other Financing Sources		<u>\$ 4,939,610</u>	<u>\$ (329,021)</u>	<u>\$ 4,610,589</u>	<u>\$ 4,419,810</u>	<u>\$ 190,779</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)						
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<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:						
15-140-100-101-052-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 1,992,611	\$ -	\$ 1,992,611	\$ 1,856,431	\$ 136,180
Regular Programs - Undistributed Instruction						
15-190-100-320-052-000-0000-000	Purchased Professional-Educational Services	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000
15-190-100-500-052-000-0000-000	Other Purchased Services (400-500 series)	\$ 400	\$ -	\$ 400	\$ -	\$ 400
15-190-100-610-052-000-0000-000	General Supplies	\$ 16,750	\$ (2,187)	\$ 14,563	\$ 12,126	\$ 2,437
15-190-100-800-052-000-0000-000	Other Objects	\$ 700	\$ -	\$ 700	\$ 385	\$ 315
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,017,461	\$ (2,187)	\$ 2,015,274	\$ 1,868,942	\$ 146,332
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-610-052-000-0000-000	General Supplies	\$ 2,820	\$ -	\$ 2,820	\$ 2,726	\$ 94
	Total Intellectual Disability - Mild	\$ 2,820	\$ -	\$ 2,820	\$ 2,726	\$ 94
Intellectual Disability - Moderate:						
15-202-100-106-052-000-0000-000	Other Salaries for Instruction	\$ 54,369	\$ (54,369)	\$ -	\$ -	\$ -
	Total Intellectual Disability - Moderate	\$ 54,369	\$ (54,369)	\$ -	\$ -	\$ -
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-106-052-000-0000-000	Other Salaries for Instruction	\$ 51,079	\$ 40,531	\$ 91,610	\$ 91,610	\$ -
	Total Learning and/or Language Disabilities - Mild/Moderate	\$ 51,079	\$ 40,531	\$ 91,610	\$ 91,610	\$ -
Resource Room/Resource Center:						
15-213-100-101-052-000-0000-000	Salaries of Teachers	\$ 556,250	\$ 1,854	\$ 558,104	\$ 435,077	\$ 123,027
	Total Resource Room/Resource Center	\$ 556,250	\$ 1,854	\$ 558,104	\$ 435,077	\$ 123,027
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 664,518	\$ (11,984)	\$ 652,534	\$ 529,413	\$ 123,121
Before/After School Programs - Instruction						
15-421-100-101-052-053-0000-000	Salaries of Teachers	\$ -	\$ 37,210	\$ 37,210	\$ 37,210	\$ -
	Total Before/After School Programs - Instruction	\$ -	\$ 37,210	\$ 37,210	\$ 37,210	\$ -
	Total Instruction and At-Risk Programs	\$ 2,681,979	\$ 23,039	\$ 2,705,018	\$ 2,435,565	\$ 269,453
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-052-000-0000-000	Salaries	\$ 12,900	\$ 3,890	\$ 16,790	\$ 16,790	\$ -
	Total Undistributed Expend. - Attend. & Social Work	\$ 12,900	\$ 3,890	\$ 16,790	\$ 16,790	\$ -
Undistributed Expenditures - Health Services						
15-000-213-100-052-000-0000-000	Salaries	\$ 82,555	\$ 875	\$ 83,430	\$ 83,430	\$ -
	Total Undistributed Expenditures - Health Services	\$ 82,555	\$ 875	\$ 83,430	\$ 83,430	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-052-000-0000-000	Salaries of Other Professional Staff	\$ 91,073	\$ 7,137	\$ 98,210	\$ 98,210	\$ -
15-000-218-105-052-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 108,674	\$ -	\$ 108,674	\$ 101,544	\$ 7,130
15-000-218-600-052-000-0000-000	Supplies and Materials	\$ 300	\$ -	\$ 300	\$ 300	\$ -
	Total Undist. Expend. - Guidance Services	\$ 200,047	\$ 7,137	\$ 207,184	\$ 200,053	\$ 7,130
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-052-000-0000-000	Salaries of Supervisor of Instruction	\$ 36,906	\$ 38,857	\$ 75,763	\$ 75,763	\$ -
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 36,906	\$ 38,857	\$ 75,763	\$ 75,763	\$ -
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-052-000-0000-000	Other Purchased Services (400-500 series)	\$ 100	\$ -	\$ 100	\$ -	\$ 100
	Total Undist. Expend. - Instructional Staff Training Serv.	\$ 100	\$ -	\$ 100	\$ -	\$ 100
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-052-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 193,980	\$ (57,423)	\$ 136,557	\$ 136,557	\$ -
15-000-240-105-052-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 41,776	\$ 3,854	\$ 45,630	\$ 45,630	\$ -
15-000-240-590-052-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,900	\$ (1,500)	\$ 400	\$ -	\$ 400
15-000-240-600-052-000-0000-000	Supplies and Materials	\$ 11,910	\$ 750	\$ 12,660	\$ 11,080	\$ 1,580
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 249,566	\$ (54,319)	\$ 195,247	\$ 193,267	\$ 1,980
Undist. Expend. - Custodial Services						
15-000-262-100-052-000-0000-000	Salaries	\$ 65,440	\$ -	\$ 65,440	\$ 65,440	\$ -
15-000-262-107-052-000-0000-000	Salaries of Non-instructional Aides	\$ 30,289	\$ 4,764	\$ 35,053	\$ 27,649	\$ 7,404
15-000-262-610-052-000-0000-000	General Supplies	\$ 548	\$ -	\$ 548	\$ 386	\$ 162
	Total Undist. Expend. - Custodial Services	\$ 96,277	\$ 4,764	\$ 101,041	\$ 93,475	\$ 7,566
Undist. Expend. - Security						
15-000-266-100-052-000-0000-000	Salaries	\$ 53,612	\$ (4,926)	\$ 48,686	\$ 36,557	\$ 12,129
15-000-266-610-052-000-0000-000	General Supplies	\$ 500	\$ (311)	\$ 189	\$ 189	\$ -
	Total Undist. Expend. - Security	\$ 54,112	\$ (5,237)	\$ 48,875	\$ 36,746	\$ 12,129
Total Undist. Expend. - Oper. & Maint. Of Plant						
	Undist. Expend. - Student Transportation Serv.	\$ 150,389	\$ (473)	\$ 149,916	\$ 130,220	\$ 19,696
15-000-270-512-052-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,000	\$ 750	\$ 3,750	\$ 2,759	\$ 991
	Total Undist. Expend. - Student Transportation Serv.	\$ 3,000	\$ 750	\$ 3,750	\$ 2,759	\$ 991
UNALLOCATED BENEFITS						
15-000-291-220-052-000-0000-000	Social Security Contributions	\$ 39,506	\$ 3,965	\$ 43,471	\$ 43,368	\$ 103
15-000-291-249-052-000-0000-000	Other Retirement Contributions - Regular	\$ 37,395	\$ 27,131	\$ 64,526	\$ 64,387	\$ 139
15-000-291-270-052-000-0000-000	Health Benefits	\$ 893,413	\$ -	\$ 893,413	\$ 893,413	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 970,314	\$ 31,096	\$ 1,001,410	\$ 1,001,168	\$ 242
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 970,314	\$ 31,096	\$ 1,001,410	\$ 1,001,168	\$ 242
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,705,777	\$ 27,812	\$ 1,733,589	\$ 1,703,451	\$ 30,139
	TOTAL CURRENT EXPENDITURES	\$ 4,387,756	\$ 50,851	\$ 4,438,607	\$ 4,139,015	\$ 299,591

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<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>
CAPITAL OUTLAY					
Equipment					
Special Education - Instruction: 15-000-266-730-052-000-0000-000					
Undistributed Expenditures - Security	\$ -	\$ 2,498	\$ 2,498	\$ 2,498	\$ -
Total Equipment	<u>\$ -</u>	<u>\$ 2,498</u>	<u>\$ 2,498</u>	<u>\$ 2,498</u>	<u>\$ -</u>
TOTAL CAPITAL OUTLAY	<u>\$ -</u>	<u>\$ 2,498</u>	<u>\$ 2,498</u>	<u>\$ 2,498</u>	<u>\$ -</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>\$ 4,387,756</u>	<u>\$ 53,349</u>	<u>\$ 4,441,105</u>	<u>\$ 4,141,513</u>	<u>\$ 299,591</u>
Other Financing Sources:					
Operating Transfer In	\$ 4,387,756	\$ 53,349	\$ 4,441,105	\$ 4,141,513	\$ 299,591
Total Other Financing Sources	<u>\$ 4,387,756</u>	<u>\$ 53,349</u>	<u>\$ 4,441,105</u>	<u>\$ 4,141,513</u>	<u>\$ 299,591</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<u>School: No. 53 (STEAM 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:						
15-140-100-101-053-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 1,780,911	\$ 370,496	\$ 2,151,407	\$ 2,151,407	\$ -
15-140-100-101-053-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 8,000	\$ 375	\$ 8,375	\$ 5,708	\$ 2,667
Regular Programs - Undistributed Instruction						
15-190-100-500-053-000-0000-000	Other Purchased Services (400-500 series)	\$ 3,000	\$ -	\$ 3,000	\$ 670	\$ 2,330
15-190-100-610-053-000-0000-000	General Supplies	\$ 13,655	\$ -	\$ 13,655	\$ 11,854	\$ 1,801
15-190-100-640-053-000-0000-000	Textbooks	\$ 5,000	\$ 4,485	\$ 9,485	\$ 8,229	\$ 1,256
15-190-100-800-053-000-0000-000	Other Objects	\$ 500	\$ (500)	\$ -	\$ -	\$ -
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,811,066	\$ 374,856	\$ 2,185,922	\$ 2,177,867	\$ 8,054
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-053-000-0000-000	Salaries of Teachers	\$ 126,910	\$ 24,670	\$ 151,580	\$ 90,222	\$ 61,358
15-204-100-106-053-000-0000-000	Other Salaries for Instruction	\$ 96,253	\$ (96,253)	\$ -	\$ -	\$ -
15-204-100-610-053-000-0000-000	General Supplies	\$ 4,500	\$ (3,985)	\$ 515	\$ 515	\$ -
	Total Learning and/or Language Disabilities - Mild/Moderate	\$ 227,663	\$ (75,568)	\$ 152,095	\$ 90,737	\$ 61,358
Behavioral Disabilities:						
15-209-100-101-053-000-0000-000	Salaries of Teachers	\$ 65,445	\$ (65,445)	\$ -	\$ -	\$ -
	Total Behavioral Disabilities	\$ 65,445	\$ (65,445)	\$ -	\$ -	\$ -
Resource Room/Resource Center:						
15-213-100-101-053-000-0000-000	Salaries of Teachers	\$ 343,435	\$ -	\$ 343,435	\$ 222,185	\$ 121,250
	Total Resource Room/Resource Center	\$ 343,435	\$ -	\$ 343,435	\$ 222,185	\$ 121,250
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 636,543	\$ (141,013)	\$ 495,530	\$ 312,922	\$ 182,608
Bilingual Education - Instruction						
15-240-100-101-053-000-0000-000	Salaries of Teachers	\$ 86,854	\$ -	\$ 86,854	\$ 86,254	\$ 600
15-240-100-610-053-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 313	\$ 687
	Total Bilingual Education - Instruction	\$ 87,854	\$ -	\$ 87,854	\$ 86,567	\$ 1,287
Before/After School Programs - Instruction						
15-421-100-101-053-053-0000-000	Salaries of Teachers	\$ 6,525	\$ 1,215	\$ 7,740	\$ 6,790	\$ 950
	Total Before/After School Programs - Instruction	\$ 6,525	\$ 1,215	\$ 7,740	\$ 6,790	\$ 950
	Total Instruction and At-Risk Programs	\$ 2,541,988	\$ 235,058	\$ 2,777,046	\$ 2,584,146	\$ 192,900
Undistributed Expenditures - Health Services						
15-000-213-100-053-000-0000-000	Salaries	\$ 174,508	\$ -	\$ 174,508	\$ 172,555	\$ 1,953
	Total Undistributed Expenditures - Health Services	\$ 174,508	\$ -	\$ 174,508	\$ 172,555	\$ 1,953
Undist. Expend. - Guidance Services						
15-000-218-104-053-000-0000-000	Salaries of Other Professional Staff	\$ 166,322	\$ 2,100	\$ 168,422	\$ 168,387	\$ 35
15-000-218-600-053-000-0000-000	Supplies and Materials	\$ 1,500	\$ -	\$ 1,500	\$ 952	\$ 548
	Total Undist. Expend. - Guidance Services	\$ 167,822	\$ 2,100	\$ 169,922	\$ 169,339	\$ 583
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-053-000-0000-000	Salaries of Supervisor of Instruction	\$ 42,201	\$ 40,209	\$ 82,410	\$ 82,410	\$ -
15-000-221-320-053-000-0000-000	Purchased Prof. Educational Services	\$ 2,000	\$ (2,000)	\$ -	\$ -	\$ -
15-000-221-580-053-000-0000-000	Other Purch Services (400-500)	\$ 750	\$ (565)	\$ 185	\$ 185	\$ -
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 44,951	\$ 37,644	\$ 82,595	\$ 82,595	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-053-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 232,309	\$ 36,539	\$ 268,848	\$ 268,173	\$ 675
15-000-240-105-053-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 75,524	\$ (37,619)	\$ 37,905	\$ 37,905	\$ -
15-000-240-590-053-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,400	\$ (650)	\$ 750	\$ 27	\$ 723
15-000-240-600-053-000-0000-000	Supplies and Materials	\$ 5,500	\$ -	\$ 5,500	\$ 4,118	\$ 1,382
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 314,733	\$ (1,730)	\$ 313,003	\$ 310,224	\$ 2,780
Undist. Expend. - Custodial Services						
15-000-262-100-053-000-0000-000	Salaries	\$ 68,540	\$ -	\$ 68,540	\$ 68,540	\$ -
15-000-262-107-053-000-0000-000	Salaries of Non-instructional Aides	\$ 14,350	\$ -	\$ 14,350	\$ -	\$ 14,350
15-000-262-610-053-000-0000-000	General Supplies	\$ 733	\$ -	\$ 733	\$ 608	\$ 125
	Total Undist. Expend. - Custodial Services	\$ 83,623	\$ -	\$ 83,623	\$ 69,148	\$ 14,475
Undist. Expend. - Security						
15-000-266-100-053-000-0000-000	Salaries	\$ 53,612	\$ -	\$ 53,612	\$ 53,322	\$ 290
15-000-266-610-053-000-0000-000	General Supplies	\$ 1,750	\$ (419)	\$ 1,331	\$ 486	\$ 845
	Total Undist. Expend. - Security	\$ 55,362	\$ (419)	\$ 54,943	\$ 53,808	\$ 1,135
	Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 138,985	\$ (419)	\$ 138,566	\$ 122,956	\$ 15,610
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-053-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,500	\$ 1,300	\$ 4,800	\$ 4,766	\$ 34
	Total Undist. Expend. - Student Transportation Serv.	\$ 3,500	\$ 1,300	\$ 4,800	\$ 4,766	\$ 34
UNALLOCATED BENEFITS						
15-000-291-220-053-000-0000-000	Social Security Contributions	\$ 39,217	\$ -	\$ 39,217	\$ 30,347	\$ 8,870
15-000-291-249-053-000-0000-000	Other Retirement Contributions - Regular	\$ 52,016	\$ 43,108	\$ 95,124	\$ 92,737	\$ 2,387
15-000-291-270-053-000-0000-000	Health Benefits	\$ 859,024	\$ -	\$ 859,024	\$ 859,024	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 950,257	\$ 43,108	\$ 993,365	\$ 982,108	\$ 11,257
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 950,257	\$ 43,108	\$ 993,365	\$ 982,108	\$ 11,257
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,794,756	\$ 82,003	\$ 1,876,759	\$ 1,844,544	\$ 32,216
	TOTAL CURRENT EXPENDITURES	\$ 4,336,744	\$ 317,061	\$ 4,653,805	\$ 4,428,690	\$ 225,115

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>School: No. 53 (STEAM High School)</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						
Special Education - Instruction:						
15-000-266-730-053-000-0000-000	Undistributed Expenditures - Security	\$ -	\$ 2,419	\$ 2,419	\$ 2,419	\$ -
Total Equipment		<u>\$ -</u>	<u>\$ 2,419</u>	<u>\$ 2,419</u>	<u>\$ 2,419</u>	<u>\$ -</u>
TOTAL CAPITAL OUTLAY		<u>\$ -</u>	<u>\$ 2,419</u>	<u>\$ 2,419</u>	<u>\$ 2,419</u>	<u>\$ -</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 4,336,744</u>	<u>\$ 319,480</u>	<u>\$ 4,656,224</u>	<u>\$ 4,431,109</u>	<u>\$ 225,115</u>
Other Financing Sources:						
	Operating Transfer In	\$ 4,336,744	\$ 319,480	\$ 4,656,224	\$ 4,431,109	\$ 225,115
Total Other Financing Sources		<u>\$ 4,336,744</u>	<u>\$ 319,480</u>	<u>\$ 4,656,224</u>	<u>\$ 4,431,109</u>	<u>\$ 225,115</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>\$ -</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, 2023**

<u>School: No. 54 (P-TECH)</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>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-054-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 1,204,523	\$ (31,301)	\$ 1,173,222	\$ 1,014,760	\$ 158,462
15-140-100-101-054-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 8,000	\$ -	\$ 8,000	\$ 5,378	\$ 2,622
Regular Programs - Undistributed Instruction						
15-190-100-500-054-000-0000-000	Other Purchased Services (400-500 series)	\$ 9,000	\$ (7,000)	\$ 2,000	\$ 1,950	\$ 50
15-190-100-610-054-000-0000-000	General Supplies	\$ 2,430	\$ 9,900	\$ 12,330	\$ 11,989	\$ 341
15-190-100-640-054-000-0000-000	Textbooks	\$ 1,500	\$ (1,500)	\$ -	\$ -	\$ -
15-190-100-800-054-000-0000-000	Other Objects	\$ -	\$ 2,000	\$ 2,000	\$ 1,708	\$ 292
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,225,453	\$ (27,901)	\$ 1,197,552	\$ 1,035,785	\$ 161,767
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-054-000-0000-000	Salaries of Teachers	\$ 148,926	\$ -	\$ 148,926	\$ 133,731	\$ 15,195
15-204-100-610-054-000-0000-000	General Supplies	\$ 3,000	\$ -	\$ 3,000	\$ 2,718	\$ 282
Total Learning and/or Language Disabilities - Mild/Moderate		\$ 151,926	\$ -	\$ 151,926	\$ 136,449	\$ 15,477
Resource Room/Resource Center:						
15-213-100-101-054-000-0000-000	Salaries of Teachers	\$ 442,343	\$ -	\$ 442,343	\$ 361,488	\$ 80,855
Total Resource Room/Resource Center		\$ 442,343	\$ -	\$ 442,343	\$ 361,488	\$ 80,855
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 594,269	\$ -	\$ 594,269	\$ 497,936	\$ 96,333
Bilingual Education - Instruction						
15-240-100-101-054-000-0000-000	Salaries of Teachers	\$ 35,973	\$ 10,403	\$ 46,376	\$ 36,636	\$ 9,740
15-240-100-610-054-000-0000-000	General Supplies	\$ 2,500	\$ -	\$ 2,500	\$ 2,025	\$ 475
Total Bilingual Education - Instruction		\$ 38,473	\$ 10,403	\$ 48,876	\$ 38,661	\$ 10,215
Before/After School Programs - Instruction						
15-421-100-101-054-053-0000-000	Salaries of Teachers	\$ 4,480	\$ -	\$ 4,480	\$ 1,199	\$ 3,281
Total Before/After School Programs - Instruction		\$ 4,480	\$ -	\$ 4,480	\$ 1,199	\$ 3,281
Total Instruction and At-Risk Programs		\$ 1,862,675	\$ (17,498)	\$ 1,845,177	\$ 1,573,581	\$ 271,595
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-054-000-0000-000	Salaries	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500
Total Undistributed Expend. - Attend. & Social Work		\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500
Undistributed Expenditures - Health Services						
15-000-213-100-054-000-0000-000	Salaries	\$ 74,080	\$ 29,587	\$ 103,667	\$ 103,667	\$ -
15-000-213-600-054-000-0000-000	Supplies and Materials	\$ 250	\$ 500	\$ 750	\$ 645	\$ 105
Total Undistributed Expenditures - Health Services		\$ 74,330	\$ 30,087	\$ 104,417	\$ 104,312	\$ 105
Undist. Expend. - Guidance Services						
15-000-218-104-054-000-0000-000	Salaries of Other Professional Staff	\$ 171,680	\$ 70	\$ 171,750	\$ 135,987	\$ 35,763
Total Undist. Expend. - Guidance Services		\$ 171,680	\$ 70	\$ 171,750	\$ 135,987	\$ 35,763
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-054-000-0000-000	Salaries of Supervisor of Instruction	\$ 204,434	\$ 830	\$ 205,264	\$ 205,264	\$ -
15-000-221-110-054-000-0000-000	Other Salaries	\$ 127,095	\$ (19,757)	\$ 107,338	\$ 70,887	\$ 36,451
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 331,529	\$ (18,927)	\$ 312,602	\$ 276,151	\$ 36,451
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-054-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,400	\$ -	\$ 1,400	\$ -	\$ 1,400
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 1,400	\$ -	\$ 1,400	\$ -	\$ 1,400
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-054-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 122,043	\$ -	\$ 122,043	\$ 122,043	\$ -
15-000-240-105-054-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 50,426	\$ 1,204	\$ 51,630	\$ 51,630	\$ -
15-000-240-300-054-000-0000-000	Purchased Professional and Technical Services	\$ -	\$ 40,000	\$ 40,000	\$ 34,500	\$ 5,500
15-000-240-590-054-000-0000-000	Other Purchased Services (400-500 series)	\$ 600	\$ 1,433	\$ 2,033	\$ 24	\$ 2,009
15-000-240-600-054-000-0000-000	Supplies and Materials	\$ 8,520	\$ (6,900)	\$ 1,620	\$ 1,582	\$ 38
Total Undist. Expend. - Support Serv. - School Admin.		\$ 181,589	\$ 35,737	\$ 217,326	\$ 209,779	\$ 7,547
Undist. Expend. - Custodial Services						
15-000-262-100-054-000-0000-000	Salaries	\$ 64,640	\$ -	\$ 64,640	\$ 51,173	\$ 13,467
15-000-262-107-054-000-0000-000	Salaries of Non-instructional Aides	\$ 30,289	\$ 4,764	\$ 35,053	\$ 25,390	\$ 9,663
15-000-262-610-054-000-0000-000	General Supplies	\$ 523	\$ -	\$ 523	\$ -	\$ 523
Total Undist. Expend. - Custodial Services		\$ 95,452	\$ 4,764	\$ 100,216	\$ 76,563	\$ 23,653
Undist. Expend. - Security						
15-000-266-100-054-000-0000-000	Salaries	\$ 133,759	\$ (18,142)	\$ 115,617	\$ 106,957	\$ 8,660
15-000-266-610-054-000-0000-000	General Supplies	\$ 1,000	\$ 100	\$ 1,100	\$ 626	\$ 474
Total Undist. Expend. - Security		\$ 134,759	\$ (18,042)	\$ 116,717	\$ 107,583	\$ 9,134
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 230,211	\$ (13,278)	\$ 216,933	\$ 184,146	\$ 32,787
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-054-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ -	\$ 6,500	\$ 6,500	\$ 5,434	\$ 1,066
Total Undist. Expend. - Student Transportation Serv.		\$ -	\$ 6,500	\$ 6,500	\$ 5,434	\$ 1,066
UNALLOCATED BENEFITS						
15-000-291-220-054-000-0000-000	Social Security Contributions	\$ 40,012	\$ -	\$ 40,012	\$ 32,899	\$ 7,113
15-000-291-249-054-000-0000-000	Other Retirement Contributions - Regular	\$ 34,664	\$ 19,613	\$ 54,277	\$ 54,277	\$ -
15-000-291-270-054-000-0000-000	Health Benefits	\$ 757,229	\$ -	\$ 757,229	\$ 757,229	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 831,905	\$ 19,613	\$ 851,518	\$ 844,405	\$ 7,113
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 831,905	\$ 19,613	\$ 851,518	\$ 844,405	\$ 7,113
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,835,144	\$ 59,801	\$ 1,894,945	\$ 1,760,213	\$ 134,732
TOTAL CURRENT EXPENDITURES		\$ 3,697,819	\$ 42,303	\$ 3,740,122	\$ 3,333,794	\$ 406,328

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 54 (P-TECH)</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:						
15-140-100-730-054-000-0000-000	Grades 9-12	\$ -	\$ 54,968	\$ 54,968	\$ 37,176	\$ 17,792
Total Equipment		<u>\$ -</u>	<u>\$ 54,968</u>	<u>\$ 54,968</u>	<u>\$ 37,176</u>	<u>\$ 17,792</u>
TOTAL CAPITAL OUTLAY		<u>\$ -</u>	<u>\$ 54,968</u>	<u>\$ 54,968</u>	<u>\$ 37,176</u>	<u>\$ 17,792</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 3,697,819</u>	<u>\$ 97,271</u>	<u>\$ 3,795,090</u>	<u>\$ 3,370,970</u>	<u>\$ 424,119</u>
Other Financing Sources:						
Total Other Financing Sources		<u>\$ 3,697,819</u>	<u>\$ 97,271</u>	<u>\$ 3,795,090</u>	<u>\$ 3,370,970</u>	<u>\$ 424,119</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<u>School: No. 55 (International High School)</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>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-055-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 3,442,302	\$ (3,589)	\$ 3,438,713	\$ 3,420,560	\$ 18,153
15-140-100-101-055-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ -	\$ 3,589	\$ 3,589	\$ 3,589	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	\$ 35,000	\$ -	\$ 35,000	\$ 14,976	\$ 20,024
15-190-100-610-055-000-0000-000	General Supplies	\$ 24,000	\$ -	\$ 24,000	\$ 18,246	\$ 5,754
15-190-100-640-055-000-0000-000	Textbooks	\$ 15,000	\$ -	\$ 15,000	\$ 13,988	\$ 1,012
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 3,516,302	\$ -	\$ 3,516,302	\$ 3,471,359	\$ 44,943
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Moderate:						
15-202-100-101-055-000-0000-000	Salaries of Teachers	\$ 70,055	\$ -	\$ 70,055	\$ -	\$ 70,055
15-202-100-106-055-000-0000-000	Other Salaries for Instruction	\$ 50,057	\$ 3,657	\$ 53,714	\$ 53,714	\$ -
15-202-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,300	\$ (479)	\$ 821	\$ 821	\$ -
15-202-100-610-055-000-0000-000	General Supplies	\$ -	\$ 479	\$ 479	\$ 479	\$ -
Total Intellectual Disability - Moderate		\$ 121,412	\$ 3,657	\$ 125,069	\$ 55,014	\$ 70,055
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-055-000-0000-000	Salaries of Teachers	\$ 96,625	\$ 205,464	\$ 302,089	\$ 302,089	\$ -
15-204-100-106-055-000-0000-000	Other Salaries for Instruction	\$ 53,329	\$ 74,054	\$ 127,383	\$ 126,055	\$ 1,328
15-204-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	\$ 3,700	\$ (3,348)	\$ 352	\$ 184	\$ 168
15-204-100-610-055-000-0000-000	General Supplies	\$ -	\$ 3,348	\$ 3,348	\$ 3,217	\$ 131
Total Learning and/or Language Disabilities - Mild/Moderate		\$ 153,654	\$ 279,518	\$ 433,172	\$ 431,545	\$ 1,628
Resource Room/Resource Center:						
15-213-100-101-055-000-0000-000	Salaries of Teachers	\$ 520,619	\$ -	\$ 520,619	\$ 450,438	\$ 70,181
15-213-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500
Total Resource Room/Resource Center		\$ 525,119	\$ -	\$ 525,119	\$ 450,438	\$ 74,681
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 800,185	\$ 283,175	\$ 1,083,360	\$ 936,997	\$ 146,363
Bilingual Education - Instruction						
15-240-100-101-055-000-0000-000	Salaries of Teachers	\$ 100,352	\$ 5,806	\$ 106,158	\$ 106,158	\$ -
15-240-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	\$ 4,000	\$ 5,500	\$ 9,500	\$ 9,103	\$ 397
15-240-100-610-055-000-0000-000	General Supplies	\$ 2,500	\$ -	\$ 2,500	\$ 988	\$ 1,512
Total Bilingual Education - Instruction		\$ 106,852	\$ 11,306	\$ 118,158	\$ 116,249	\$ 1,909
School-Spon. Co-curricular Actvts. - Inst.						
15-401-100-100-055-053-0000-000	Salaries	\$ 7,829	\$ -	\$ 7,829	\$ -	\$ 7,829
Total School-Spon. Co-curricular Actvts. - Inst.		\$ 7,829	\$ -	\$ 7,829	\$ -	\$ 7,829
TOTAL INSTRUCTION AND AT-RISK PROGRAMS		\$ 4,431,168	\$ 294,481	\$ 4,725,649	\$ 4,524,605	\$ 201,044
Undistributed Expend. - Attend. & Social Work						
15-000-211-104-055-000-0000-000	Salaries	\$ 126,197	\$ (3,260)	\$ 122,937	\$ 108,737	\$ 14,200
Total Undistributed Expend. - Attend. & Social Work		\$ 126,197	\$ (3,260)	\$ 122,937	\$ 108,737	\$ 14,200
Undistributed Expenditures - Health Services						
15-000-213-100-055-000-0000-000	Salaries	\$ 103,667	\$ -	\$ 103,667	\$ 103,667	\$ -
Total Undistributed Expenditures - Health Services		\$ 103,667	\$ -	\$ 103,667	\$ 103,667	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-055-000-0000-000	Salaries of Other Professional Staff	\$ 288,603	\$ 38,402	\$ 327,005	\$ 321,360	\$ 5,645
15-000-218-105-055-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 113,624	\$ (54,554)	\$ 59,070	\$ 59,070	\$ -
Total Undist. Expend. - Guidance Services		\$ 402,227	\$ (16,152)	\$ 386,075	\$ 380,430	\$ 5,645
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-055-000-0000-000	Salaries of Supervisor of Instruction	\$ 27,369	\$ 38,480	\$ 65,849	\$ 65,848	\$ 1
15-000-221-320-055-000-0000-000	Purchased Prof. Educational Services	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 37,369	\$ 38,480	\$ 75,849	\$ 75,848	\$ 1
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-100-055-000-0000-000	Salaries	\$ 58,955	\$ 1,095	\$ 60,050	\$ 60,050	\$ -
15-000-222-600-055-000-0000-000	Supplies and Materials	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 62,455	\$ 1,095	\$ 63,550	\$ 63,550	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-055-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 305,306	\$ -	\$ 305,306	\$ 305,049	\$ 257
15-000-240-105-055-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 148,678	\$ 6,062	\$ 154,740	\$ 154,740	\$ -
15-000-240-590-055-000-0000-000	Other Purchased Services (400-500 series)	\$ 3,510	\$ -	\$ 3,510	\$ 2,654	\$ 856
15-000-240-600-055-000-0000-000	Supplies and Materials	\$ 13,000	\$ -	\$ 13,000	\$ 12,781	\$ 219
Total Undist. Expend. - Support Serv. - School Admin.		\$ 470,494	\$ 6,062	\$ 476,556	\$ 475,224	\$ 1,333
Undist. Expend. - Custodial Services						
15-000-262-100-055-000-0000-000	Salaries	\$ 80,290	\$ (12,228)	\$ 68,062	\$ 68,062	\$ -
15-000-262-610-055-000-0000-000	General Supplies	\$ 1,710	\$ -	\$ 1,710	\$ 1,640	\$ 70
Total Undist. Expend. - Custodial Services		\$ 82,000	\$ (12,228)	\$ 69,772	\$ 69,701	\$ 71
Undist. Expend. - Security						
15-000-266-100-055-000-0000-000	Salaries	\$ 80,147	\$ (6,250)	\$ 73,897	\$ 73,897	\$ -
15-000-266-610-055-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Undist. Expend. - Security		\$ 80,647	\$ (6,250)	\$ 74,397	\$ 73,897	\$ 500
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-055-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,721	\$ (5,500)	\$ 221	\$ -	\$ 221
Total Undist. Expend. - Student Transportation Serv.		\$ 5,721	\$ (5,500)	\$ 221	\$ -	\$ 221
UNALLOCATED BENEFITS						
15-000-291-220-055-000-0000-000	Social Security Contributions	\$ 82,852	\$ -	\$ 82,852	\$ 77,245	\$ 5,607
15-000-291-249-055-000-0000-000	Other Retirement Contributions - Regular	\$ 203,731	\$ 6,235	\$ 209,966	\$ 208,068	\$ 1,898
15-000-291-270-055-000-0000-000	Health Benefits	\$ 1,759,038	\$ 73,279	\$ 1,832,317	\$ 1,832,317	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 2,045,621	\$ 79,514	\$ 2,125,135	\$ 2,117,630	\$ 7,505
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 2,045,621	\$ 79,514	\$ 2,125,135	\$ 2,117,630	\$ 7,505
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 3,416,398	\$ 81,761	\$ 3,498,159	\$ 3,468,684	\$ 29,475
TOTAL CURRENT EXPENDITURES		\$ 7,847,566	\$ 376,242	\$ 8,223,808	\$ 7,993,289	\$ 230,518

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 55 (International High School)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL SCHOOL BASED EXPENDITURES	\$ 7,847,566	\$ 376,242	\$ 8,223,808	\$ 7,993,289	\$ 230,518
Other Financing Sources:					
Operating Transfer In	\$ 7,847,566	\$ 376,242	\$ 8,223,808	\$ 7,993,289	\$ 230,518
Total Other Financing Sources	<u>\$ 7,847,566</u>	<u>\$ 376,242</u>	<u>\$ 8,223,808</u>	<u>\$ 7,993,289</u>	<u>\$ 230,518</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 60 (Stars Academy)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-106-060-000-000-000	Other Salaries for Instruction	\$ 96,105	\$ -	\$ 96,105	\$ 41,425	\$ 54,680
15-201-100-320-060-000-0000-000	Purchased Professional-Educational Services	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
15-201-100-610-060-000-0000-000	General Supplies	\$ 2,750	\$ -	\$ 2,750	\$ 502	\$ 2,248
	Total Intellectual Disability - Mild	\$ 99,855	\$ -	\$ 99,855	\$ 41,928	\$ 57,927
Intellectual Disability - Moderate:						
15-202-100-101-060-000-0000-000	Salaries of Teachers	\$ 376,592	\$ (133,213)	\$ 243,379	\$ 243,379	\$ -
15-202-100-106-060-000-0000-000	Other Salaries for Instruction	\$ 187,805	\$ 175,065	\$ 362,870	\$ 290,205	\$ 72,665
15-202-100-610-060-000-0000-000	General Supplies	\$ 5,900	\$ -	\$ 5,900	\$ 242	\$ 5,658
	Total Intellectual Disability - Moderate	\$ 570,297	\$ 41,852	\$ 612,149	\$ 533,826	\$ 78,323
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-060-000-0000-000	Salaries of Teachers	\$ -	\$ 262,539	\$ 262,539	\$ 97,625	\$ 164,914
	Total Learning and/or Language Disabilities - Mild/Moderate	\$ -	\$ 262,539	\$ 262,539	\$ 97,625	\$ 164,914
Autism:						
15-214-100-101-060-000-0000-000	Salaries of Teachers	\$ 401,814	\$ (113,000)	\$ 288,814	\$ 219,685	\$ 69,129
15-214-100-106-060-000-0000-000	Other Salaries for Instruction	\$ 389,542	\$ (28,046)	\$ 361,496	\$ 339,643	\$ 21,853
15-214-100-610-060-000-0000-000	General Supplies	\$ 4,000	\$ -	\$ 4,000	\$ 484	\$ 3,516
	Total Autism	\$ 795,356	\$ (141,046)	\$ 654,310	\$ 559,813	\$ 94,497
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 1,465,508	\$ 163,345	\$ 1,628,853	\$ 1,233,191	\$ 395,661
15-240-100-101-060-000-0000-000	Salaries of Teachers	\$ 23,982	\$ -	\$ 23,982	\$ 22,088	\$ 1,894
	Total Bilingual Education - Instruction	\$ 23,982	\$ -	\$ 23,982	\$ 22,088	\$ 1,894
School-Spon. Coocurricular Actvs. - Inst.						
15-401-100-100-060-038-0000-000	Salaries	\$ 4,675	\$ 1,050	\$ 5,725	\$ 700	\$ 5,025
	Total School-Spon. Coocurricular Actvs. - Inst.	\$ 4,675	\$ 1,050	\$ 5,725	\$ 700	\$ 5,025
Other Supplemental/At-Risk Programs - Instruction						
15-424-100-101-060-000-0000-000	Salaries of Teachers	\$ 262,130	\$ -	\$ 262,130	\$ 234,325	\$ 27,805
15-424-100-590-060-000-0000-000	Other Purchased Services (400-500 series)	\$ 750	\$ -	\$ 750	\$ -	\$ 750
15-424-100-800-060-000-0000-000	Other Objects	\$ 600	\$ -	\$ 600	\$ -	\$ 600
	Total Other Supplemental/At-Risk Programs - Instruction	\$ 263,480	\$ -	\$ 263,480	\$ 234,325	\$ 29,155
Other Supplemental/At-Risk Programs - Support						
15-424-240-103-060-000-0000-000	Salaries	\$ 200,549	\$ 50,901	\$ 251,450	\$ 214,573	\$ 36,877
15-424-240-600-060-000-0000-000	Supplies and Materials	\$ 4,125	\$ (500)	\$ 3,625	\$ 1,249	\$ 2,376
	Total Other Supplemental/At-Risk Programs - Support	\$ 204,674	\$ 50,401	\$ 255,075	\$ 215,821	\$ 39,253
	Total Other Supplemental/At-Risk Programs	\$ 468,154	\$ 50,401	\$ 518,555	\$ 450,146	\$ 68,409
	Total Instruction and At-Risk Programs	\$ 1,962,319	\$ 214,795	\$ 2,177,114	\$ 1,706,126	\$ 470,989
Undistributed Expenditures - Health Services						
15-000-213-100-060-000-0000-000	Salaries	\$ 104,967	\$ (11,846)	\$ 93,121	\$ 29,769	\$ 63,352
	Total Undistributed Expenditures - Health Services	\$ 104,967	\$ (11,846)	\$ 93,121	\$ 29,769	\$ 63,352
Undist. Expend. - Guidance Services						
15-000-218-104-060-000-0000-000	Salaries of Other Professional Staff	\$ 20,225	\$ -	\$ 20,225	\$ -	\$ 20,225
15-000-218-600-060-000-0000-000	Supplies and Materials	\$ 250	\$ -	\$ 250	\$ -	\$ 250
	Total Undist. Expend. - Guidance Services	\$ 20,475	\$ -	\$ 20,475	\$ -	\$ 20,475
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-060-000-0000-000	Salaries of Supervisor of Instruction	\$ 10,589	\$ 386	\$ 10,975	\$ 10,975	\$ -
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 10,589	\$ 386	\$ 10,975	\$ 10,975	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-110-060-053-0000-000	Other Salaries	\$ -	\$ 3,000	\$ 3,000	\$ 2,064	\$ 936
	Total Undist. Expend. - Support Serv. - School Admin.	\$ -	\$ 3,000	\$ 3,000	\$ 2,064	\$ 936
Undist. Expend. - Custodial Services						
15-000-262-100-060-000-0000-000	Salaries	\$ 115,600	\$ 1,359	\$ 116,959	\$ 83,603	\$ 33,356
15-000-262-610-060-000-0000-000	General Supplies	\$ 295	\$ -	\$ 295	\$ -	\$ 295
	Total Undist. Expend. - Custodial Services	\$ 115,895	\$ 1,359	\$ 117,254	\$ 83,603	\$ 33,651
	Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 115,895	\$ 1,359	\$ 117,254	\$ 83,603	\$ 33,651
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-060-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,500	\$ 4,500	\$ 7,000	\$ 5,251	\$ 1,749
	Total Undist. Expend. - Student Transportation Serv.	\$ 2,500	\$ 4,500	\$ 7,000	\$ 5,251	\$ 1,749
UNALLOCATED BENEFITS						
15-000-291-220-060-000-0000-000	Social Security Contributions	\$ 66,831	\$ -	\$ 66,831	\$ 65,030	\$ 1,801
15-000-291-249-060-000-0000-000	Other Retirement Contributions - Regular	\$ 10,525	\$ 1,455	\$ 11,980	\$ 11,929	\$ 51
15-000-291-270-060-000-0000-000	Health Benefits	\$ 751,688	\$ -	\$ 751,688	\$ 751,688	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 829,044	\$ 1,455	\$ 830,499	\$ 828,647	\$ 1,852
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 829,044	\$ 1,455	\$ 830,499	\$ 828,647	\$ 1,852
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,083,470	\$ (1,146)	\$ 1,082,324	\$ 960,309	\$ 122,016
	TOTAL CURRENT EXPENDITURES	\$ 3,045,789	\$ 213,650	\$ 3,259,439	\$ 2,666,434	\$ 593,004
	TOTAL SCHOOL BASED EXPENDITURES	\$ 3,045,789	\$ 213,650	\$ 3,259,439	\$ 2,666,434	\$ 593,004
Other Financing Sources:						
	Operating Transfer In	\$ 3,045,789	\$ 213,650	\$ 3,259,439	\$ 2,666,434	\$ 593,004
	Total Other Financing Sources	\$ 3,045,789	\$ 213,650	\$ 3,259,439	\$ 2,666,434	\$ 593,004
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 42 (Alternate High School/Adult Continuing Ed)</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:						
15-140-100-101-056-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ -	\$ 875	\$ 875	\$ 875	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ -	\$ 875	\$ 875	\$ 875	\$ -
SPECIAL EDUCATION - INSTRUCTION						
Behavioral Disabilities:						
15-209-100-101-065-000-0000-000	Salaries of Teachers	\$ 51,079	\$ (51,079)	\$ -	\$ -	\$ -
15-209-100-106-065-000-0000-000	Other Salaries for Instruction	\$ -	\$ 33,806	\$ 33,806	\$ 33,806	\$ -
Total Behavioral Disabilities		\$ 51,079	\$ (17,273)	\$ 33,806	\$ 33,806	\$ -
Resource Room/Resource Center:						
15-213-100-101-065-000-0000-000	Salaries of Teachers	\$ 618,603	\$ (5,252)	\$ 613,351	\$ 528,402	\$ 84,949
15-213-100-106-065-000-0000-000	Other Salaries for Instruction	\$ 48,807	\$ 885	\$ 49,692	\$ 49,692	\$ -
15-213-100-610-065-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ 500	\$ -
Total Resource Room/Resource Center		\$ 667,910	\$ (4,367)	\$ 663,543	\$ 578,594	\$ 84,949
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 718,989	\$ (21,640)	\$ 697,349	\$ 612,400	\$ 84,949
Bilingual Education - Instruction						
15-240-100-101-065-000-0000-000	Salaries of Teachers	\$ -	\$ 13,080	\$ 13,080	\$ 9,159	\$ 3,921
Total Bilingual Education - Instruction		\$ -	\$ 13,080	\$ 13,080	\$ 9,159	\$ 3,921
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-065-053-0000-000	Salaries	\$ 3,586	\$ 7,172	\$ 10,758	\$ 10,758	\$ -
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 3,586	\$ 7,172	\$ 10,758	\$ 10,758	\$ -
Alternative Education Program - Instruction						
15-423-100-101-065-000-0000-000	Salaries of Teachers	\$ 2,127,184	\$ (123,349)	\$ 2,003,835	\$ 1,838,707	\$ 165,128
15-423-100-106-065-000-0000-000	Other Salaries for Instruction	\$ 172,688	\$ -	\$ 172,688	\$ 135,053	\$ 37,635
15-423-100-610-065-000-0000-000	General Supplies	\$ 12,800	\$ -	\$ 12,800	\$ 12,800	\$ -
Total Alternative Education Program - Instruction		\$ 2,312,672	\$ (123,349)	\$ 2,189,323	\$ 1,986,560	\$ 202,763
Alternative Education Program - Support						
15-423-218-104-065-053-0000-000	Salaries	\$ 944,239	\$ 13,174	\$ 957,413	\$ 867,878	\$ 89,535
15-423-240-600-065-000-0000-000	Supplies and Materials	\$ 15,954	\$ (4,461)	\$ 11,493	\$ 10,946	\$ 547
Total Alternative Education Program - Support		\$ 960,193	\$ 8,713	\$ 968,906	\$ 878,824	\$ 90,082
Total Alternative Education Program		\$ 3,272,865	\$ (114,636)	\$ 3,158,229	\$ 2,865,384	\$ 292,845
Total Instruction and At-Risk Programs		\$ 3,995,440	\$ (115,149)	\$ 3,880,291	\$ 3,498,576	\$ 381,716
Undistributed Expend. - Attend. & Social Work						
15-000-211-105-065-000-0000-000	Salaries	\$ 70,212	\$ -	\$ 70,212	\$ 60,537	\$ 9,675
Total Undistributed Expend. - Attend. & Social Work		\$ 70,212	\$ -	\$ 70,212	\$ 60,537	\$ 9,675
Undist. Expend. - Guidance Services						
15-000-218-104-065-000-0000-000	Salaries of Other Professional Staff	\$ 11,912	\$ 920	\$ 12,832	\$ 12,832	\$ -
Total Undist. Expend. - Guidance Services		\$ 11,912	\$ 920	\$ 12,832	\$ 12,832	\$ -
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-065-000-0000-000	Salaries of Supervisor of Instruction	\$ 25,264	\$ 200	\$ 25,464	\$ 25,463	\$ 1
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 25,264	\$ 200	\$ 25,464	\$ 25,463	\$ 1
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-065-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 192,768	\$ -	\$ 192,768	\$ 192,768	\$ -
Total Undist. Expend. - Support Serv. - School Admin.		\$ 192,768	\$ -	\$ 192,768	\$ 192,768	\$ -
Undist. Expend. - Custodial Services						
15-000-262-100-065-000-0000-000	Salaries	\$ 131,630	\$ -	\$ 131,630	\$ 131,630	\$ -
15-000-262-610-065-000-0000-000	General Supplies	\$ 218	\$ -	\$ 218	\$ -	\$ 218
Total Undist. Expend. - Custodial Services		\$ 131,848	\$ -	\$ 131,848	\$ 131,630	\$ 218
Undist. Expend. - Security						
15-000-266-100-065-000-0000-000	Salaries	\$ 54,838	\$ 8,083	\$ 62,921	\$ 53,997	\$ 8,924
Total Undist. Expend. - Security		\$ 54,838	\$ 8,083	\$ 62,921	\$ 53,997	\$ 8,924
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 186,686	\$ 8,083	\$ 194,769	\$ 185,627	\$ 9,142
UNALLOCATED BENEFITS						
15-000-291-220-065-000-0000-000	Social Security Contributions	\$ 64,958	\$ 6,410	\$ 71,368	\$ 69,768	\$ 1,600
15-000-291-249-065-000-0000-000	Other Retirement Contributions - Regular	\$ 19,701	\$ 16,307	\$ 36,008	\$ 36,008	\$ -
15-000-291-270-065-000-0000-000	Health Benefits	\$ 1,231,830	\$ -	\$ 1,231,830	\$ 1,231,830	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,316,489	\$ 22,717	\$ 1,339,206	\$ 1,337,606	\$ 1,600
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,316,489	\$ 22,717	\$ 1,339,206	\$ 1,337,606	\$ 1,600
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,803,331	\$ 31,920	\$ 1,835,251	\$ 1,814,833	\$ 20,418
TOTAL CURRENT EXPENDITURES		\$ 5,798,771	\$ (83,229)	\$ 5,715,542	\$ 5,313,409	\$ 402,133
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,798,771	\$ (83,229)	\$ 5,715,542	\$ 5,313,409	\$ 402,133
Other Financing Sources:						
Operating Transfer In		\$ 5,798,771	\$ (83,229)	\$ 5,715,542	\$ 5,313,409	\$ 402,133
Total Other Financing Sources		\$ 5,798,771	\$ (83,229)	\$ 5,715,542	\$ 5,313,409	\$ 402,133
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1						
		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30						
		\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 75 (Norman S. Weir)</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>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-075-000-0000-000	Kindergarten - Salaries of Teachers	\$ 118,610	\$ -	\$ 118,610	\$ 58,800	\$ 59,810
15-120-100-101-075-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 749,952	\$ -	\$ 749,952	\$ 740,157	\$ 9,795
15-120-100-101-075-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ -	\$ 4,000	\$ 3,881	\$ 119
15-130-100-101-075-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 493,378	\$ 4,398	\$ 497,776	\$ 497,776	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-106-075-000-0000-000	Other Salaries for Instruction	\$ 93,530	\$ -	\$ 93,530	\$ 84,570	\$ 8,960
15-190-100-610-075-000-0000-000	General Supplies	\$ 11,100	\$ 452	\$ 11,552	\$ 9,185	\$ 2,367
15-190-100-640-075-000-0000-000	Textbooks	\$ 200	\$ -	\$ 200	\$ -	\$ 200
15-190-100-800-075-000-0000-000	Other Objects	\$ 1,000	\$ 1,123	\$ 2,123	\$ 2,080	\$ 43
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,471,770	\$ 5,973	\$ 1,477,743	\$ 1,396,450	\$ 81,294
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-101-075-000-0000-000	Salaries of Teachers	\$ 620,155	\$ -	\$ 620,155	\$ 617,963	\$ 2,192
15-201-100-106-075-000-0000-000	Other Salaries for Instruction	\$ 360,884	\$ (34,158)	\$ 326,726	\$ 301,088	\$ 25,638
15-201-100-610-075-000-0000-000	General Supplies	\$ 3,000	\$ -	\$ 3,000	\$ 1,946	\$ 1,054
15-201-100-800-075-000-0000-000	Other Objects	\$ 500	\$ -	\$ 500	\$ 500	\$ -
Total Intellectual Disability - Mild		\$ 984,539	\$ (34,158)	\$ 950,381	\$ 921,497	\$ 28,884
Intellectual Disability - Moderate:						
15-202-100-610-075-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 472	\$ 528
Total Intellectual Disability - Moderate		\$ 1,000	\$ -	\$ 1,000	\$ 472	\$ 528
Resource Room/Resource Center:						
15-213-100-101-075-000-0000-000	Salaries of Teachers	\$ 117,410	\$ 2,190	\$ 119,600	\$ 119,600	\$ -
15-213-100-610-075-000-0000-000	General Supplies	\$ 2,500	\$ -	\$ 2,500	\$ 1,756	\$ 744
15-213-100-800-075-000-0000-000	Other Objects	\$ 119,910	\$ 2,190	\$ 122,100	\$ 121,356	\$ 744
Total Resource Room/Resource Center		\$ 1,105,449	\$ (31,968)	\$ 1,073,481	\$ 1,043,325	\$ 30,156
Bilingual Education - Instruction						
15-240-100-101-075-000-0000-000	Salaries of Teachers	\$ 14,011	\$ -	\$ 14,011	\$ 11,558	\$ 2,453
15-240-100-610-075-000-0000-000	General Supplies	\$ 2,045	\$ -	\$ 2,045	\$ 1,145	\$ 900
Total Bilingual Education - Instruction		\$ 16,056	\$ -	\$ 16,056	\$ 12,703	\$ 3,353
Before/After School Programs - Instruction						
15-421-100-101-075-053-0000-000	Salaries of Teachers	\$ 11,060	\$ -	\$ 11,060	\$ 2,354	\$ 8,706
Total Before/After School Programs - Instruction		\$ 11,060	\$ -	\$ 11,060	\$ 2,354	\$ 8,706
Total Instruction and At-Risk Programs		\$ 2,604,335	\$ (25,994)	\$ 2,578,341	\$ 2,454,831	\$ 123,510
Undistributed Expenditures - Health Services						
15-000-213-100-075-000-0000-000	Salaries	\$ 105,967	\$ -	\$ 105,967	\$ 105,967	\$ -
15-000-213-600-075-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
Total Undistributed Expenditures - Health Services		\$ 106,967	\$ -	\$ 106,967	\$ 106,967	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-075-000-0000-000	Salaries of Other Professional Staff	\$ 29,557	\$ 27,265	\$ 56,822	\$ 30,115	\$ 26,707
15-000-218-600-075-000-0000-000	Supplies and Materials	\$ 1,000	\$ -	\$ 1,000	\$ 523	\$ 477
Total Undist. Expend. - Guidance Services		\$ 30,557	\$ 27,265	\$ 57,822	\$ 30,638	\$ 27,184
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-600-075-000-0000-000	Supplies and Materials	\$ 100	\$ -	\$ 100	\$ -	\$ 100
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 100	\$ -	\$ 100	\$ -	\$ 100
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-610-075-000-0000-000	Supplies and Materials	\$ 1,500	\$ -	\$ 1,500	\$ 1,188	\$ 312
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 1,500	\$ -	\$ 1,500	\$ 1,188	\$ 312
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-075-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 250,495	\$ 60,795	\$ 311,290	\$ 309,364	\$ 1,926
15-000-240-105-075-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 52,376	\$ 704	\$ 53,080	\$ 53,080	\$ -
15-000-240-590-075-000-0000-000	Other Purchased Services (400-500 series)	\$ 6,750	\$ (3,426)	\$ 3,324	\$ 24	\$ 3,300
15-000-240-600-075-000-0000-000	Supplies and Materials	\$ 1,500	\$ 2,224	\$ 3,724	\$ 3,724	\$ -
Total Undist. Expend. - Support Serv. - School Admin.		\$ 311,121	\$ 60,297	\$ 371,418	\$ 366,192	\$ 5,226
Undist. Expend. - Custodial Services						
15-000-262-100-075-000-0000-000	Salaries	\$ 67,840	\$ -	\$ 67,840	\$ 67,840	\$ -
15-000-262-107-075-000-0000-000	Salaries of Non-instructional Aides	\$ 38,029	\$ 12,198	\$ 50,227	\$ 43,542	\$ 6,685
15-000-262-610-075-000-0000-000	General Supplies	\$ 668	\$ -	\$ 668	\$ -	\$ 668
Total Undist. Expend. - Custodial Services		\$ 106,537	\$ 12,198	\$ 118,735	\$ 111,382	\$ 7,353
Undist. Expend. - Security						
15-000-266-100-075-000-0000-000	Salaries	\$ 54,312	\$ 385	\$ 54,697	\$ 54,697	\$ -
15-000-266-610-075-000-0000-000	General Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 712	\$ 288
Total Undist. Expend. - Security		\$ 55,312	\$ 385	\$ 55,697	\$ 55,409	\$ 288
Undist. Expend. - Oper. & Maint. Of Plant						
15-000-270-512-075-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ (250)	\$ 4,750	\$ 4,642	\$ 108
Total Undist. Expend. - Student Transportation Serv.		\$ 5,000	\$ (250)	\$ 4,750	\$ 4,642	\$ 108
UNALLOCATED BENEFITS						
15-000-291-220-075-000-0000-000	Social Security Contributions	\$ 59,759	\$ -	\$ 59,759	\$ 56,734	\$ 3,025
15-000-291-249-075-000-0000-000	Other Retirement Contributions - Regular	\$ 37,920	\$ 23,454	\$ 61,374	\$ 61,365	\$ 9
15-000-291-270-075-000-0000-000	Health Benefits	\$ 1,121,345	\$ -	\$ 1,121,345	\$ 1,121,345	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,219,024	\$ 23,454	\$ 1,242,478	\$ 1,239,444	\$ 3,034
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,219,024	\$ 23,454	\$ 1,242,478	\$ 1,239,444	\$ 3,034
TOTAL UNDISTRIBUTED EXPENDITURES						
		\$ 1,836,118	\$ 123,349	\$ 1,959,467	\$ 1,915,862	\$ 43,605
TOTAL SCHOOL BASED EXPENDITURES						
		\$ 4,440,453	\$ 97,355	\$ 4,537,808	\$ 4,370,693	\$ 167,114
Other Financing Sources:						
Operating Transfer In		\$ 4,440,453	\$ 97,355	\$ 4,537,808	\$ 4,370,693	\$ 167,114
Total Other Financing Sources		\$ 4,440,453	\$ 97,355	\$ 4,537,808	\$ 4,370,693	\$ 167,114
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1						
		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30						
		\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 301 (Joseph A. Taub School)</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:						
15-130-100-101-301-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 3,012,888	\$ 359,994	\$ 3,372,882	\$ 3,207,172	\$ 165,710
15-130-100-101-301-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 4,000	\$ 2,562	\$ 6,562	\$ 6,238	\$ 324
15-140-100-101-301-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 82,555	\$ (82,555)	\$ -	\$ -	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-610-301-000-0000-000	General Supplies	\$ 62,625	\$ (10,362)	\$ 52,263	\$ 18,907	\$ 33,356
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 3,162,068	\$ 269,640	\$ 3,431,708	\$ 3,232,317	\$ 199,391
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-301-000-0000-000	Salaries of Teachers	\$ 116,910	\$ 296,272	\$ 413,182	\$ 252,973	\$ 160,209
15-204-100-106-301-000-0000-000	Other Salaries for Instruction	\$ 164,785	\$ 86,670	\$ 251,455	\$ 251,455	\$ -
15-204-100-610-301-000-0000-000	General Supplies	\$ 6,630	\$ -	\$ 6,630	\$ 3,134	\$ 3,496
	Total Learning and/or Language Disabilities - Mild/Moderate	\$ 288,325	\$ 382,942	\$ 671,267	\$ 507,562	\$ 163,705
Multiple Disabilities:						
15-212-100-106-301-000-0000-000	Other Salaries for Instruction	\$ -	\$ 51,642	\$ 51,642	\$ 51,642	\$ -
	Total Multiple Disabilities	\$ -	\$ 51,642	\$ 51,642	\$ 51,642	\$ -
Resource Room/Resource Center:						
15-213-100-101-301-000-0000-000	Salaries of Teachers	\$ 532,411	\$ (81,100)	\$ 451,311	\$ 451,311	\$ -
15-213-100-610-301-000-0000-000	General Supplies	\$ 5,850	\$ -	\$ 5,850	\$ 2,202	\$ 3,648
	Total Resource Room/Resource Center	\$ 538,261	\$ (81,100)	\$ 457,161	\$ 453,513	\$ 3,648
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 826,586	\$ 353,484	\$ 1,180,070	\$ 1,012,717	\$ 167,353
Bilingual Education - Instruction						
15-240-100-101-301-000-0000-000	Salaries of Teachers	\$ 404,380	\$ -	\$ 404,380	\$ 351,000	\$ 53,380
15-240-100-610-301-000-0000-000	General Supplies	\$ 21,060	\$ (3,000)	\$ 18,060	\$ 6,422	\$ 11,638
	Total Bilingual Education - Instruction	\$ 425,440	\$ (3,000)	\$ 422,440	\$ 357,422	\$ 65,019
	Total Instruction and At-Risk Programs	\$ 4,414,094	\$ 620,123	\$ 5,034,217	\$ 4,602,455	\$ 431,762
Undistributed Expenditures - Health Services						
15-000-213-100-301-000-0000-000	Salaries	\$ 74,080	\$ 15,261	\$ 89,341	\$ 63,407	\$ 25,934
15-000-213-600-301-000-0000-000	Supplies and Materials	\$ 200	\$ -	\$ 200	\$ -	\$ 200
	Total Undistributed Expenditures - Health Services	\$ 74,280	\$ 15,261	\$ 89,541	\$ 63,407	\$ 26,134
Undist. Expend. - Guidance Services						
15-000-218-104-301-000-0000-000	Salaries of Other Professional Staff	\$ 198,042	\$ -	\$ 198,042	\$ 193,887	\$ 4,155
15-000-218-600-301-000-0000-000	Supplies and Materials	\$ 200	\$ -	\$ 200	\$ -	\$ 200
	Total Undist. Expend. - Guidance Services	\$ 198,242	\$ -	\$ 198,242	\$ 193,887	\$ 4,355
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-301-000-0000-000	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						
15-000-222-100-301-000-0000-000	Salaries	\$ -	\$ 18,000	\$ 18,000	\$ 15,865	\$ 2,135
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ -	\$ 18,000	\$ 18,000	\$ 15,865	\$ 2,135
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-301-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 405,676	\$ 282,157	\$ 687,833	\$ 687,833	\$ -
15-000-240-105-301-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 105,852	\$ -	\$ 105,852	\$ 99,540	\$ 6,312
15-000-240-600-301-000-0000-000	Supplies and Materials	\$ 27,500	\$ (10,785)	\$ 16,715	\$ 6,166	\$ 10,549
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 539,028	\$ 271,372	\$ 810,400	\$ 793,538	\$ 16,862
Undist. Expend. - Custodial Services						
15-000-262-100-301-000-0000-000	Salaries	\$ 78,530	\$ 1,760	\$ 80,290	\$ 80,290	\$ -
15-000-262-107-301-000-0000-000	Salaries of Non-instructional Aides	\$ 45,769	\$ 3,216	\$ 48,985	\$ 34,920	\$ 14,065
15-000-262-610-301-000-0000-000	General Supplies	\$ 1,968	\$ -	\$ 1,968	\$ -	\$ 1,968
	Total Undist. Expend. - Custodial Services	\$ 126,267	\$ 4,976	\$ 131,243	\$ 115,210	\$ 16,033
Undist. Expend. - Security						
15-000-266-100-301-000-0000-000	Salaries	\$ 107,924	\$ -	\$ 107,924	\$ 100,470	\$ 7,454
15-000-266-610-301-000-0000-000	General Supplies	\$ 2,500	\$ -	\$ 2,500	\$ 1,555	\$ 945
	Total Undist. Expend. - Security	\$ 110,424	\$ -	\$ 110,424	\$ 102,025	\$ 8,399
	Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 236,691	\$ 4,976	\$ 241,667	\$ 217,235	\$ 24,431
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-301-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
	Total Undist. Expend. - Student Transportation Serv.	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
UNALLOCATED BENEFITS						
15-000-291-220-301-000-0000-000	Social Security Contributions	\$ 66,156	\$ 21,290	\$ 87,446	\$ 86,610	\$ 836
15-000-291-249-301-000-0000-000	Other Retirement Contributions - Regular	\$ 139,762	\$ 95,798	\$ 235,560	\$ 231,201	\$ 4,359
15-000-291-270-301-000-0000-000	Health Benefits	\$ 1,840,873	\$ -	\$ 1,840,873	\$ 1,840,873	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 2,046,791	\$ 117,088	\$ 2,163,879	\$ 2,158,684	\$ 5,195
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 2,046,791	\$ 117,088	\$ 2,163,879	\$ 2,158,684	\$ 5,195
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 3,110,032	\$ 426,697	\$ 3,536,729	\$ 3,452,616	\$ 84,112
	TOTAL CURRENT EXPENDITURES	\$ 7,524,126	\$ 1,046,820	\$ 8,570,946	\$ 8,055,072	\$ 515,875
	TOTAL SCHOOL BASED EXPENDITURES	\$ 7,524,126	\$ 1,046,820	\$ 8,570,946	\$ 8,055,072	\$ 515,875
Other Financing Sources:						
	Operating Transfer In	\$ 7,524,126	\$ 1,046,820	\$ 8,570,946	\$ 8,055,072	\$ 515,875
	Total Other Financing Sources	\$ 7,524,126	\$ 1,046,820	\$ 8,570,946	\$ 8,055,072	\$ 515,875
Excess (Deficiency) of Other Financing Sources Over						
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 302 (Young Mens Academy)</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>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-120-100-101-302-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 290,601	\$ -	\$ 290,601	\$ 192,135	\$ 98,466
15-130-100-101-302-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 270,760	\$ 880	\$ 271,640	\$ 271,640	\$ -
Regular Programs - Undistributed Instruction						
15-190-100-610-302-000-0000-000	General Supplies	\$ 6,000	\$ 26,494	\$ 32,494	\$ 28,946	\$ 3,548
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>\$ 567,361</u>	<u>\$ 27,374</u>	<u>\$ 594,735</u>	<u>\$ 492,721</u>	<u>\$ 102,014</u>
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
15-201-100-106-302-000-0000-000	Other Salaries for Instruction	\$ 51,079	\$ (51,079)	\$ -	\$ -	\$ -
Total Intellectual Disability - Mild		<u>\$ 51,079</u>	<u>\$ (51,079)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Resource Room/Resource Center:						
15-213-100-101-302-000-0000-000	Salaries of Teachers	\$ 63,955	\$ 1,095	\$ 65,050	\$ 65,050	\$ -
Total Resource Room/Resource Center		<u>\$ 63,955</u>	<u>\$ 1,095</u>	<u>\$ 65,050</u>	<u>\$ 65,050</u>	<u>\$ -</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>\$ 115,034</u>	<u>\$ (49,984)</u>	<u>\$ 65,050</u>	<u>\$ 65,050</u>	<u>\$ -</u>
Total Instruction and At-Risk Programs		<u>\$ 682,395</u>	<u>\$ (22,610)</u>	<u>\$ 659,785</u>	<u>\$ 557,771</u>	<u>\$ 102,014</u>
Undistributed Expenditures - Health Services						
15-000-213-100-302-000-0000-000	Salaries	\$ 104,347	\$ 2,878	\$ 107,225	\$ 107,225	\$ -
Total Undistributed Expenditures - Health Services		<u>\$ 104,347</u>	<u>\$ 2,878</u>	<u>\$ 107,225</u>	<u>\$ 107,225</u>	<u>\$ -</u>
Undist. Expend. - Guidance Services						
15-000-218-104-302-000-0000-000	Salaries of Other Professional Staff	\$ 109,272	\$ -	\$ 109,272	\$ 107,025	\$ 2,247
15-000-218-600-302-000-0000-000	Supplies and Materials	\$ 600	\$ 21	\$ 621	\$ 589	\$ 32
Total Undist. Expend. - Guidance Services		<u>\$ 109,872</u>	<u>\$ 21</u>	<u>\$ 109,893</u>	<u>\$ 107,614</u>	<u>\$ 2,279</u>
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-302-000-0000-000	Purchased Prof- Educational Services	\$ 500	\$ (494)	\$ 6	\$ -	\$ 6
Total Undist. Expend. - Improvement of Inst. Serv.		<u>\$ 500</u>	<u>\$ (494)</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 6</u>
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-302-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 141,511	\$ (1,558)	\$ 139,953	\$ 139,953	\$ -
15-000-240-105-302-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 49,051	\$ 3,329	\$ 52,380	\$ 52,380	\$ -
15-000-240-590-302-000-0000-000	Other Purchased Services (400-500 series)	\$ 100	\$ -	\$ 100	\$ -	\$ 100
15-000-240-600-302-000-0000-000	Supplies and Materials	\$ 1,305	\$ 1,700	\$ 3,005	\$ 1,284	\$ 1,721
Total Undist. Expend. - Support Serv. - School Admin.		<u>\$ 191,967</u>	<u>\$ 3,471</u>	<u>\$ 195,438</u>	<u>\$ 193,617</u>	<u>\$ 1,821</u>
Undist. Expend. - Custodial Services						
15-000-262-100-302-000-0000-000	Salaries	\$ 53,250	\$ (250)	\$ 53,000	\$ 53,000	\$ -
15-000-262-107-302-000-0000-000	Salaries of Non-instructional Aides	\$ 7,740	\$ 3,330	\$ 11,070	\$ 10,645	\$ 425
15-000-262-610-302-000-0000-000	General Supplies	\$ 148	\$ -	\$ 148	\$ 140	\$ 8
Total Undist. Expend. - Custodial Services		<u>\$ 61,138</u>	<u>\$ 3,080</u>	<u>\$ 64,218</u>	<u>\$ 63,785</u>	<u>\$ 433</u>
Undist. Expend. - Security						
15-000-266-100-302-000-0000-000	Salaries	\$ 55,862	\$ 385	\$ 56,247	\$ 56,247	\$ -
15-000-266-610-302-000-0000-000	General Supplies	\$ 1,500	\$ (21)	\$ 1,479	\$ 1,439	\$ 40
Total Undist. Expend. - Security		<u>\$ 57,362</u>	<u>\$ 364</u>	<u>\$ 57,726</u>	<u>\$ 57,686</u>	<u>\$ 40</u>
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-302-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 1,000	\$ -	\$ 1,000	\$ 534	\$ 466
Total Undist. Expend. - Student Transportation Serv.		<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 534</u>	<u>\$ 466</u>
UNALLOCATED BENEFITS						
15-000-291-220-302-000-0000-000	Social Security Contributions	\$ 18,392	\$ -	\$ 18,392	\$ 15,563	\$ 2,829
15-000-291-249-302-000-0000-000	Other Retirement Contributions - Regular	\$ 9,195	\$ 5,059	\$ 14,254	\$ 14,117	\$ 137
15-000-291-270-302-000-0000-000	Health Benefits	\$ 262,884	\$ -	\$ 262,884	\$ 262,884	\$ -
TOTAL UNALLOCATED BENEFITS		<u>\$ 290,471</u>	<u>\$ 5,059</u>	<u>\$ 295,530</u>	<u>\$ 292,564</u>	<u>\$ 2,966</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>\$ 290,471</u>	<u>\$ 5,059</u>	<u>\$ 295,530</u>	<u>\$ 292,564</u>	<u>\$ 2,966</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>\$ 816,657</u>	<u>\$ 14,379</u>	<u>\$ 831,036</u>	<u>\$ 823,026</u>	<u>\$ 8,010</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 1,499,052</u>	<u>\$ (8,231)</u>	<u>\$ 1,490,821</u>	<u>\$ 1,380,796</u>	<u>\$ 110,025</u>
Other Financing Sources:						
Operating Transfer In		<u>\$ 1,499,052</u>	<u>\$ (8,231)</u>	<u>\$ 1,490,821</u>	<u>\$ 1,380,796</u>	<u>\$ 110,025</u>
Total Other Financing Sources		<u>\$ 1,499,052</u>	<u>\$ (8,231)</u>	<u>\$ 1,490,821</u>	<u>\$ 1,380,796</u>	<u>\$ 110,025</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<u>School: No. 307 (John F. Kennedy High School)</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>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-140-100-101-307-000-000-000	Grades 9-12 - Salaries of Teachers	\$ 11,576,696	\$ (1,681,593)	\$ 9,895,103	\$ 9,895,103	\$ -
15-140-100-101-307-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 16,000	\$ -	\$ 16,000	\$ 14,654	\$ 1,346
Regular Programs - Undistributed Instruction						
15-190-100-320-307-000-0000-000	Purchased Professional-Educational Services	\$ 6,000	\$ (534)	\$ 5,466	\$ 2,810	\$ 2,656
15-190-100-500-307-000-0000-000	Other Purchased Services (400-500 series)	\$ 22,000	\$ 31,500	\$ 53,500	\$ 51,778	\$ 1,722
15-190-100-610-307-000-0000-000	General Supplies	\$ 114,901	\$ 69,736	\$ 184,637	\$ 178,499	\$ 6,138
15-190-100-800-307-000-0000-000	Other Objects	\$ 16,500	\$ (1,500)	\$ 15,000	\$ 15,000	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 11,752,097	\$ (1,582,391)	\$ 10,169,706	\$ 10,157,844	\$ 11,862
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
		\$ -				
15-201-100-101-307-000-0000-000	Salaries of Teachers	\$ 198,099	\$ (51,287)	\$ 146,812	\$ 18,653	\$ 128,159
15-201-100-106-307-000-0000-000	Other Salaries for Instruction	\$ 103,614	\$ (43,117)	\$ 60,497	\$ 51,242	\$ 9,255
15-201-100-610-307-000-0000-000	General Supplies	\$ 11,300	\$ -	\$ 11,300	\$ 3,757	\$ 7,543
Total Intellectual Disability - Mild		\$ 313,013	\$ (94,404)	\$ 218,609	\$ 73,652	\$ 144,957
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-307-000-0000-000	Salaries of Teachers	\$ 596,727	\$ 12,883	\$ 609,610	\$ 609,610	\$ -
15-204-100-106-307-000-0000-000	Other Salaries for Instruction	\$ 398,012	\$ (114,109)	\$ 283,903	\$ 283,903	\$ -
Total Learning and/or Language Disabilities - Mild/Moderate		\$ 994,739	\$ (101,226)	\$ 893,513	\$ 893,513	\$ -
Behavioral Disabilities:						
15-209-100-101-307-000-0000-000	Salaries of Teachers	\$ 65,445	\$ 34,122	\$ 99,567	\$ 99,567	\$ -
15-209-100-106-307-000-0000-000	Other Salaries for Instruction	\$ 53,329	\$ 44,765	\$ 98,094	\$ 98,094	\$ -
Total Behavioral Disabilities		\$ 118,774	\$ 78,887	\$ 197,661	\$ 197,661	\$ -
Multiple Disabilities:						
15-212-100-101-307-000-0000-000	Salaries of Teachers	\$ 102,125	\$ 103,025	\$ 205,150	\$ 205,150	\$ -
15-212-100-106-307-000-0000-000	Other Salaries for Instruction	\$ 47,443	\$ 95,480	\$ 142,923	\$ 142,923	\$ -
Total Multiple Disabilities		\$ 149,568	\$ 198,505	\$ 348,073	\$ 348,073	\$ -
Resource Room/Resource Center:						
15-213-100-101-307-000-0000-000	Salaries of Teachers	\$ 2,199,846	\$ (849,475)	\$ 1,350,371	\$ 1,350,371	\$ -
15-213-100-106-307-000-0000-000	Other Salaries for Instruction	\$ 44,996	\$ 880	\$ 45,876	\$ 45,876	\$ -
Total Resource Room/Resource Center		\$ 2,244,842	\$ (848,595)	\$ 1,396,247	\$ 1,396,247	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 3,820,936	\$ (766,834)	\$ 3,054,102	\$ 2,909,146	\$ 144,957
Bilingual Education - Instruction						
15-240-100-101-307-000-0000-000	Salaries of Teachers	\$ 815,657	\$ -	\$ 815,657	\$ 675,390	\$ 140,267
15-240-100-500-307-000-0000-000	Other Purchased Services (400-500 series)	\$ 3,000	\$ 7,500	\$ 10,500	\$ 420	\$ 10,080
15-240-100-610-307-000-0000-000	General Supplies	\$ 28,000	\$ -	\$ 28,000	\$ 26,324	\$ 1,676
Total Bilingual Education - Instruction		\$ 846,657	\$ 7,500	\$ 854,157	\$ 702,134	\$ 152,023
School-Spon. Cocurricular Actvs. - Inst.						
15-401-100-100-307-053-0000-000	Salaries	\$ 35,000	\$ -	\$ 35,000	\$ 20,284	\$ 14,716
Total School-Spon. Cocurricular Actvs. - Inst.		\$ 35,000	\$ -	\$ 35,000	\$ 20,284	\$ 14,716
School-Spon. Cocurricular Athletics - Inst.						
15-402-100-100-307-000-0000-000	Salaries	\$ 708,291	\$ 5,453	\$ 713,744	\$ 702,769	\$ 10,975
15-402-100-500-307-000-0000-000	Purchased Services (300-500 series)	\$ 161,276	\$ (15,000)	\$ 146,276	\$ 130,391	\$ 15,885
15-402-100-600-307-000-0000-000	Supplies and Materials	\$ 78,665	\$ 41,000	\$ 119,665	\$ 115,312	\$ 4,353
15-402-100-800-307-000-0000-000	Other Objects	\$ 11,000	\$ (11,000)	\$ -	\$ -	\$ -
Total School-Spon. Cocurricular Athletics - Inst.		\$ 959,232	\$ 20,453	\$ 979,685	\$ 948,472	\$ 31,213
Before/After School Programs - Instruction						
15-421-100-101-307-053-0000-000	Salaries of Teachers	\$ -	\$ 1,846	\$ 1,846	\$ 1,846	\$ -
Total Before/After School Programs - Instruction		\$ -	\$ 1,846	\$ 1,846	\$ 1,846	\$ -
Total Instruction and At-Risk Programs		\$ 17,413,922	\$ (2,319,426)	\$ 15,094,496	\$ 14,739,726	\$ 354,770
Undistributed Expend. - Attend. & Social Work						
15-000-211-105-307-000-0000-000	Salaries	\$ 118,402	\$ 13,340	\$ 131,742	\$ 122,521	\$ 9,221
15-000-211-173-307-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 104,917	\$ 15,738	\$ 120,655	\$ 104,917	\$ 15,738
15-000-211-174-307-000-0000-000	Salaries of Community/School Coordinators	\$ 207,694	\$ 1,905	\$ 209,599	\$ 209,599	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 431,013	\$ 30,983	\$ 461,996	\$ 437,037	\$ 24,959
Undistributed Expenditures - Health Services						
15-000-213-100-307-000-0000-000	Salaries	\$ 230,923	\$ (28,695)	\$ 202,228	\$ 150,830	\$ 51,398
15-000-213-600-307-000-0000-000	Supplies and Materials	\$ 1,780	\$ -	\$ 1,780	\$ 1,780	\$ -
Total Undistributed Expenditures - Health Services		\$ 232,703	\$ (28,695)	\$ 204,008	\$ 152,609	\$ 51,399
Undist. Expend. - Guidance Services						
15-000-218-104-307-000-0000-000	Salaries of Other Professional Staff	\$ 1,163,032	\$ (187,088)	\$ 975,944	\$ 975,693	\$ 251
15-000-218-105-307-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 57,748	\$ 1,217	\$ 58,965	\$ 58,965	\$ -
15-000-218-600-307-000-0000-000	Supplies and Materials	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -
Total Undist. Expend. - Guidance Services		\$ 1,232,780	\$ (185,871)	\$ 1,046,909	\$ 1,046,657	\$ 251
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-102-307-000-0000-000	Salaries of Supervisor of Instruction	\$ 409,236	\$ 4,774	\$ 414,010	\$ 414,010	\$ -
15-000-221-104-307-000-0000-000	Salaries of Other Professional Staff	\$ 82,155	\$ 169	\$ 82,324	\$ 82,324	\$ -
15-000-221-320-307-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 501,391	\$ 4,943	\$ 506,334	\$ 506,333	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library						
15-000-222-500-307-000-0000-000	Other Purchased Services (400-500 series)	\$ 5,000	\$ (1,250)	\$ 3,750	\$ 3,750	\$ -
15-000-222-600-307-000-0000-000	Supplies and Materials	\$ 13,481	\$ -	\$ 13,481	\$ 13,481	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 18,481	\$ (1,250)	\$ 17,231	\$ 17,231	\$ -
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-580-307-000-0000-000	Other Purchased Services (400-500 series)	\$ 15,000	\$ (15,000)	\$ -	\$ -	\$ -
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 15,000	\$ (15,000)	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>School: No. 307 (John F. Kennedy High School)</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. - Support Serv. - School Admin.						
15-000-240-103-307-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 940,006	\$ (121,575)	\$ 818,431	\$ 818,431	\$ -
15-000-240-105-307-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 414,022	\$ 67,572	\$ 481,594	\$ 481,594	\$ -
15-000-240-590-307-000-0000-000	Other Purchased Services (400-500 series)	\$ 5,000	\$ (3,004)	\$ 1,996	\$ 1,996	\$ -
15-000-240-600-307-000-0000-000	Supplies and Materials	\$ 30,000	\$ -	\$ 30,000	\$ 29,907	\$ 93
Total Undist. Expend. - Support Serv. - School Admin.		<u>\$ 1,389,028</u>	<u>\$ (57,007)</u>	<u>\$ 1,332,021</u>	<u>\$ 1,331,927</u>	<u>\$ 94</u>
Undist. Expend. - Custodial Services						
15-000-262-100-307-000-0000-000	Salaries	\$ 125,440	\$ 10,040	\$ 135,480	\$ 135,480	\$ -
15-000-262-610-307-000-0000-000	General Supplies	\$ 5,495	\$ -	\$ 5,495	\$ 4,833	\$ 662
Total Undist. Expend. - Custodial Services		<u>\$ 130,935</u>	<u>\$ 10,040</u>	<u>\$ 140,975</u>	<u>\$ 140,313</u>	<u>\$ 662</u>
Undist. Expend. - Security						
15-000-266-100-307-000-0000-000	Salaries	\$ 219,298	\$ -	\$ 219,298	\$ 212,739	\$ 6,559
15-000-266-610-307-000-0000-000	General Supplies	\$ 3,500	\$ -	\$ 3,500	\$ 3,485	\$ 15
Total Undist. Expend. - Security		<u>\$ 222,798</u>	<u>\$ -</u>	<u>\$ 222,798</u>	<u>\$ 216,224</u>	<u>\$ 6,574</u>
Total Undist. Expend. - Oper. & Maint. Of Plant						
		<u>\$ 353,733</u>	<u>\$ 10,040</u>	<u>\$ 363,773</u>	<u>\$ 356,536</u>	<u>\$ 7,237</u>
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-307-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 190,000	\$ -	\$ 190,000	\$ 178,024	\$ 11,976
Total Undist. Expend. - Student Transportation Serv.		<u>\$ 190,000</u>	<u>\$ -</u>	<u>\$ 190,000</u>	<u>\$ 178,024</u>	<u>\$ 11,976</u>
UNALLOCATED BENEFITS						
15-000-291-220-307-000-0000-000	Social Security Contributions	\$ 270,303	\$ 24,947	\$ 295,250	\$ 295,250	\$ -
15-000-291-249-307-000-0000-000	Other Retirement Contributions - Regular	\$ 314,929	\$ 314,315	\$ 629,244	\$ 629,244	\$ -
15-000-291-270-307-000-0000-000	Health Benefits	\$ 6,168,072	\$ -	\$ 6,168,072	\$ 6,094,793	\$ 73,279
TOTAL UNALLOCATED BENEFITS		<u>\$ 6,753,304</u>	<u>\$ 339,262</u>	<u>\$ 7,092,566</u>	<u>\$ 7,019,287</u>	<u>\$ 73,279</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>\$ 6,753,304</u>	<u>\$ 339,262</u>	<u>\$ 7,092,566</u>	<u>\$ 7,019,287</u>	<u>\$ 73,279</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>\$ 11,117,433</u>	<u>\$ 97,404</u>	<u>\$ 11,214,837</u>	<u>\$ 11,045,642</u>	<u>\$ 169,195</u>
TOTAL CURRENT EXPENDITURES		<u>\$ 28,531,355</u>	<u>\$ (2,222,022)</u>	<u>\$ 26,309,333</u>	<u>\$ 25,785,368</u>	<u>\$ 523,965</u>
CAPITAL OUTLAY						
Equipment						
Regular Program - Instruction:						
15-140-100-730-307-000-0000-000	Grades 9-12	\$ 85,000	\$ (66,509)	\$ 18,491	\$ 18,490	\$ 1
Special Education - Instruction:						
15-201-100-730-307-000-0000-000	Intellectual Disability - Mild	\$ 13,700	\$ (1,756)	\$ 11,944	\$ 11,943	\$ 1
Total Equipment		<u>\$ 98,700</u>	<u>\$ (68,265)</u>	<u>\$ 30,435</u>	<u>\$ 30,433</u>	<u>\$ 1</u>
TOTAL CAPITAL OUTLAY		<u>\$ 98,700</u>	<u>\$ (68,265)</u>	<u>\$ 30,435</u>	<u>\$ 30,433</u>	<u>\$ 1</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 28,630,055</u>	<u>\$ (2,290,287)</u>	<u>\$ 26,339,768</u>	<u>\$ 25,815,801</u>	<u>\$ 523,966</u>
Other Financing Sources:						
Operating Transfer In		<u>\$ 28,630,055</u>	<u>\$ (2,290,287)</u>	<u>\$ 26,339,768</u>	<u>\$ 25,815,801</u>	<u>\$ 523,966</u>
Total Other Financing Sources		<u>\$ 28,630,055</u>	<u>\$ (2,290,287)</u>	<u>\$ 26,339,768</u>	<u>\$ 25,815,801</u>	<u>\$ 523,966</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<u>School: No. 309 (School #16)</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>
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-309-000-0000-000	Kindergarten - Salaries of Teachers	\$ 159,080	\$ -	\$ 159,080	\$ 152,848	\$ 6,232
15-120-100-101-309-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,053,727	\$ 81,597	\$ 1,135,324	\$ 1,052,470	\$ 82,854
15-120-100-101-309-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 12,000	\$ 10,000	\$ 22,000	\$ 19,038	\$ 2,962
15-130-100-101-309-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 937,622	\$ -	\$ 937,622	\$ 917,845	\$ 19,777
Regular Programs - Undistributed Instruction						
15-190-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 124,668	\$ 2,947	\$ 127,615	\$ 127,615	\$ -
15-190-100-610-309-000-0000-000	General Supplies	\$ 35,475	\$ 5,500	\$ 40,975	\$ 36,765	\$ 4,210
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,322,572	\$ 100,044	\$ 2,422,616	\$ 2,306,580	\$ 116,035
SPECIAL EDUCATION - INSTRUCTION						
Intellectual Disability - Mild:						
			\$ -			
15-201-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 56,029	\$ 385	\$ 56,414	\$ 56,414	\$ -
Total Intellectual Disability - Mild		\$ 56,029	\$ 385	\$ 56,414	\$ 56,414	\$ -
Intellectual Disability - Moderate:						
15-202-100-101-309-000-0000-000	Salaries of Teachers	\$ 366,742	\$ 11,221	\$ 377,963	\$ 370,467	\$ 7,496
15-202-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 51,757	\$ 885	\$ 52,642	\$ 52,642	\$ -
15-202-100-610-309-000-0000-000	General Supplies	\$ 2,000	\$ -	\$ 2,000	\$ 1,984	\$ 16
Total Intellectual Disability - Moderate		\$ 420,499	\$ 12,106	\$ 432,605	\$ 425,093	\$ 7,512
Resource Room/Resource Center:						
15-213-100-101-309-000-0000-000	Salaries of Teachers	\$ 731,310	\$ -	\$ 731,310	\$ 692,089	\$ 39,221
15-213-100-610-309-000-0000-000	General Supplies	\$ 5,500	\$ -	\$ 5,500	\$ 5,498	\$ 2
Total Resource Room/Resource Center		\$ 736,810	\$ -	\$ 736,810	\$ 697,587	\$ 39,223
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,213,338	\$ 12,491	\$ 1,225,829	\$ 1,179,094	\$ 46,735
Bilingual Education - Instruction						
15-240-100-101-309-000-0000-000	Salaries of Teachers	\$ 822,745	\$ -	\$ 822,745	\$ 790,374	\$ 32,371
15-240-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 32,726	\$ 480	\$ 33,206	\$ 33,206	\$ -
15-240-100-610-309-000-0000-000	General Supplies	\$ 9,500	\$ -	\$ 9,500	\$ 9,476	\$ 24
Total Bilingual Education - Instruction		\$ 864,971	\$ 480	\$ 865,451	\$ 833,056	\$ 32,395
Before/After School Programs - Instruction						
15-421-100-101-309-053-0000-000	Salaries of Teachers	\$ 57,000	\$ (2,500)	\$ 54,500	\$ 46,384	\$ 8,116
Total Before/After School Programs - Instruction		\$ 57,000	\$ (2,500)	\$ 54,500	\$ 46,384	\$ 8,116
Total Instruction and At-Risk Programs		\$ 4,457,881	\$ 110,515	\$ 4,568,396	\$ 4,365,114	\$ 203,281
Undistributed Expenditures - Health Services						
15-000-213-100-309-000-0000-000	Salaries	\$ 96,625	\$ 1,000	\$ 97,625	\$ 97,625	\$ -
Total Undistributed Expenditures - Health Services		\$ 96,625	\$ 1,000	\$ 97,625	\$ 97,625	\$ -
Undist. Expend. - Guidance Services						
15-000-218-104-309-000-0000-000	Salaries of Other Professional Staff	\$ 163,195	\$ 1,643	\$ 164,838	\$ 164,838	\$ -
Total Undist. Expend. - Guidance Services		\$ 163,195	\$ 1,643	\$ 164,838	\$ 164,838	\$ -
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-320-309-000-0000-000	Purchased Professional - Educational Service	\$ 10,200	\$ -	\$ 10,200	\$ 9,215	\$ 985
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 10,200	\$ -	\$ 10,200	\$ 9,215	\$ 985
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-309-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 360,980	\$ 1,794	\$ 362,774	\$ 362,773	\$ 1
15-000-240-105-309-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 111,249	\$ 1,704	\$ 112,953	\$ 112,953	\$ -
15-000-240-500-309-000-0000-000	Other Purchased Services (400-500 series)	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
15-000-240-600-309-000-0000-000	Supplies and Materials	\$ 8,500	\$ -	\$ 8,500	\$ 8,014	\$ 486
Total Undist. Expend. - Support Serv. - School Admin.		\$ 483,729	\$ 3,498	\$ 487,277	\$ 486,740	\$ 487
Undist. Expend. - Custodial Services						
15-000-262-100-309-000-0000-000	Salaries	\$ 67,740	\$ -	\$ 67,740	\$ 67,740	\$ -
15-000-262-107-309-000-0000-000	Salaries of Non-instructional Aides	\$ 44,639	\$ 9,692	\$ 54,331	\$ 49,023	\$ 5,308
15-000-262-610-309-000-0000-000	General Supplies	\$ 2,098	\$ -	\$ 2,098	\$ 2,098	\$ -
Total Undist. Expend. - Custodial Services		\$ 114,477	\$ 9,692	\$ 124,169	\$ 118,861	\$ 5,308
Undist. Expend. - Security						
15-000-266-100-309-000-0000-000	Salaries	\$ 53,612	\$ 385	\$ 53,997	\$ 53,997	\$ -
Total Undist. Expend. - Security		\$ 53,612	\$ 385	\$ 53,997	\$ 53,997	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant						
Undist. Expend. - Student Transportation Serv.		\$ 168,089	\$ 10,077	\$ 178,166	\$ 172,858	\$ 5,308
15-000-270-512-309-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 12,400	\$ -	\$ 12,400	\$ 10,546	\$ 1,855
Total Undist. Expend. - Student Transportation Serv.		\$ 12,400	\$ -	\$ 12,400	\$ 10,546	\$ 1,855
UNALLOCATED BENEFITS						
15-000-291-220-309-000-0000-000	Social Security Contributions	\$ 73,443	\$ 14,034	\$ 87,477	\$ 86,745	\$ 732
15-000-291-249-309-000-0000-000	Other Retirement Contributions - Regular	\$ 136,798	\$ 106,455	\$ 243,253	\$ 240,684	\$ 2,569
15-000-291-270-309-000-0000-000	Health Benefits	\$ 1,831,514	\$ -	\$ 1,831,514	\$ 1,831,514	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 2,041,755	\$ 120,489	\$ 2,162,244	\$ 2,158,943	\$ 3,301
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 2,041,755	\$ 120,489	\$ 2,162,244	\$ 2,158,943	\$ 3,301
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,975,993	\$ 136,707	\$ 3,112,700	\$ 3,100,765	\$ 11,935
TOTAL CURRENT EXPENDITURES		\$ 7,433,874	\$ 247,222	\$ 7,681,096	\$ 7,465,879	\$ 215,216

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>School: No. 309 (School #16)</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:						
15-120-100-730-309-000-0000-000	Grades 1-5	\$ 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>\$ 7,436,874</u>	<u>\$ 244,222</u>	<u>\$ 7,681,096</u>	<u>\$ 7,465,879</u>	<u>\$ 215,216</u>
Other Financing Sources:						
Total Other Financing Sources		<u>\$ 7,436,874</u>	<u>\$ 244,222</u>	<u>\$ 7,681,096</u>	<u>\$ 7,465,879</u>	<u>\$ 215,216</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<u>School: No. 313 (Dr. Hani Awadallah School)</u>		<u>Original</u>	<u>Budget</u>	<u>Final</u>		
		<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
		<u>Final to Actual</u>				
REGULAR PROGRAMS - INSTRUCTION						
Regular Programs - Instruction:						
15-110-100-101-313-000-0000-000	Kindergarten - Salaries of Teachers	\$ 262,747	\$ 50,578	\$ 313,325	\$ 313,325	\$ -
15-120-100-101-313-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,454,705	\$ (28,253)	\$ 1,426,452	\$ 1,426,452	\$ -
15-120-100-101-313-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 8,000	\$ -	\$ 8,000	\$ 7,205	\$ 795
15-130-100-101-313-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 642,059	\$ -	\$ 642,059	\$ 634,190	\$ 7,869
Regular Programs - Undistributed Instruction						
15-190-100-106-313-000-0000-000	Other Salaries for Instruction	\$ 142,897	\$ -	\$ 142,897	\$ 136,785	\$ 6,112
15-190-100-610-313-000-0000-000	General Supplies	\$ 20,350	\$ 13,300	\$ 33,650	\$ 20,770	\$ 12,880
15-190-100-800-313-000-0000-000	Other Objects	\$ 500	\$ -	\$ 500	\$ -	\$ 500
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,531,258	\$ 35,625	\$ 2,566,883	\$ 2,538,728	\$ 28,156
SPECIAL EDUCATION - INSTRUCTION						
Learning and/or Language Disabilities - Mild/Moderate:						
15-204-100-101-313-000-0000-000	Salaries of Teachers	\$ 229,877	\$ (43,807)	\$ 186,070	\$ 186,070	\$ -
15-204-100-106-313-000-0000-000	Other Salaries for Instruction	\$ 168,821	\$ (51,481)	\$ 117,340	\$ 117,340	\$ -
15-204-100-610-313-000-0000-000	General Supplies	\$ 9,120	\$ -	\$ 9,120	\$ 3,864	\$ 5,256
Total Learning and/or Language Disabilities - Mild/Moderate		\$ 407,818	\$ (95,288)	\$ 312,530	\$ 307,274	\$ 5,256
Resource Room/Resource Center:						
15-213-100-101-313-000-0000-000	Salaries of Teachers	\$ 464,809	\$ 60,835	\$ 525,644	\$ 525,644	\$ -
15-213-100-610-313-000-0000-000	General Supplies	\$ 5,310	\$ -	\$ 5,310	\$ 2,687	\$ 2,623
Total Resource Room/Resource Center		\$ 470,119	\$ 60,835	\$ 530,954	\$ 528,331	\$ 2,623
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 877,937	\$ (34,453)	\$ 843,484	\$ 835,605	\$ 7,879
Bilingual Education - Instruction						
15-240-100-101-313-000-0000-000	Salaries of Teachers	\$ 940,883	\$ (154,000)	\$ 786,883	\$ 764,689	\$ 22,194
15-240-100-610-313-000-0000-000	General Supplies	\$ 26,520	\$ -	\$ 26,520	\$ 23,836	\$ 2,684
Total Bilingual Education - Instruction		\$ 967,403	\$ (154,000)	\$ 813,403	\$ 788,525	\$ 24,878
School-Spon. Cocurricular Actvts. - Inst.						
15-401-100-100-313-053-0000-000	Salaries	\$ 1,750	\$ -	\$ 1,750	\$ -	\$ 1,750
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 1,750	\$ -	\$ 1,750	\$ -	\$ 1,750
Before/After School Programs - Instruction						
15-421-100-101-313-053-0000-000	Salaries of Teachers	\$ 10,000	\$ (10,000)	\$ -	\$ -	\$ -
15-421-100-106-313-061-0000-000	Other Salaries for Instruction	\$ 3,300	\$ (3,300)	\$ -	\$ -	\$ -
Total Before/After School Programs - Instruction		\$ 13,300	\$ (13,300)	\$ -	\$ -	\$ -
TOTAL INSTRUCTION AND AT-RISK PROGRAMS		\$ 4,391,648	\$ (166,128)	\$ 4,225,520	\$ 4,162,857	\$ 62,662
Undistributed Expend. - Attend. & Social Work						
15-000-211-100-313-000-0000-000	Salaries	\$ 12,900	\$ -	\$ 12,900	\$ 2,183	\$ 10,717
Total Undistributed Expend. - Attend. & Social Work		\$ 12,900	\$ -	\$ 12,900	\$ 2,183	\$ 10,717
Undistributed Expenditures - Health Services						
15-000-213-600-313-000-0000-000	Supplies and Materials	\$ 200	\$ -	\$ 200	\$ -	\$ 200
Total Undistributed Expenditures - Health Services		\$ 200	\$ -	\$ 200	\$ -	\$ 200
Undist. Expend. - Guidance Services						
15-000-218-104-313-000-0000-000	Salaries of Other Professional Staff	\$ 74,080	\$ 25,522	\$ 99,602	\$ 99,602	\$ -
15-000-218-600-313-000-0000-000	Supplies and Materials	\$ 500	\$ -	\$ 500	\$ 490	\$ 10
Total Undist. Expend. - Guidance Services		\$ 74,580	\$ 25,522	\$ 100,102	\$ 100,092	\$ 10
Undist. Expend. - Improvement of Inst. Serv.						
15-000-221-320-313-000-0000-000	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						
15-000-222-100-313-000-0000-000	Salaries	\$ 104,467	\$ -	\$ 104,467	\$ 104,467	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 104,467	\$ -	\$ 104,467	\$ 104,467	\$ -
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-313-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 325,131	\$ (91,097)	\$ 234,034	\$ 234,033	\$ 1
15-000-240-105-313-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 104,002	\$ 1,408	\$ 105,410	\$ 105,410	\$ -
15-000-240-590-313-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,750	\$ -	\$ 1,750	\$ 85	\$ 1,665
15-000-240-600-313-000-0000-000	Supplies and Materials	\$ 5,000	\$ -	\$ 5,000	\$ 3,964	\$ 1,036
15-000-240-800-313-000-0000-000	Other Objects	\$ 675	\$ -	\$ 675	\$ -	\$ 675
Total Undist. Expend. - Support Serv. - School Admin.		\$ 436,558	\$ (89,689)	\$ 346,869	\$ 343,492	\$ 3,377
Undist. Expend. - Custodial Services						
15-000-262-100-313-000-0000-000	Salaries	\$ 66,990	\$ -	\$ 66,990	\$ 66,990	\$ -
15-000-262-107-313-000-0000-000	Salaries of Non-instructional Aides	\$ 23,220	\$ 9,990	\$ 33,210	\$ 33,179	\$ 31
15-000-262-610-313-000-0000-000	General Supplies	\$ 1,438	\$ -	\$ 1,438	\$ 799	\$ 639
Total Undist. Expend. - Custodial Services		\$ 91,648	\$ 9,990	\$ 101,638	\$ 100,968	\$ 670
Undist. Expend. - Security						
15-000-266-100-313-000-0000-000	Salaries	\$ 57,762	\$ 1,001	\$ 58,763	\$ 58,147	\$ 616
15-000-266-610-313-000-0000-000	General Supplies	\$ 500	\$ -	\$ 500	\$ 462	\$ 38
Total Undist. Expend. - Security		\$ 58,262	\$ 1,001	\$ 59,263	\$ 58,609	\$ 654
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 149,910	\$ 10,991	\$ 160,901	\$ 159,577	\$ 1,324
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-313-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<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>
UNALLOCATED BENEFITS						
15-000-291-220-313-000-0000-000	Social Security Contributions	\$ 65,868	\$ 4,458	\$ 70,326	\$ 69,506	\$ 820
15-000-291-249-313-000-0000-000	Other Retirement Contributions - Regular	\$ 102,565	\$ 76,950	\$ 179,515	\$ 175,960	\$ 3,555
15-000-291-270-313-000-0000-000	Health Benefits	\$ 2,148,537	\$ -	\$ 2,148,537	\$ 2,148,537	\$ -
TOTAL UNALLOCATED BENEFITS		<u>\$ 2,316,970</u>	<u>\$ 81,408</u>	<u>\$ 2,398,378</u>	<u>\$ 2,394,003</u>	<u>\$ 4,375</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>\$ 2,316,970</u>	<u>\$ 81,408</u>	<u>\$ 2,398,378</u>	<u>\$ 2,394,003</u>	<u>\$ 4,375</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>\$ 3,110,585</u>	<u>\$ 28,231</u>	<u>\$ 3,138,816</u>	<u>\$ 3,118,812</u>	<u>\$ 20,004</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 7,502,233</u>	<u>\$ (137,897)</u>	<u>\$ 7,364,336</u>	<u>\$ 7,281,670</u>	<u>\$ 82,666</u>
Other Financing Sources:						
Operating Transfer In		<u>\$ 7,502,233</u>	<u>\$ (137,897)</u>	<u>\$ 7,364,336</u>	<u>\$ 7,281,670</u>	<u>\$ 82,666</u>
Total Other Financing Sources		<u>\$ 7,502,233</u>	<u>\$ (137,897)</u>	<u>\$ 7,364,336</u>	<u>\$ 7,281,670</u>	<u>\$ 82,666</u>
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023**

<u>School: No. 316 (New Roberto Clemente)</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-120-100-101-316-056-1100-000	\$ 4,000	\$ 70	\$ 4,070	\$ 4,070	\$ -
15-130-100-101-316-000-0000-000	\$ 1,912,932	\$ (11,791)	\$ 1,901,141	\$ 1,795,024	\$ 106,117
15-130-100-101-316-056-0000-000	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Regular Programs - Undistributed Instruction					
15-190-100-610-316-000-0000-000	\$ 14,440	\$ -	\$ 14,440	\$ 10,977	\$ 3,463
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,935,372	\$ (11,721)	\$ 1,923,651	\$ 1,810,071	\$ 113,580
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities - Mild/Moderate:					
15-204-100-101-316-000-0000-000	\$ 255,445	\$ -	\$ 255,445	\$ 239,563	\$ 15,882
15-204-100-106-316-000-0000-000	\$ 182,135	\$ -	\$ 182,135	\$ 181,426	\$ 709
15-204-100-610-316-000-0000-000	\$ 15,550	\$ (2,500)	\$ 13,050	\$ 10,536	\$ 2,514
Total Learning and/or Language Disabilities - Mild/Moderate	\$ 453,130	\$ (2,500)	\$ 450,630	\$ 431,526	\$ 19,104
Multiple Disabilities:					
15-212-100-101-316-000-0000-000	\$ 96,625	\$ 1,000	\$ 97,625	\$ 97,625	\$ -
15-212-100-106-316-000-0000-000	\$ 48,155	\$ 5,474	\$ 53,629	\$ 24,162	\$ 29,467
Total Multiple Disabilities	\$ 144,780	\$ 6,474	\$ 151,254	\$ 121,787	\$ 29,467
Resource Room/Resource Center:					
15-213-100-101-316-000-0000-000	\$ 384,538	\$ (54,831)	\$ 329,707	\$ 328,407	\$ 1,300
15-213-100-610-316-000-1100-000	\$ 490	\$ -	\$ 490	\$ -	\$ 490
Total Resource Room/Resource Center	\$ 385,028	\$ (54,831)	\$ 330,197	\$ 328,407	\$ 1,790
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 982,938	\$ (50,857)	\$ 932,081	\$ 881,720	\$ 50,361
Bilingual Education - Instruction					
15-240-100-101-316-000-0000-000	\$ 1,691,296	\$ (670,093)	\$ 1,021,203	\$ 1,021,203	\$ -
15-240-100-610-316-000-0000-000	\$ 20,045	\$ (908)	\$ 19,137	\$ 11,215	\$ 7,921
Total Bilingual Education - Instruction	\$ 1,711,341	\$ (671,001)	\$ 1,040,340	\$ 1,032,418	\$ 7,921
Before/After School Programs - Instruction					
15-421-100-101-316-053-0000-000	\$ 9,900	\$ (2,500)	\$ 7,400	\$ 4,961	\$ 2,439
15-421-100-106-316-053-0000-000	\$ -	\$ 2,500	\$ 2,500	\$ 694	\$ 1,806
Total Before/After School Programs - Instruction	\$ 9,900	\$ -	\$ 9,900	\$ 5,655	\$ 4,245
Total Instruction and At-Risk Programs	\$ 4,639,551	\$ (733,579)	\$ 3,905,972	\$ 3,729,865	\$ 176,107
Undistributed Expenditures - Health Services					
15-000-213-100-316-000-0000-000	\$ 81,155	\$ 375	\$ 81,530	\$ 81,530	\$ -
Total Undistributed Expenditures - Health Services	\$ 81,155	\$ 375	\$ 81,530	\$ 81,530	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-316-000-0000-000	\$ 179,191	\$ -	\$ 179,191	\$ 164,683	\$ 14,508
15-000-218-600-316-000-1100-000	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Undist. Expend. - Guidance Services	\$ 179,691	\$ -	\$ 179,691	\$ 164,683	\$ 15,008
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-316-000-0000-000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-316-000-0000-000	\$ -	\$ 64,851	\$ 64,851	\$ 60,050	\$ 4,801
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ -	\$ 64,851	\$ 64,851	\$ 60,050	\$ 4,801
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-316-000-0000-000	\$ 425,310	\$ 111,999	\$ 537,309	\$ 537,309	\$ -
15-000-240-105-316-000-0000-000	\$ 160,028	\$ 1,029	\$ 161,057	\$ 161,057	\$ -
15-000-240-580-316-000-0000-000	\$ 2,500	\$ 4,608	\$ 7,108	\$ 6,698	\$ 410
15-000-240-600-316-000-0000-000	\$ 7,000	\$ (1,200)	\$ 5,800	\$ 2,534	\$ 3,267
Total Undist. Expend. - Support Serv. - School Admin.	\$ 594,838	\$ 116,436	\$ 711,274	\$ 707,597	\$ 3,677
Undist. Expend. - Custodial Services					
15-000-262-100-316-000-0000-000	\$ 121,840	\$ -	\$ 121,840	\$ 97,663	\$ 24,177
15-000-262-107-316-000-0000-000	\$ 68,989	\$ 24,064	\$ 93,053	\$ 72,153	\$ 20,900
15-000-262-610-316-000-0000-000	\$ 1,388	\$ -	\$ 1,388	\$ 832	\$ 556
Total Undist. Expend. - Custodial Services	\$ 192,217	\$ 24,064	\$ 216,281	\$ 170,648	\$ 45,633
Undist. Expend. - Security					
15-000-266-100-316-000-0000-000	\$ 53,812	\$ 885	\$ 54,697	\$ 54,697	\$ -
15-000-266-610-316-000-0000-000	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Total Undist. Expend. - Security	\$ 54,312	\$ 885	\$ 55,197	\$ 54,697	\$ 500
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 246,529	\$ 24,949	\$ 271,478	\$ 225,345	\$ 46,133
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-316-000-0000-000	\$ 4,500	\$ -	\$ 4,500	\$ 3,128	\$ 1,372
Total Undist. Expend. - Student Transportation Serv.	\$ 4,500	\$ -	\$ 4,500	\$ 3,128	\$ 1,372
UNALLOCATED BENEFITS					
15-000-291-220-316-000-0000-000	\$ 77,073	\$ -	\$ 77,073	\$ 71,526	\$ 5,547
15-000-291-249-316-000-0000-000	\$ 138,198	\$ 15,382	\$ 153,580	\$ 153,580	\$ -
15-000-291-270-316-000-0000-000	\$ 1,829,708	\$ -	\$ 1,829,708	\$ 1,829,708	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 2,044,979	\$ 15,382	\$ 2,060,361	\$ 2,054,814	\$ 5,547
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 2,044,979	\$ 15,382	\$ 2,060,361	\$ 2,054,814	\$ 5,547
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 3,171,692	\$ 221,993	\$ 3,393,685	\$ 3,317,147	\$ 76,538
TOTAL CURRENT EXPENDITURES	\$ 7,811,243	\$ (511,586)	\$ 7,299,657	\$ 7,047,011	\$ 252,645
TOTAL SCHOOL BASED EXPENDITURES	\$ 7,811,243	\$ (511,586)	\$ 7,299,657	\$ 7,047,011	\$ 252,645
Other Financing Sources:					
Operating Transfer In	\$ 7,811,243	\$ (511,586)	\$ 7,299,657	\$ 7,047,011	\$ 252,645
Total Other Financing Sources	\$ 7,811,243	\$ (511,586)	\$ 7,299,657	\$ 7,047,011	\$ 252,645
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	231	238	241	250	253	223	378	Totals
	Title I	Title I	Title III	IDEA	IDEA	ARP - IDEA	Carl D.	
	Part A	SIA	Part A	Basic	Preschool	Basic	Perkins	2023
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	
Total Brought Forward (Ex. E-1a)								
REVENUES								
Local Sources	1,269,116							1,269,116
State Sources	50,520,140							50,520,140
Federal Sources	55,380,781	1,819,777	954,600	6,796,362	61,106	746,033	192,563	89,769,327
Total Revenues	107,170,037	1,819,777	954,600	6,796,362	61,106	746,033	192,563	141,558,583
EXPENDITURES								
Instruction								
Salaries of Teachers (101)	7,522,729	1,019,009					25,286	8,685,241
Other Salaries for Instruction (106-110)	3,710,880							3,710,880
Purchased Professional and Technical Services (300)	4,457,686						10,594	4,468,280
Other Purchased Services (400-500 series)	2,223,520	9,000						2,232,520
Travel (580)	4,728							4,728
General Supplies (600 and 610)	4,090,012	468,452				97,738	91,036	4,747,238
Textbooks (640)	15,349							15,349
Tuition (560,566)	-			6,227,664				6,227,664
Other Objects (800 and 890)	26,214						4,211	30,425
Total Instruction	22,051,118	1,019,009	-	6,227,664	-	97,738	131,127	30,122,325
Support Services								
Salaries of Other Professional Staff (104)	1,472,650			112,995				1,585,645
Salaries of Supervisors of Instruction (102)	236,972							236,972
Salaries of Principal / Directors (103)	302,185							302,185
Salaries of Secretarial and Clerical Asst. (105)	410,350							410,350
Other Salaries (110)	2,267,788	63,897		134,010				2,465,695
Salaries of Family/Parent Liason (173)	105,440							105,440
Salaries of Facilitators (176)	1,098,643							1,098,643
Personal Services - Employee Benefits (200,270)	8,455,427	800,768		150,863			1,934	9,422,924
Purchased Educational Services - Contracted Pre-K (321)	32,717,119							32,717,119
Purchased Professional - Educational Services (300,320,325,329)	21,037,441			168,326	61,106	375,220	709	22,255,147
Other Purchased Professional Services (330)	330,702							330,702
Travel (580)	29,765							29,765
Other Purchased Services (400-500 series)	7,196,986			356		44,768	11,498	109,236
Supplies & Materials (600-610)	3,289,966					14,882	34,409	7,482,163
Other Objects (800-890)	82,023			2,148		213,425		3,662,024
Scholarships Awarded	22,250						9,170	93,341
Student Activities	1,092,380							22,250
Total Support Services	80,148,086	800,768	-	568,698	61,106	648,295	57,720	83,392,215

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Total Brought Forward (Ex. E-1a)	231	238	241	250	253	223	378	Totals 2023
	Title I Part A 2022-2023	Title I SIA 2022-2023	Title III Part A 2022-2023	IDEA Basic 2022-2023	IDEA Preschool 2022-2023	ARP - IDEA Basic 2022-2023	Carl D. Perkins 2022-2023	
4,782,153								4,782,153
1,276,962							3,716	1,280,678
714,430								714,430
6,773,546	-	-	-	-	-	-	3,716	6,777,262
1,189,987								1,189,987
110,162,737	1,703,211	1,819,777	-	6,796,362	61,106	746,033	192,563	121,481,789
Sub-Total Expenditures								
2,889,271								2,889,271
-	(22,114,894)		(954,600)					(23,069,494)
2,889,271	(22,114,894)	-	(954,600)	-	-	-	-	(20,180,223)
Sub-Total Other Financing Sources (Uses)								
(103,429)	-	-	-	-	-	-	-	(103,429)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)								
494,528								494,528
391,099	-	-	-	-	-	-	-	391,099
Fund Balance, July 1								
Fund Balance, June 30								

EXPENDITURES (CONT'D):

Facilities Acquisition and Construction Services

- Building 4,782,153
- Instructional Equipment 1,276,962
- Noninstructional Equipment 714,430
- Total Facilities Acquisition and Construction Services 6,773,546**

Transfer to Charter Schools

Sub-Total Expenditures

OTHER FINANCING SOURCES (USES)

- Transfer In from General Fund-Preschool Programs 2,889,271
- Contribution to School Based Budgets (22,114,894)
- Sub-Total Other Financing Sources (Uses) 2,889,271 (22,114,894)**

**Excess (Deficiency) of Revenues Over (Under)
Expenditures and Other Financing Sources (Uses)**

Fund Balance, July 1

Fund Balance, June 30

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Total Brought Forward (Ex. E-1b)	451		470		472		474		Total Carried Forward
		PCWD NJYC 2022-2023	PCWD NJYC 2021-2022	Full Service Comm School ATM/16 2023	Full Service Comm School ATM/16 2022-2023	Full Service Community School 2021-2022	Full Service Community School 2022-2023	21st Century CCLC 2020-2021	21st Century CCLC 2022-2023	
REVENUES										
Local Sources	1,269,116									1,269,116
State Sources	50,520,140									50,520,140
Federal Sources	54,131,178	214,050	9,403	169,715	319,407	117,426	280,493	139,109		55,380,781
Total Revenues	105,920,434	214,050	9,403	169,715	319,407	117,426	280,493	139,109	280,493	107,170,037
EXPENDITURES										
Instruction										
Salaries of Teachers (101)	7,262,514	101,707		12,626		4,988	107,975	32,919		7,522,729
Other Salaries for Instruction (106-110)	3,685,787			4,288			17,959	2,846		3,710,880
Purchased Professional and Technical Services (300)	4,420,523						27,301	9,862		4,457,686
Other Purchased Services (400-500 series)	2,223,520									2,223,520
Travel (580)	4,728									4,728
General Supplies (600 and 610)	4,038,407	4,893	9,403	2,060	1,638		22,133	11,478		4,090,012
Textbooks (640)	15,349									15,349
Tuition (560,566)	-									-
Other Objects (800 and 890)	13,847						8,612	3,755		26,214
Total Instruction	21,664,675	106,600	9,403	18,974	1,638	4,988	183,980	60,860	60,860	22,051,118
Support Services										
Salaries of Other Professional Staff (104)	1,472,650									1,472,650
Salaries of Supervisors of Instruction (102)	236,972									236,972
Salaries of Principal / Directors (103)	302,185									302,185
Salaries of Secretarial and Clerical Asst. (105)	391,340	19,010								410,350
Other Salaries (110)	2,181,012						52,587	28,529		2,267,788
Salaries of Family/Parent Liason (173)	105,440									105,440
Salaries of Facilitators (176)	1,098,643									1,098,643
Personal Services - Employee Benefits (200,270)	8,341,701			1,372	382		13,657	9,875		8,455,427
Purchased Educational Services - Contracted Pre-K (321)	32,717,119									32,717,119
Purchased Professional - Educational Services (300,320,325,329)	20,421,366			143,029	304,871	112,056	22,885	33,234		21,037,441
Other Purchased Professional Services (330)	330,702									330,702
Travel (580)	15,883			680	12,898		304			29,765
Other Purchased Services (400-500 series)	7,188,193						7,080	1,713		7,196,986
Supplies & Materials (600-610)	3,289,966									3,289,966
Other Objects (800-890)	77,125									77,125
Scholarships Awarded	22,250									22,250
Student Activities	1,092,380									1,092,380
Total Support Services	79,284,926	107,450	-	150,741	317,769	112,438	96,513	78,249	78,249	80,148,086

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Total Brought Forward (Ex. E-1b)	451		470		472		474		Total Carried Forward
		PCWD NJYC 2022-2023	PCWD NJYC 2021-2022	Full Service Comm School ATM/16 2023	Full Service Comm Community School 2022-2023	Full Service Community School 2021-2022	21st Century CCLC 2022-2023	2020-2021		
EXPENDITURES (CONT'D):										
Facilities Acquisition and Construction Services										
Building	4,782,153	-	-	-	-	-	-	-	-	4,782,153
Instructional Equipment	1,276,962	-	-	-	-	-	-	-	-	1,276,962
Noninstructional Equipment	714,430	-	-	-	-	-	-	-	-	714,430
Total Facilities Acquisition and Construction Services	6,773,546	-	-	-	-	-	-	-	-	6,773,546
Transfer to Charter Schools	1,189,987	-	-	-	-	-	-	-	-	1,189,987
Sub-Total Expenditures	108,913,134	214,050	9,403	169,715	319,407	117,426	280,493	139,109	110,162,737	
OTHER FINANCING SOURCES (USES)										
Transfer In from General Fund-Preschool Programs	2,889,271	-	-	-	-	-	-	-	-	2,889,271
Contribution to School Based Budgets	-	-	-	-	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	2,889,271	-	-	-	-	-	-	-	-	2,889,271
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(103,429)	-	-	-	-	-	-	-	-	(103,429)
Fund Balance, July 1	494,528	-	-	-	-	-	-	-	-	494,528
Fund Balance, June 30	494,528	-	-	-	-	-	-	-	-	494,528

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	483	484	485	487	488	496	622	Total
	CRRSA ACT	ESSER II	ESSER II	ESSER III	ESSER III	ARP - Homeless	Adult Cont.	Total
	ESSER II	ACC LEARN	Mental Health	ARP	ACC LEARN	Grant	Education	Carried
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	Forward
Total Brought Forward (Ex. E-1c)								
REVENUES								
Local Sources	1,269,116							1,269,116
State Sources	50,520,140							50,520,140
Federal Sources	2,072,712	13,634,790	123,055	34,957,511	627,365	21,568	129,351	54,131,178
Total Revenues	53,861,968	13,634,790	123,055	34,957,511	627,365	21,568	129,351	105,920,434
EXPENDITURES								
Instruction								
Salaries of Teachers (101)	3,816,404	1,562,089		1,256,656	627,365			7,262,514
Other Salaries for Instruction (106-110)	1,941,009	868,754		876,024				3,685,787
Purchased Professional and Technical Services (300)	125,800	3,759,908		18,913				4,420,523
Other Purchased Services (400-500 series)	37,462	1,604,648		434,265				2,223,520
Travel (580)	4,728							4,728
General Supplies (600 and 610)	396,848	682,218		1,032,770			50,779	4,038,407
Textbooks (640)	15,349							15,349
Tuition (560,566)	-							-
Other Objects (800 and 890)	13,847							13,847
Total Instruction	6,351,447	8,477,617		3,618,628	627,365		50,779	21,664,675
Support Services								
Salaries of Other Professional Staff (104)	1,472,650							1,472,650
Salaries of Supervisors of Instruction (102)	236,972							236,972
Salaries of Principal / Directors (103)	302,185							302,185
Salaries of Secretarial and Clerical Asst. (105)	391,340							391,340
Other Salaries (110)	519,991	681,322		960,749				2,181,012
Salaries of Family/Parent Liaison (173)	105,440	18,950						105,440
Salaries of Facilitators (176)	1,098,643							1,098,643
Personal Services - Employee Benefits (200,270)	4,916,288	529,192		2,895,236				8,341,701
Purchased Educational Services - Contracted Pre-K (321)	32,717,119	985						32,717,119
Purchased Professional - Educational Services (300,320,325,329)	3,207,434	1,492,735	89,046	15,553,579			78,572	20,421,366
Other Purchased Professional Services (330)	330,702							330,702
Travel (580)	15,883							15,883
Other Purchased Services (400-500 series)	2,432,189	809,739		3,940,213				7,188,193
Supplies & Materials (600-610)	208,339	929,755	34,009	2,096,295		21,568		3,289,966
Other Objects (800-890)	77,125							77,125
Scholarships Awarded	22,250							22,250
Student Activities	1,092,380							1,092,380
Total Support Services	49,146,929	4,442,743	123,055	25,446,072	-	21,568	78,572	79,284,926

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	483	484	485	487	488	496	622	Total Carried Forward
	CRRSA ACT ESSER II	ESSER II ACC LEARN	ESSER II Mental Health	ESSER III ARP	ESSER III ACC LEARN	ARP - Homeless Grant	Adult Cont. Education	
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	
Total Brought Forward (Ex. E-1c)								
Facilities Acquisition and Construction Services								
Building	166,304			4,615,849				4,782,153
Instructional Equipment	-			1,276,962				1,276,962
Noninstructional Equipment		714,430						714,430
Total Facilities Acquisition and Construction Services	166,304	714,430		5,892,811				6,773,546
Transfer to Charter Schools	1,189,987							1,189,987
Sub-Total Expenditures	56,954,668	13,634,790	123,055	34,957,511	627,365	21,568	129,351	108,913,134
OTHER FINANCING SOURCES (USES)								
Transfer In from General Fund-Preschool Programs	2,889,271							2,889,271
Contribution to School Based Budgets	-							-
Sub-Total Other Financing Sources (Uses)	2,889,271	-	-	-	-	-	-	2,889,271
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(103,429)	-	-	-	-	-	-	(103,429)
Fund Balance, July 1	494,528							494,528
Fund Balance, June 30	391,099							391,099

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	621 Adult Ed		218 Preschool Education Aid	431 Wrap Around Grant	436 Local Recreation Grant	471 Climate Awareness Grant	492 SDA Emergent Capital Needs	Total Carried Forward
	2022-2023	2021-2022						
REVENUES								
Local Sources	1,269,116							1,269,116
State Sources	922,861		46,849,583	347,522	75,000	6,704	2,318,470	50,520,140
Federal Sources	-	1,822,713						2,072,712
Total Revenues	2,191,977	2,49,999	46,849,583	347,522	75,000	6,704	2,318,470	53,861,968
EXPENDITURES								
Instruction								
Salaries of Teachers (101)	316,536	15,978	2,987,528					3,816,404
Other Salaries for Instruction (106-110)	-		1,941,009					1,941,009
Purchased Professional and Technical Services (300)	125,800							125,800
Other Purchased Services (400-500 series)	37,462							37,462
Travel (580)	4,728							4,728
General Supplies (600 and 610)	120,988	58,668	188,696					396,848
Textbooks (640)	15,349							15,349
Tuition (560,566)	-							-
Other Objects (800 and 890)	12,382					1,465		13,847
Total Instruction	633,245	74,646	5,117,233	-	-	1,465	-	6,351,447
Support Services								
Salaries of Other Professional Staff (104)	-		1,472,650					1,472,650
Salaries of Supervisors of Instruction (102)	-		236,972					236,972
Salaries of Principal / Directors (103)	-		302,185					302,185
Salaries of Secretarial and Clerical Asst. (105)	62,127	41,665	287,548					391,340
Other Salaries (110)	115,024	70,243	334,724					519,991
Salaries of Family/Parent Liason (173)	-		105,440					105,440
Salaries of Facilitators (176)	-		1,098,643					1,098,643
Personal Services - Employee Benefits (200,270)	157,935	1,224	4,425,335					4,916,288
Purchased Educational Services - Contracted Pre-K (321)	-		32,717,119					32,717,119
Purchased Professional - Educational Services (300,320,325,326)	40,392	174,129	1,791,238	347,522				3,207,434
Other Purchased Professional Services (330)	26,656		304,046					330,702
Travel (580)	100		12,533			3,250		15,883
Other Purchased Services (400-500 series)	8,333		194,701			1,989	2,227,166	2,432,189
Supplies & Materials (600-610)	59,839		148,500					208,339
Other Objects (800-890)	77,125							77,125
Scholarships Awarded	22,250							22,250
Student Activities	1,092,380							1,092,380
Total Support Services	1,662,161	175,353	43,431,634	347,522	-	5,239	2,227,166	49,146,929

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	621 Adult Ed		218 Preschool Education Aid		431 Wrap Around Grant		436 Local Recreation Grant		471 Climate Awareness Grant		492 SDA Emergent Capital Needs		Total Carried Forward
	2022-2023	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023		
Total Brought Forward (Ex. E-1d)													
Facilities Acquisition and Construction Services													
Building	-						75,000				91,304		166,304
Instructional Equipment	-												-
Noninstructional Equipment	-												-
Total Facilities Acquisition and Construction Services	-						75,000				91,304		166,304
Transfer to Charter Schools													1,189,987
Sub-Total Expenditures	2,295,406	249,999	1,822,713	49,738,854	347,522	75,000	6,704	2,318,470	56,854,668				
OTHER FINANCING SOURCES (USES)													
Transfer In from General Fund-Preschool Programs	-			2,889,271									2,889,271
Contribution to School Based Budgets	-												-
Sub-Total Other Financing Sources (Uses)	-			2,889,271									2,889,271
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(103,429)												(103,429)
Fund Balance, July 1	494,528												494,528
Fund Balance, June 30	391,099												391,099

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Total Brought Forward (Ex. E-1e)	501	509	510	511	502	503	Total Carried Forward
		Non Public Textbooks 2022-2023	Nonpublic Nursing 2022-2023	Nonpublic Technology 2022-2023	Nonpublic Security 2022-2023	N.J. Nonpublic Auxiliary Services Ch. 192 Compensatory 2022-2023	English as a 2022-2023	
REVENUES								
Local Sources	1,269,116							1,269,116
State Sources	693,773	15,349	26,656	7,409	45,844	100,757	33,073	922,861
Federal Sources	-							-
Total Revenues	1,962,889	15,349	26,656	7,409	45,844	100,757	33,073	2,191,977
EXPENDITURES								
Instruction								
Salaries of Teachers (101)	316,536							316,536
Other Salaries for Instruction (106-110)	-							-
Purchased Professional and Technical Services (300)	-					94,712	31,089	125,800
Other Purchased Services (400-500 series)	37,462							37,462
Travel (580)	4,728							4,728
General Supplies (600 and 610)	67,735			7,409	45,844			120,988
Textbooks (640)	-	15,349						15,349
Tuition (560,566)	-							-
Other Objects (800 and 890)	-							-
Total Instruction	438,843	15,349	-	7,409	45,844	94,712	31,089	633,245
Support Services								
Salaries of Other Professional Staff (104)	-							-
Salaries of Supervisors of Instruction (102)	-							-
Salaries of Principal / Directors (103)	-							-
Salaries of Secretarial and Clerical Asst. (105)	62,127							62,127
Other Salaries (110)	115,024							115,024
Salaries of Family/Parent Liason (173)	-							-
Salaries of Facilitators (176)	-							-
Personal Services - Employee Benefits (200,270)	157,935							157,935
Purchased Educational Services - Contracted Pre-K (321)	-							-
Purchased Professional - Educational Services (300,320,325,326)	40,392							40,392
Other Purchased Professional Services (330)	-		26,656					26,656
Travel (580)	100							100
Other Purchased Services (400-500 series)	8,333							8,333
Supplies & Materials (600-610)	59,839							59,839
Other Objects (800-890)	69,095					6,045	1,984	77,125
Scholarships Awarded	22,250							22,250
Student Activities	1,092,380							1,092,380
Total Support Services	1,627,475	-	26,656	-	-	6,045	1,984	1,662,161

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Total Brought Forward (Ex. E-1e)	501	509	510	511	502	503	Total Carried Forward
		Non Public Textbooks 2022-2023	Nonpublic Nursing 2022-2023	Nonpublic Technology 2022-2023	Nonpublic Security 2022-2023	N.J. Nonpublic Auxiliary Services Ch. 192 Compensatory 2022-2023	English as a 2022-2023	
EXPENDITURES (CONT'D):								
Facilities Acquisition and Construction Services								
Building	-							-
Instructional Equipment	-							-
Noninstructional Equipment	-							-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-	-
Transfer to Charter Schools	-							-
Sub-Total Expenditures	2,066,318	15,349	26,656	7,409	45,844	100,757	33,073	2,295,406
OTHER FINANCING SOURCES (USES)								
Transfer In from General Fund-Preschool Programs	-							-
Contribution to School Based Budgets	-							-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(103,429)	-	-	-	-	-	-	(103,429)
Fund Balance, July 1	494,528							494,528
Fund Balance, June 30	391,099	-	-	-	-	-	-	391,099

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	506	507	605	606	005	009	Total
	N.J. Nonpublic Handicapped Services Ch. 193	Exam & Class	Adult School Workfirst Prg	Adult Ed NJYC	Dicks Sporting Goods Foundation	Winter4kids	Carried Forward
	Supplemental	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	Forward
Total Brought Forward (Ex. E-1f)	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	Forward
REVENUES							
Local Sources							1,269,116
State Sources	14,290	14,223	145,260	520,000	2,412	5,400	693,773
Federal Sources							-
Total Revenues	14,290	14,223	145,260	520,000	2,412	5,400	1,962,889
EXPENDITURES							
Instruction							
Salaries of Teachers (101)	4,200		60,625	251,711			316,536
Other Salaries for Instruction (106-110)	-						-
Purchased Professional and Technical Services (300)	-						-
Other Purchased Services (400-500 series)	37,462						37,462
Travel (580)	4,728			19,962			4,728
General Supplies (600 and 610)	47,773						67,735
Textbooks (640)	-						-
Tuition (560,566)	-						-
Other Objects (800 and 890)	1,945			10,437			12,382
Total Instruction	96,108	-	60,625	282,110	-	-	438,843
Support Services							
Salaries of Other Professional Staff (104)	-						-
Salaries of Supervisors of Instruction (102)	-						-
Salaries of Principal / Directors (103)	-						-
Salaries of Secretarial and Clerical Asst. (105)	-		26,928	35,199			62,127
Other Salaries (110)	40,584			74,440			115,024
Salaries of Family/Parent Liason (173)	-						-
Salaries of Facilitators (176)	-						-
Personal Services - Employee Benefits (200,270)	2,073		57,707	98,155			157,935
Purchased Educational Services - Contracted Pre-K (321)	-						-
Purchased Professional - Educational Services (300,320,325,3)	-	14,223		11,879			40,392
Other Purchased Professional Services (330)	-						-
Travel (580)	-			100			100
Other Purchased Services (400-500 series)	1,114			7,219			8,333
Supplies & Materials (600-610)	53,591			3,836	2,412		59,839
Other Objects (800-890)	56,633			7,062		5,400	69,095
Scholarships Awarded	22,250						22,250
Student Activities	1,092,380						1,092,380
Total Support Services	14,290	14,223	84,635	237,890	2,412	5,400	1,627,475

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	506	507	605	606	005	009	Total
	N.J. Nonpublic Handicapped Services Ch. 193 Supplemental	Exam & Class	Adult School Workfirst Prg	Adult Ed NJYC	Dicks Sporting Goods Foundation	Winter4kiz	Carried Forward
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services							
Building	-						-
Instructional Equipment	-						-
Noninstructional Equipment	-						-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-
Transfer to Charter Schools	-						-
Sub-Total Expenditures	1,364,733	14,223	145,260	520,000	2,412	5,400	2,066,318
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs	-						-
Contribution to School Based Budgets	-						-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(103,429)	-	-	-	-	-	(103,429)
Fund Balance, July 1	494,528						494,528
Fund Balance, June 30	391,099	-	-	-	-	-	391,099

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	011 Taub Foundation 2022-2023	011 Taub Foundation 2021-2022	15 Stalwart Productions LLC 2022-2023	017 IBM Int'l Donation Panther 2022-2023	018 Quest Diagnostics 2022-2023	022 Vanguard Charitable Grant 2022-2023	023 Dodge Foundation/MSU 2022-2023	Total Carried Forward
REVENUES								
Local Sources	1,121,922	37,880	6,846	4,123	37,462	3,465	14,353	1,261,304
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Total Revenues	1,121,922	37,880	6,846	4,123	37,462	3,465	14,353	1,261,304
EXPENDITURES								
Instruction								
Salaries of Teachers (101)	4,200	-	-	-	-	-	-	4,200
Other Salaries for Instruction (106-110)	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services (300)	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-
Travel (580)	4,728	-	-	-	37,462	-	-	37,462
General Supplies (600 and 610)	40,185	-	-	4,123	-	3,465	-	47,728
Textbooks (640)	-	-	-	-	-	-	-	-
Tuition (560,566)	-	-	-	-	-	-	-	-
Other Objects (800 and 890)	1,945	-	-	-	-	-	-	1,945
Total Instruction	51,058	-	-	4,123	37,462	3,465	-	96,108
Support Services								
Salaries of Other Professional Staff (104)	-	-	-	-	-	-	-	-
Salaries of Supervisors of Instruction (102)	-	-	-	-	-	-	-	-
Salaries of Principal / Directors (103)	-	-	-	-	-	-	-	-
Salaries of Secretarial and Clerical Asst. (105)	-	-	-	-	-	-	-	-
Other Salaries (110)	10,751	16,500	-	-	-	-	13,333	40,584
Salaries of Family/Parent Liason (173)	-	-	-	-	-	-	-	-
Salaries of Facilitators (176)	-	-	-	-	-	-	-	-
Personal Services - Employee Benefits (200,270)	1,053	-	-	-	-	-	1,020	2,073
Purchased Educational Services - Contracted Pre-K (321)	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services (300,320,325,2	-	-	-	-	-	-	-	-
Other Purchased Professional Services (330)	-	-	-	-	-	-	-	-
Travel (580)	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	1,114	-	-	-	-	-	-	1,114
Supplies & Materials (600-610)	46,745	-	6,846	-	-	-	-	53,591
Other Objects (800-890)	-	21,380	-	-	-	-	-	56,633
Scholarships Awarded	22,250	35,253	-	-	-	-	-	22,250
Student Activities	1,092,380	-	-	-	-	-	-	1,092,380
Total Support Services	1,174,293	35,253	6,846	-	-	-	14,353	1,268,625

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	011 Taub Foundation 2022-2023	011 Taub Foundation 2021-2022	15 Stalwart Productions LLC 2022-2023	017 IBM Int'l Donation Panther 2022-2023	018 Quest Diagnostics 2022-2023	022 Vanguard Charitable Grant 2022-2023	023 Dodge Foundation/MSU 2022-2023	Total Carried Forward
Total Brought Forward (Ex. E-1g)								
Facilities Acquisition and Construction Services								
Building	-	-	-	-	-	-	-	-
Instructional Equipment	-	-	-	-	-	-	-	-
Noninstructional Equipment	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-	-
Transfer to Charter Schools								
-	-	-	-	-	-	-	-	-
Sub-Total Expenditures	1,225,351	35,253	6,846	4,123	37,462	3,465	14,353	1,364,733
OTHER FINANCING SOURCES (USES)								
Transfer In from General Fund-Preschool Programs	-	-	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(103,429)	-	-	-	-	-	-	(103,429)
Fund Balance, July 1	494,528							494,528
Fund Balance, June 30	391,099	-	-	-	-	-	-	391,099

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	028 Striker Grant 2019-2020	031 Field Trip New Jersey 2022-2023	032 Target Field Trip Grant 040 2020-2021	033 Green School Yards #21 2022-2023	034 Rutgers SNAP Gap #24 2022-2023	046 Concast NBC Grant-Int'l HS 2020-2021	052 Frank Lautenberg School #6 2017-2018	Total Carried Forward
REVENUES								
Local Sources	1,945	700	124	414	56,434	4,728	2,315	1,121,922
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Total Revenues	1,945	700	124	414	56,434	4,728	2,315	1,121,922
EXPENDITURES								
Instruction								
Salaries of Teachers (101)	-	-	-	-	4,200	-	-	4,200
Other Salaries for Instruction (106-110)	-	-	-	-	-	-	-	-
Purchased Professional and Technical Services (300)	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	4,728	-	4,728
Travel (580)	-	-	124	-	-	-	-	4,728
General Supplies (600 and 610)	40,061	-	-	-	-	-	-	40,185
Textbooks (640)	-	-	-	-	-	-	-	-
Tuition (560,566)	-	-	-	-	-	-	-	-
Other Objects (800 and 890)	-	1,945	-	-	-	-	-	1,945
Total Instruction	40,061	1,945	124	-	4,200	4,728	-	51,058
Support Services								
Salaries of Other Professional Staff (104)	-	-	-	-	-	-	-	-
Salaries of Supervisors of Instruction (102)	-	-	-	-	-	-	-	-
Salaries of Principal / Directors (103)	-	-	-	-	-	-	-	-
Salaries of Secretarial and Clerical Asst. (105)	-	-	-	-	-	-	1,951	10,751
Other Salaries (110)	4,000	-	-	-	4,800	-	-	-
Salaries of Family/Parent Liason (173)	-	-	-	-	-	-	-	-
Salaries of Facilitators (176)	-	-	-	-	-	-	-	-
Personal Services - Employee Benefits (200,270)	-	-	-	-	689	-	364	1,053
Purchased Educational Services - Contracted Pre-K (321)	-	-	-	-	-	-	-	-
Purchased Professional - Educational Services (300,320,325,329)	-	-	-	-	-	-	-	-
Other Purchased Professional Services (330)	-	-	-	-	-	-	-	-
Travel (580)	-	-	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	700	-	414	-	-	-	1,114
Supplies & Materials (600-610)	-	-	-	-	46,745	-	-	46,745
Other Objects (800-890)	-	-	-	-	-	-	-	-
Scholarships Awarded	22,250	-	-	-	-	-	-	22,250
Student Activities	1,092,380	-	-	-	-	-	-	1,092,380
Total Support Services	1,118,630	700	-	414	52,234	-	2,315	1,174,293

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	028	031	032	033	034	046	052	Total
	Striker	Field Trip	Target Field Trip	Green School	Rutgers SNAP	Concast NBC	Frank Lautenberg	Total
	Grant	New Jersey	Grant 040	Yards #21	Gap #24	Grant-Int'l HS	School #6	Carried
(Ex. E-1b)	2019-2020	2022-2023	2020-2021	2022-2023	2022-2023	2020-2021	2017-2018	Forward
EXPENDITURES (CONT'D):								
Facilities Acquisition and Construction Services	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-
Instructional Equipment	-	-	-	-	-	-	-	-
Noninstructional Equipment	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-	-
Transfer to Charter Schools	-	-	-	-	-	-	-	-
Sub-Total Expenditures	1,945	700	124	414	56,434	4,728	2,315	1,225,351
OTHER FINANCING SOURCES (USES)								
Transfer In from General Fund-Preschool Programs	-	-	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under)	(103,429)	-	-	-	-	-	-	(103,429)
Expenditures and Other Financing Sources (Uses)	494,528	-	-	-	-	-	-	494,528
Fund Balance, July 1	391,099	-	-	-	-	-	-	391,099
Fund Balance, June 30	-	-	-	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	054 NJEA Sustainable NJ 2022-2023	066 Athletics Donation JFK 2022-2023	068 Delta Dental 2022-2023	068 Delta Dental 2021-2022	068 Delta Dental 2019-2020	476 Scholarships 2022-2023	Student Activities 2022-2023	Total Carried Forward
REVENUES								
Local Sources	1,163	4,000	33,067	5,215	616	25,915	985,286	1,055,262
State Sources								-
Federal Sources								-
Total Revenues	1,163	4,000	33,067	5,215	616	25,915	985,286	1,055,262
EXPENDITURES								
Instruction								
Salaries of Teachers (101)								-
Other Salaries for Instruction (106-110)								-
Purchased Professional and Technical Services (300)								-
Other Purchased Services (400-500 series)								-
Travel (580)								-
General Supplies (600 and 610)	1,163		33,067	5,215	616			40,061
Textbooks (640)								-
Tuition (560,566)								-
Other Objects (800 and 890)								-
Total Instruction	1,163	-	33,067	5,215	616	-	-	40,061
Support Services								
Salaries of Other Professional Staff (104)								-
Salaries of Supervisors of Instruction (102)								-
Salaries of Principal / Directors (103)								-
Salaries of Secretarial and Clerical Asst. (105)								-
Other Salaries (110)		4,000						4,000
Salaries of Family/Parent Liason (173)								-
Salaries of Facilitators (176)								-
Personal Services - Employee Benefits (200,270)								-
Purchased Educational Services - Contracted Pre-K (321)								-
Purchased Professional - Educational Services (300,320,325,329)								-
Other Purchased Professional Services (330)								-
Travel (580)								-
Other Purchased Services (400-500 series)								-
Supplies & Materials (600-610)								-
Other Objects (800-890)						22,250		22,250
Scholarships Awarded								-
Student Activities							1,092,380	1,092,380
Total Support Services	-	4,000	-	-	-	22,250	1,092,380	1,118,630

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	054 NJEA Sustainable NJ 2022-2023	066 Athletics Donation JFK 2022-2023	068 Delta Dental 2022-2023	068 Delta Dental 2021-2022	068 Delta Dental 2019-2020	476 Scholarships 2022-2023	Student Activities 2022-2023	Total Carried Forward
EXPENDITURES (CONT'D):								
Facilities Acquisition and Construction Services								
Building								-
Instructional Equipment								-
Noninstructional Equipment								-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-	-
Transfer to Charter Schools								-
Sub-Total Expenditures	1,163	4,000	33,067	5,215	616	22,250	1,092,380	1,158,691
OTHER FINANCING SOURCES (USES)								
Transfer In from General Fund-Preschool Programs								-
Contribution to School Based Budgets								-
Sub-Total Other Financing Sources (Uses)								-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)						3,665	(107,094)	(103,429)
Fund Balance, July 1						57,891	436,637	494,528
Fund Balance, June 30	-	-	-	-	-	61,556	329,543	391,099

**Paterson Public Schools
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction:			
Salaries of Teachers	3,448,015	2,987,528	460,487
Other Salaries for Instruction	2,275,597	1,941,009	334,588
Other Purchased Services (400-500 series)	11,025	-	11,025
General Supplies	235,196	188,696	46,500
Total instruction	5,969,833	5,117,233	852,600
Support services:			
Salaries of Program Directors	323,788	302,185	21,603
Salaries of Supervisors of Instruction	337,341	236,972	100,369
Salaries of Other Professional Staff	1,653,002	1,472,650	180,352
Salaries of Secr. And Clerical Assistants	287,548	287,548	-
Other Salaries	334,724	334,724	-
Salaries of Parent Liasion	105,440	105,440	-
Salaries of Master Teachers - Facilitators	1,137,091	1,098,643	38,448
Personal Services - Employee Benefits	4,634,397	4,425,335	209,062
Purchased Educational Services - Contracted Pre-K	37,580,860	32,717,119	4,863,741
Purchased Professional - Educational Services	3,431,007	1,791,238	1,639,769
Other Purchase Professional- Education Services	331,446	304,046	27,400
Contr. Serv.-Trans. (Field Trips)	51,450	-	51,450
Travel	17,480	12,533	4,947
Other Purchased Services (400-500 series)	225,000	194,701	30,299
Supplies & Materials	184,250	148,500	35,750
Total support services	50,634,824	43,431,634	7,203,190
Facilities acquisition and construction services:			
Noninstructional Equipment	50,000	-	50,000
Total Facilities acquisition and construction services	50,000	-	50,000
Contribution to Charter Schools	1,239,570	1,189,987	49,583
Total Expenditures	57,894,227	49,738,854	8,155,373

CALCULATION OF BUDGET & CARRYOVER

Total 2022-2023 Preschool Education Aid	48,187,334
Add: Actual Carryover (June 30, 2022)	21,855,456
Add: Budget Transfer from General Fund 2022-2023	2,889,271
Total Preschool Education Aid Funds Available for 2022-2023 Budget	72,932,061
Less: 2022-2023 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	(57,894,227)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2023	15,037,834
Add: June 30, 2023 Unexpended Preschool Education Aid	8,155,373
2022-2023 Actual Carryover - Preschool Education Aid	23,193,207
2022-2023 PEA Carryover Budgeted in 2023-24	15,037,834

CAPITAL PROJECTS FUND

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Summary Schedule of Revenues, Expenditures, and Changes
in Fund Balance-Budgetary Basis
Fiscal Year Ended June 30, 2023

Revenues and Other Financing Sources:

State Sources:

On-Behalf SDA Grant	3,682,339
Bond Sale	8,215,000
	11,897,339

Expenditures and Other Financing Uses:

Capital Outlay:

Direct District Expenditures	
Purchased Professional and Technical Services	-
Land Improvements	8,215,000
Construction services	7,177,361
Equipment purchases	-
On Behalf SDA Construction Services	3,798,239
	19,190,600

Excess (deficiency) of revenues over (under) expenditures (7,293,261)

Fund balance - beginning 9,152,914

Fund balance - ending \$ 1,859,653

Reconciliation to GAAP Basis:

Fund Balance, June 30, 2023 - Budgetary Basis 5,388,300

Less: Unearned Revenue (3,528,647)

Fund Balance, June 30, 2023 - GAAP Basis \$ 1,859,653

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
P.S. 21 Elementary School, Courtyard Drainage Project
Fiscal Year Ended June 30, 2023

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant	418,945		418,945	418,945
Bond Sale			-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	<u>418,945</u>	<u>-</u>	<u>418,945</u>	<u>418,945</u>
Expenditures				
Purchased professional and technical services	10,937		10,937	15,000
Land and improvements			-	
Construction services	403,945		403,945	403,945
Equipment purchases			-	
	<u>414,882</u>	<u>-</u>	<u>414,882</u>	<u>418,945</u>
Excess (deficiency) of revenues 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			
SDA Grant Date	2/20/2009			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost	403,945			
Revised authorized cost	418,945			
Percentage increase over original authorized cost	2793%			
Percentage completion	99%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
Building Purchase
Fiscal Year Ended June 30, 2023

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant			-	
Bond Sale		8,215,000	8,215,000	8,215,000
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	-	8,215,000	8,215,000	8,215,000
Expenditures				
Purchased professional and technical services			-	
Land and improvements		8,215,000	8,215,000	8,215,000
Construction services			-	
Equipment purchases			-	
	-	8,215,000	8,215,000	8,215,000
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Additional project information:				
SDA Project number				
SDA Grant Number				
SDA Grant Date				
Bond authorization date	8/12/2022			
Bonds authorized				
Bonds issued				
Original authorization cost	8,215,000			
Additional authorized cost				
Revised authorized cost	8,215,000			
Percentage increase over original authorized cost		100%		
Percentage completion		100%		
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
Baurle Field Improvements
Fiscal Year Ended June 30, 2023

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
Local Sources - City Contribution	1,150,000		1,150,000	1,150,000
Transfer from Capital Outlay	50,000		50,000	50,000
Bond Sale			-	
	<u>1,200,000</u>	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>
Expenditures				
Purchased professional and technical services	86,409		86,409	100,000
Land and improvements			-	
Construction services	939,160		939,160	1,100,000
Equipment purchases			-	
	<u>1,025,569</u>	<u>-</u>	<u>1,025,569</u>	<u>1,200,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>174,431</u>	<u>-</u>	<u>174,431</u>	<u>-</u>
Additional project information:				
SDA Project number				
SDA Grant Number				
SDA Grant Date				
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	1,200,000			
Additional authorized cost	-			
Revised authorized cost	1,200,000			
Percentage increase over original authorized cost		0%		
Percentage completion		85%		
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
Energy Savings Improvement Project
Fiscal Year Ended June 30, 2023

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
Bond Sale	17,010,000		17,010,000	20,000,000
Transfer from Capital Outlay			-	
Donations			-	
	<u>17,010,000</u>	<u>-</u>	<u>17,010,000</u>	<u>20,000,000</u>
Expenditures				
Purchased professional and technical services	503,383		503,383	3,493,383
Land and improvements			-	
Construction services	7,648,097	7,177,361	14,825,458	16,506,617
Equipment purchases			-	
	<u>8,151,480</u>	<u>7,177,361</u>	<u>15,328,841</u>	<u>20,000,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,858,520</u>	<u>(7,177,361)</u>	<u>1,681,159</u>	<u>-</u>
Additional project information:				
SDA Project number				
SDA Grant Number				
SDA Grant Date				
Bond authorization date		4/8/2020		
Bonds authorized	20,000,000			
Bonds issued	17,010,000			
Original authorization cost	20,000,000			
Additional authorized cost		-		
Revised authorized cost	20,000,000			
Percentage increase over original authorized cost		0%		
Percentage completion		77%		
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Summary Statement of Project Expenditures
Fiscal Year Ended June 30, 2023

Project Title/Issue	Date	Appropriations	Expenditures to Date		Unexpended Balance June 30, 2023
			Prior Years	Current Year	
School Development Authority (On-behalf)		529,570,421	522,243,535	3,798,239	3,528,647
School #21 Courtyard Stormdrain Building Purchase		418,945	414,882		4,063
Improvements to Baurle Field		8,215,000	1,025,569	8,215,000	-
Energy Savings Improvement Program II	4/8/2020	1,200,000	8,151,480	7,177,361	174,431
		<u>20,000,000</u>	<u>8,151,480</u>	<u>7,177,361</u>	<u>4,671,159</u>
		<u>559,404,366</u>	<u>531,835,466</u>	<u>19,190,600</u>	<u>8,378,300</u>
Analysis					
			<u>Project Balance - June 30, 2023</u>		<u>8,378,300</u>
			<u>Unfunded Authorizations</u>		<u>(2,990,000)</u>
			<u>Fund Balance (Deficit) - June 30, 2023</u>		<u>5,388,300</u>

PROPRIETARY FUNDS

PATERSON BOARD OF EDUCATION
Statement of Net Position
Proprietary Funds
June 30, 2023

		<u>Business-type Activities - Enterprise Fund</u>
		<u>Food Service Program</u>
ASSETS		
Current assets:		
Cash and cash equivalents	4,727,333	
Accounts receivable:		
State	90,577	
Federal	3,874,662	
Inventories	428,456	
Total current assets	<u>9,121,028</u>	
Noncurrent assets:		
Capital assets:		
Building and building improvements	1,352,656	
Equipment	3,293,955	
Less accumulated depreciation	<u>(4,513,561)</u>	
Total capital assets (net of accumulated depreciation)	<u>133,050</u>	
Total assets	<u>9,254,078</u>	
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,399,104	
Accrued Salaries and Wages	101,173	
Interfund Payable	3,117,330	
Total Liabilities	<u>5,617,607</u>	
NET POSITION		
Invested in capital assets net of related debt	133,050	
Unrestricted	3,503,421	
Total net position	<u><u>3,636,471</u></u>	

PATERSON BOARD OF EDUCATION
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
Fiscal Year Ended June 30, 2023

	Business-type Activities -				Total Enterprise
	Enterprise Fund				
	Food Service Programs				
	School Nutrition	Summer Food Service Program	Seamless Summer Option (COVID-19)	Fresh Fruit and Vegetable Program	
Operating Revenues:					
Charges for Services:					
Daily Sales - Non-Reimbursable Programs	8,979				8,979
Special Functions - Non-Reimbursable Programs	51,844				51,844
Total Operating Revenues	<u>60,823</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,823</u>
Operating Expenses:					
Cost of Food - Reimbursable Programs	6,039,578	245,256	580,407	304,940	7,170,181
Cost of Food - Non-Reimbursable Programs	6,272				6,272
Salaries	6,450,519			10,198	6,460,717
Supplies and Materials	22,317				22,317
Employee Benefits	2,903,078				2,903,078
Depreciation Expense	11,308				11,308
Repairs and Other Expenses	246,189				246,189
Other Expenses	39,562			1,600	41,162
Purchased Services	4,526,977				4,526,977
Total Operating Expenses	<u>20,245,800</u>	<u>245,256</u>	<u>580,407</u>	<u>316,738</u>	<u>21,388,201</u>
Operating Income (Loss)	<u>(20,184,977)</u>	<u>(245,256)</u>	<u>(580,407)</u>	<u>(316,738)</u>	<u>(21,327,378)</u>
Nonoperating Revenues (Expenses):					
State Sources:					
School Lunch Program	179,818				179,818
Breakfast After the Bell Program	229,707				229,707
Federal Sources:					
National School Lunch Program	11,175,933				11,175,933
School Breakfast Program	6,175,513				6,175,513
After School Snack Program	205,231				205,231
Fresh Fruit and Vegetable Program				329,168	329,168
Summer Food Program		245,256			245,256
Supply Chain Assistance	569,942				569,942
U.S.D.A. Commodities	1,453,867				1,453,867
Interest Income	96,631				96,631
Cancellation of Prior Year Accounts Payable	81,344				81,344
Total Nonoperating Revenues (Expenses)	<u>20,167,986</u>	<u>245,256</u>	<u>-</u>	<u>329,168</u>	<u>20,742,410</u>
Income (Loss) Before Contributions & Transfers	<u>(16,991)</u>	<u>-</u>	<u>(580,407)</u>	<u>12,430</u>	<u>(584,968)</u>
Change in net assets	<u>(16,991)</u>	<u>-</u>	<u>(580,407)</u>	<u>12,430</u>	<u>(584,968)</u>
Total Net Position—Beginning	<u>3,512,803</u>	<u>-</u>	<u>580,407</u>	<u>128,229</u>	<u>4,221,439</u>
Total Net Position—Ending	<u>3,495,812</u>	<u>-</u>	<u>-</u>	<u>140,659</u>	<u>3,636,471</u>

PATERSON BOARD OF EDUCATION
Statement of Cash Flows
Proprietary Funds
Fiscal Year Ended June 30, 2023

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Food Service Program</u>
 CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	60,823
Payments for Employees Salaries, Payroll Taxes and Benefits	(9,262,622)
Payments to Suppliers for Goods and Services	(7,078,494)
Net Cash Provided by (used for) Operating Activities	<u>(16,280,293)</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Receipts from State Subsidy	343,102
Receipts from Federal Subsidy	16,956,439
Interest Income	96,631
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>17,396,172</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Capital Assets	(92,297)
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>(92,297)</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	 <u>1,023,582</u>
 Balances—Beginning of Year	 <u>3,703,751</u>
Balances—End of Year	<u>4,727,333</u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:	
Operating Income (Loss)	(21,327,378)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by	
Depreciation and Net Amortization	11,308
Food Distribution Program	1,439,090
Increase (Decrease) in Interfund	1,398,621
(Increase) Decrease in Inventories	(121,476)
Increase (Decrease) in Accounts Payable	2,319,542
Total Adjustments	<u>5,047,085</u>
Net Cash Provided by (used for) Operating Activities	<u>(16,280,293)</u>

LONG-TERM DEBT

PATERSON PUBLIC SCHOOLS
General Long Term Debt Account Group
Statement of Serial Bonds
June 30, 2023

SERIES	Amount of Original Issues	Annual Maturities		Interest Rate Payable	Amount Outstanding on July 1, 2022	Issued in Current Year	Retired in Current Year	Amount Outstanding on June 30, 2023
		Date	Amount					
Government Loan Revenue Bonds - ESIP	17,010,000				\$ 17,010,000	\$ 8,215,000	\$ 1,085,000	\$ 15,925,000
		02/01/24	\$ 935,000	4.0000%				
		02/01/25	605,000	4.0000%				
		02/01/26	650,000	5.0000%				
		02/01/27	690,000	5.0000%				
		02/01/28	535,000	5.0000%				
		02/01/29	585,000	5.0000%				
		02/01/30	635,000	5.0000%				
		02/01/31	690,000	4.0000%				
		02/01/32	745,000	4.0000%				
		02/01/33	800,000	4.0000%				
		02/01/34	855,000	4.0000%				
		02/01/35	915,000	3.0000%				
		02/01/36	970,000	2.0000%				
		02/01/37	1,015,000	2.0000%				
		02/01/38	955,000	2.125%				
		02/01/39	1,000,000	3.0000%				
		02/01/40	1,055,000	3.0000%				
		02/01/41	1,115,000	3.0000%				
		02/01/42	1,175,000	3.0000%				
Passaic County Improvement Authority - Lease Revenue Bonds	8,215,000					\$ 8,215,000		\$ 8,215,000
		08/01/24	255,000	5.0000%				
		08/01/25	270,000	5.0000%				
		08/01/26	285,000	5.0000%				
		08/01/27	300,000	5.0000%				
		08/01/28	315,000	5.0000%				
		08/01/29	330,000	5.0000%				
		08/01/30	345,000	5.0000%				
		08/01/31	365,000	5.0000%				
		08/01/32	775,000	4.0000%				
		08/01/33	-	4.0000%				
		08/01/34	845,000	4.0000%				
		08/01/35	-	4.0000%				
		08/01/36	910,000	4.0000%				
		08/01/37	-	4.0000%				
		08/01/38	990,000	4.0000%				
		08/01/39	-	4.0000%				
		08/01/40	1,070,000	4.0000%				
		08/01/41	-	4.0000%				
		08/01/42	1,160,000	4.0000%				
TOTAL					\$ 17,010,000	\$ 8,215,000	\$ 1,085,000	\$ 24,140,000

PATERSON PUBLIC SCHOOLS
General Long Term Debt Account Group
Statement of Obligations under Financed Purchases
June 30, 2023

SERIES	Amount of Original Issues	Annual Maturities		Interest Rate Payable	Amount Outstanding on July 1, 2022	Retired in Current Year	Amount Outstanding on June 30, 2023
		Date	Amount				
Equipment - Vehicle	1,816,252			1.8270%	376,521	376,521	-
Energy Saving Improvement Program	14,535,000	07/15/23	574,000	3.450%	10,983,000	544,000	10,439,000
		07/15/24	479,000				
		07/15/25	514,000				
		07/15/26	550,000				
		07/15/27	589,000				
		07/15/28	629,000				
		07/15/29	671,000				
		07/15/30	714,000				
		07/15/31	760,000				
		07/15/32	808,000				
		07/15/33	858,000				
		07/15/34	1,035,000				
		07/15/35	1,097,000				
		07/15/36	1,161,000				
Textbooks	12,126,000	09/15/23	2,576,927	3.740%	5,059,246	2,482,319	2,576,927
TOTAL					\$ 16,418,767	3,402,840	13,015,927

CITY OF PATERSON BOARD OF EDUCATION
Budgetary Comparison Schedule
Debt Service Fund
Fiscal Year Ended June 30, 2023

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
EXPENDITURES:					
Regular Debt Service:					
Principal on Bonds	-	-	-	159,944	159,944
Interest on Bonds	-	-	-	-	-
Total Regular Debt Service	-	-	-	159,944	159,944
Total Expenditures	-	-	-	159,944	159,944
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	(159,944)	(159,944)
Other Financing Sources:					
Operating Transfers In:					
General Fund Appropriation		-		159,944	159,944
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balance, July 1	-	-	-	789,042	789,042
Fund Balance, June 30	-	-	-	789,042	789,042

STATISTICAL SECTION

STATISTICAL SECTION (UNAUDITED)

Introduction to the Statistical Section

Financial Trends

- J-1 Net Assets/Position by Component
- J-2 Changes in Net Assets/Position
- J-3 Fund Balances - Governmental Funds
- J-4 Changes in Fund Balances - Governmental Funds
- J-5 General Fund Other Local Revenue by Source

Revenue Capacity

- J-6 Assessed Value and Estimated Actual Value of Taxable Property
- J-7 Direct and Overlapping Property Tax Rates
- J-8 Principal Property Taxpayers
- J-9 Property Tax Levies and Collections

Debt Capacity

- J-10 Ratios of Outstanding Debt by Type
- J-11 Ratios of General Bonded Debt Outstanding
- J-12 Direct and Overlapping Governmental Activities Debt
- J-13 Legal Debt Margin Information

Demographic and Economic Information

- J-14 Demographic and Economic Statistics
- J-15 Principal Employers

Operating Information

- J-16 Full-time Equivalent District Employees by Function/Program
- J-17 Operating Statistics
- J-18 School Building Information*
- J-19 Schedule of Allowable Maintenance Expenditures by School Facility
- J-20 Insurance Schedule

STATISTICAL SECTION (UNAUDITED) - INTRODUCTION

J SERIES

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the district's financial performance and well-being have changes over time.	J-1 to J-5
Revenue Capacity These schedules contain information to help the reader assess the district's most significant local revenue sources, the property tax.	J-6 to J-9
Debt Capacity These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.	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 district's financial activities take place.	J-14 to J-15
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.	J-16 to J-20
Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports (ACFR) for the relevant year.	

PATERSON PUBLIC SCHOOLS
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities										
Invested in capital assets	\$ 270,511,776	\$ 326,411,852	\$ 349,862,450	\$ 348,068,245	\$ 322,983,090	\$ 309,442,289	\$ 326,401,123	\$ 343,840,259	\$ 329,972,488	\$ 340,623,927
Restricted	14,490,860	8,000,001	5,997,356	4,079,263	20,232,977	16,738,581	9,874,927	34,616,949	60,809,175	82,086,344
Unrestricted	(119,444,374)	(143,742,328)	(160,274,128)	(174,387,009)	(202,735,438)	(204,245,308)	(209,994,133)	(193,348,560)	(180,273,060)	(167,535,632)
Total governmental activities net position	\$ 165,558,262	\$ 190,669,525	\$ 195,585,678	\$ 177,760,499	\$ 140,480,629	\$ 121,935,562	\$ 126,281,917	\$ 185,108,648	\$ 210,508,603	\$ 255,174,639
Business-type activities										
Invested in capital assets	\$ 386,563	\$ 381,962	\$ 427,366	\$ 548,072	\$ 502,435	\$ 385,157	\$ 244,594	\$ 169,165	\$ 52,060	\$ 133,050
Restricted										
Unrestricted	2,258,642	2,564,966	3,101,289	2,626,539	1,902,368	1,331,488	(1,248,402)	1,514,890	4,169,379	3,503,421
Total business-type activities net position	\$ 2,645,205	\$ 2,946,928	\$ 3,528,655	\$ 3,174,611	\$ 2,404,803	\$ 1,716,645	\$ (1,003,808)	\$ 1,684,055	\$ 4,221,439	\$ 3,636,471
District-wide										
Invested in capital assets	\$ 270,898,339	\$ 326,793,814	\$ 350,289,816	\$ 348,616,317	\$ 323,485,525	\$ 309,827,446	\$ 326,645,717	\$ 344,009,424	\$ 330,024,548	\$ 340,756,977
Restricted	14,490,860	8,000,001	5,997,356	4,079,263	20,232,977	16,738,581	9,874,927	34,616,949	60,809,175	82,086,344
Unrestricted	(117,185,732)	(141,177,362)	(157,172,839)	(171,760,470)	(200,833,070)	(202,913,820)	(211,242,535)	(191,833,670)	(176,103,681)	(164,032,211)
Total district net position	\$ 168,203,467	\$ 193,616,453	\$ 199,114,333	\$ 180,935,110	\$ 142,885,432	\$ 123,652,207	\$ 125,278,109	\$ 186,792,703	\$ 214,730,042	\$ 258,811,110

Source: ACFR Schedule A-1

PATERSON PUBLIC SCHOOLS
Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities										
Instruction										
Regular	\$ 253,059,266	\$ 291,412,262	\$ 297,801,334	\$ 324,501,932	\$ 267,619,301	\$ 241,595,583	\$ 243,771,599	\$ 245,192,217	\$ 237,678,950	\$ 158,785,846
Special education	73,938,429	88,380,425	96,445,501	111,648,814	55,418,975	53,400,471	53,820,327	56,273,380	45,298,598	43,768,265
Other special instruction	28,210,150	30,731,796	26,623,522	24,752,066	21,349,656	21,767,134	23,914,666	24,682,807	19,569,336	18,918,248
Other instruction	2,238,586	2,518,695	2,357,825	2,740,733	9,189,426	9,560,074	9,610,529	8,196,464	7,353,813	8,006,195
Community Services	1,366,118	2,327,016	2,159,941	910,643	629,626	1,034,267				
Support Services:										
Tuition	93,581,366	105,598,719	102,661,749	105,998,478	36,529,694	40,256,050	39,833,112	39,502,822	37,978,989	39,220,342
Student & instruction related services	7,716,455	8,585,462	10,418,828	8,699,816	87,156,772	137,259,068	144,758,764	146,593,997	147,475,406	145,342,802
General administrative services	23,049,662	26,740,209	31,102,033	35,546,487	8,206,250	7,767,674	7,678,568	6,192,503	6,410,192	5,551,024
School administrative services	11,796,049	14,513,187	13,432,838	11,898,397	35,354,127	26,049,445	22,387,293	22,085,691	18,438,230	20,005,710
Central Administration	60,061,800	64,495,295	63,915,194	59,224,010	22,189,274	11,270,423	14,384,933	13,901,209	13,567,184	9,837,813
Plant operations and maintenance	16,303,254	18,367,644	24,900,384	20,920,582	59,052,212	40,766,182	39,275,746	43,020,730	53,238,286	43,227,973
Pupil transportation					17,884,256	18,866,107	17,593,911	4,151,498	16,454,995	26,337,240
Unallocated Benefits					46,474,907	86,299,407	68,914,604	61,537,450	128,334,663	80,754,572
Allocated Benefits										19,464,362
Special Schools										1,541,388
Charter Schools										103,799,998
Interest on long-term debt	356,650	298,319	257,100	208,123	314,631	521,665	1,305,600			261,335
Unallocated depreciation					16,824,450	14,248,842	1,798,833	24,111,063	46,122,287	4,915,893
Amortization & Capital Lease Obligations										2,795,752
Capital Outlay - nondepreciable										8,085,680
Total governmental activities expenses	\$ 571,677,785	\$ 653,969,029	\$ 672,076,249	\$ 707,050,081	\$ 684,193,557	\$ 710,662,392	\$ 689,048,485	\$ 695,441,831	\$ 777,920,929	\$ 740,620,438
Business-type activities:										
Food service	14,847,400	16,326,907	18,192,968	19,621,758	19,644,439	19,389,517	18,330,891	11,074,773	17,194,873	21,388,201
Total business-type activities expense	14,847,400	16,326,907	18,192,968	19,621,758	19,644,439	19,389,517	18,330,891	11,074,773	17,194,873	21,388,201
Total district expenses	\$ 586,525,185	\$ 670,295,936	\$ 690,269,217	\$ 726,671,839	\$ 703,837,996	\$ 730,051,909	\$ 707,379,376	\$ 706,516,604	\$ 795,115,802	\$ 762,008,639
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 436,260	\$ 845,262	\$ 845,262	\$ 821,317	\$ 706,480	\$ 589,966	\$ 1,162,563	\$ 462,837	\$ 1,142,925	\$ 985,286
Operating grants and contributions	143,980,572	192,269,314	192,269,314	252,105,852	81,111,072	84,082,521	88,220,730	85,791,819	104,068,359	113,615,812
Capital grants and contributions	7,278,472	65,717,098	65,717,098	10,551,238	2,028,290	1,145,980	9,898,923	32,039,122	20,800,053	3,974,129
Total governmental activities program revenues	\$ 151,695,304	\$ 258,831,674	\$ 258,831,674	\$ 263,478,407	\$ 83,846,342	\$ 85,816,467	\$ 99,282,216	\$ 118,293,778	\$ 126,011,337	\$ 118,575,227

PATERSON PUBLIC SCHOOLS
Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Business-type activities:										
Charges for services										
Food service	230,675	102,607	102,607	138,743	15,120	19,909	9,001	5,028	8,868	60,823
Operating grants and contributions	13,652,978	16,526,023	16,526,023	19,128,971	18,844,725	18,630,267	15,601,437	9,753,800	17,723,389	20,564,435
Total business-type activities program revenues	13,883,653	16,628,630	16,628,630	19,267,714	18,859,845	18,650,176	15,610,438	9,758,828	17,732,257	20,625,258
Total district program revenues	165,578,957	275,460,304	275,460,304	282,746,121	102,706,187	104,466,643	114,892,654	128,052,006	143,743,594	139,200,485
Net (Expense)/Revenue										
Governmental activities	\$ (419,982,481)	\$ (395,137,355)	\$ (413,244,575)	\$ (443,571,674)	\$ (600,347,215)	\$ (624,845,925)	\$ (589,766,269)	\$ (577,148,053)	\$ (651,909,592)	\$ (622,045,211)
Business-type activities	(963,747)	301,723	(1,564,338)	(354,044)	(784,594)	(739,341)	(2,720,453)	(1,315,945)	537,384	(762,943)
Total district-wide net expense	\$ (420,946,228)	\$ (394,835,632)	\$ (414,808,913)	\$ (443,925,718)	\$ (601,131,809)	\$ (625,585,266)	\$ (592,486,722)	\$ (578,463,998)	\$ (651,372,208)	\$ (622,808,154)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 41,455,956	\$ 41,455,956	\$ 41,455,956	\$ 47,446,152	\$ 54,495,247	\$ 61,034,676	\$ 67,748,491
Taxes levied for debt service	504,613	505,199	505,199	506,363	505,858	506,557	506,084			
Federal and State Aid - Unrestricted	368,884,255	369,511,217	369,511,217	370,680,611	500,911,782	526,546,797	537,011,879	558,297,696	608,177,914	581,232,791
Federal and State Aid - Restricted	5,875,548	6,821,305	6,821,305	6,488,351	9,291,010	20,987,218	2,069,818			6,777,262
State Aid Restricted for Debt Service Principal	615,132	639,614	639,614	694,701	798,142	799,243	799,121			
Investment earnings	182,280	168,921	168,921	111,169	372,643	396,877	272,386	67,908	96,685	10,869,139
Miscellaneous Income	7,852,959	3,646,406	3,646,406	5,809,344	6,614,181	17,883,315	6,007,184	23,627,659	9,984,567	83,564
Other restricted miscellaneous revenue									15,705	
Transfers					3,117,773	(2,275,105)		(4,003,808)	(2,000,000)	
Total governmental activities	422,870,743	420,248,618	420,248,618	425,746,495	563,067,345	606,300,858	594,112,624	632,484,702	677,309,547	666,711,247
Business-type activities:										
Investment earnings					4,616	32,073				177,975
Miscellaneous Income					10,170	19,110				
Transfers						51,183		4,003,808	2,000,000	
Total business-type activities					14,786	64,293		4,003,808	2,000,000	177,975
Total district-wide	422,870,743	420,248,618	420,248,618	425,746,495	563,082,131	606,352,041	594,112,624	636,488,510	679,309,547	666,889,222
Change in Net Position										
Governmental activities	\$ 2,888,262	\$ 25,111,263	\$ 7,004,043	\$ (17,825,179)	\$ (37,279,870)	\$ (18,545,067)	\$ 4,346,355	\$ 55,336,649	\$ 25,399,955	\$ 44,666,036
Business-type activities	(963,747)	301,723	(1,564,338)	(354,044)	(769,808)	(688,158)	(2,720,453)	2,687,863	2,537,384	(584,968)
Total district	\$ 1,924,515	\$ 25,412,986	\$ 5,439,705	\$ (18,179,223)	\$ (38,049,678)	\$ (19,233,225)	\$ 1,625,902	\$ 58,024,512	\$ 27,937,339	\$ 44,081,068

Source: ACFR Schedule A-2

PATERSON PUBLIC SCHOOLS
Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Restricted	23,672,254	11,168,294	6,997,356	8,873,716	14,463,249	\$ 12,381,104	\$ 3,969,984	\$ 15,041,468	\$ 37,984,345	\$ 66,597,152
Assigned	41,414,129	25,435,028	16,794,058	15,590,163	5,037,182	4,357,082	5,904,943	3,486,173	11,414,150	12,449,398
Unassigned	(32,788,716)	(35,270,379)	(34,123,708)	(33,014,513)	(33,043,746)	(36,351,645)	(41,650,413)	(28,763,145)	(29,968,624)	(42,095,695)
Total general fund	<u>\$ 32,297,667</u>	<u>\$ 1,332,943</u>	<u>\$ (10,332,294)</u>	<u>\$ (8,550,634)</u>	<u>\$ (13,543,315)</u>	<u>\$ (19,613,459)</u>	<u>\$ (31,775,486)</u>	<u>\$ (10,235,504)</u>	<u>\$ 19,429,871</u>	<u>\$ 36,950,855</u>
All Other Governmental Funds										
Reserved										
Unreserved										
Restricted	2	1						485,151	494,528	391,099
Assigned								15,604,157	9,650,166	2,648,695
Unassigned					20	395				
Total all other governmental funds	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 395</u>	<u>\$ -</u>	<u>\$ 16,089,308</u>	<u>\$ 10,144,694</u>	<u>\$ 3,039,794</u>

Source: ACFR Schedule B-1

PATERSON PUBLIC SCHOOLS
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Tax levy	\$ 39,460,569	\$ 39,461,155	\$ 39,460,146	\$ 41,962,319	\$ 41,961,814	\$ 41,962,513	\$ 47,952,236	\$ 54,495,247	\$ 61,034,676	\$ 67,748,491
Tuition	436,260	845,262	775,102	821,317	706,480	589,966	1,162,563	251,987	475,319	179,336
Interest earnings	182,280	168,921	135,267	111,169	372,643	396,877	272,386	67,908	96,685	83,564
Bond Proceeds				5,956,426	6,473,156	18,006,094	6,140,232	23,840,181	10,767,546	8,215,000
Miscellaneous	8,119,450	3,886,056	4,840,182	521,497,494	516,471,286	545,423,470	571,784,040	625,069,434	656,493,011	11,958,919
State sources	490,839,221	555,263,666	538,831,260	31,507,427	33,868,662	36,209,619	34,067,657	51,057,531	76,453,649	656,857,444
Federal sources	35,528,267	35,978,213	36,214,690	601,856,152	599,854,041	642,588,539	661,379,114	754,782,288	805,320,886	92,313,156
Total revenue	574,566,047	635,603,273	620,256,647							837,355,910
Expenditures										
Instruction										
Regular Instruction	251,732,152	268,197,450	265,648,818	272,950,185	166,324,267	129,665,136	129,618,240	128,605,898	130,722,002	140,319,277
Special education instruction	73,966,548	79,347,425	83,165,794	87,080,575	34,238,736	35,388,523	36,606,890	38,953,804	38,095,715	36,681,901
Other special instruction	27,888,392	28,863,191	24,794,077	22,063,056	13,646,299	16,198,010	16,288,238	16,986,223	16,488,194	15,899,647
School sponsored activities and athletics	2,187,351	2,437,461	2,197,545	2,273,438	5,844,376	6,154,317	6,762,065	5,851,412	6,298,001	6,822,078
Community Services	1,367,302	2,317,269	2,119,456	811,233	629,626	660,314				
Support Services:										
Tuition					36,529,694	40,256,050	39,833,112	39,502,822	37,978,989	39,220,342
Attendance & social work services					1,877,726	2,254,609	2,339,276	2,961,195	2,844,718	2,431,185
Health services					4,998,617	5,170,449	5,200,746	5,071,323	5,484,935	5,554,023
Student & instruction related services	91,305,022	95,747,009	90,664,723	89,100,066	56,557,987	113,118,241	117,175,171	119,722,415	132,485,773	128,306,298
General Administration	7,339,363	7,728,228	7,544,971	7,546,184	7,016,565	6,827,400	7,104,070	5,692,023	6,195,780	5,096,738
School Administrative services	22,600,086	23,385,812	25,951,325	27,148,871	25,550,881	18,242,927	16,546,844	16,471,116	16,189,927	16,812,438
Central and other support services	11,026,235	13,615,234	12,162,817	9,630,091	19,353,807	9,261,401	12,021,154	11,572,517	12,552,009	11,160,521
Plant operations and maintenance	50,787,442	55,488,641	53,990,871	46,656,790	33,535,486	44,900,229	41,097,113	39,130,125	36,241,568	42,517,985
Pupil transportation	16,279,329	18,334,482	24,849,168	20,789,717	17,314,519	18,674,978	17,392,786	4,151,443	16,448,893	26,237,127
Allocated benefits										19,464,362
Unallocated benefits										
On-behalf contributions					70,975,092	72,559,357	80,784,712	85,709,311	91,847,306	91,990,280
Transfer to Cover Deficit (Enterprise Fund)					57,765,885	66,376,682	65,993,022	82,539,809	100,064,243	99,938,512
Transfer to charter school					45,694,407	55,792,978	64,340,091	72,119,048	2,000,000	
Special Schools					714,941	924,588	810,098	762,891	84,936,019	103,799,998
Capital outlay					8,091,584	2,651,589	12,322,306	38,097,168	1,092,296	1,541,388
Debt service:									40,802,098	30,098,152
Principal										
Interest and other charges	1,005,000	1,045,000	1,085,000	1,135,000	1,180,000	1,229,675	1,280,000			2,824,925
Total expenditures	567,380,871	666,567,998	631,921,885	600,074,492	607,964,475	646,383,203	673,541,534	717,904,351	778,768,466	826,982,284
Excess (Deficiency) of revenues over (under) expenditures	7,185,176	(30,964,725)	(11,665,238)	1,781,660	(8,110,434)	(3,794,664)	(12,162,420)	36,877,937	26,552,420	10,373,626

PATERSON PUBLIC SCHOOLS
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Other financing sources (uses)										
Proceeds from lease refunding					5,392,878					42,458
Transfers in	8,478,510	9,726,112	15,534,311	15,924,934	248,046,150	255,580,753	257,991,671	257,102,941	264,307,626	268,214,701
Transfers out	(8,478,510)	(9,726,112)	(15,534,311)	(15,924,934)	(250,321,255)	(257,855,858)	(257,991,671)	(259,844,384)	(267,139,285)	(268,214,701)
Proceeds from canceled project								2,714		
Total other financing sources (uses)	-	-	-	-	(2,275,105)	(2,275,105)	-	(2,738,729)	(2,831,659)	42,458
Net change in fund balances	\$ 7,185,176	\$ (30,964,725)	\$ (11,665,238)	\$ 1,781,660	\$ (10,385,539)	\$ (6,069,769)	\$ (12,162,420)	\$ 34,139,208	\$ 23,720,761	\$ 10,416,084
Debt service as a percentage of noncapital expenditures	0.23%	0.22%	0.22%	0.22%	0.22%	0.20%	0.20%	0.00%	0.00%	0.39%

NOTE: Capital Projects Fund is not included as these expenditures vary substantially from year to year. The financial data presented would not be as meaningful for comparative purposes if these were included.

Source: ACFR Schedule B-2 and C-2

PATERSON PUBLIC SCHOOLS
General Fund Other Local Revenue by Source
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Tuition Revenue	Interest on Investments	Refund of Prior Year Expenditures	Cancelled Prior Year Payables	Stale Dated Checks	Textbook - Sale/Lease Back	Settlements	Salary/Benefit Reimbursement	Indirect Cost Reimbursement	E-Rate Reimbursements	Misc.	Total
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
2018	706,480	372,643	4,459,717	207,907	33,125				46,138	516,752	1,082,308	7,425,070
2019	603,164	396,877	3,791,848	824,014		12,000,000				948,068	871,501	18,487,404
2020	244,379	272,386	2,208,118	803,883	97,689						1,705,047	6,279,570
2021	251,987	67,908	2,354,400	2,241,906	46,521				11,285		255,167	5,229,174
2022	113,303	96,685	1,917,441	1,446,033				5,533,845	13,209	69,525	902,690	10,092,731
2023	179,336	2,282,712	824,303	1,530,652	260,193			3,898,523	4,898	867,732	841,454	10,689,803

Source: District Records

PATERSON PUBLIC SCHOOLS
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

Year Ended Dec. 31,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Less: Tax-Exempt Property	Public Utilities ^a	Net Valuation Taxable	Total Direct School Tax Rate ^b	Estimated Actual (County Equalized Value)	% of Net Assessed to Estimated Full Cash Valuations
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	0.482	\$ 6,646,031,755	123.28%
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	0.694	\$ 5,925,172,890	95.99%
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	0.707	\$ 6,358,988,230	90.52%
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	0.738	\$ 6,091,931,422	93.34%
2018	49,902,500	3,344,183,900	1,496,143,100	472,115,200	437,818,000	5,800,162,700	-	13,181,928	5,813,344,628	0.722	\$ 5,809,469,000	100.07%
2019	51,253,000	3,486,261,500	1,696,624,700	480,989,100	491,793,000	6,206,921,300	-	13,181,928	6,220,103,228	0.727	\$ 5,800,162,700	107.24%
2020	49,141,800	3,622,984,600	1,702,139,500	486,176,200	501,926,300	6,362,368,400	-	13,181,928	6,375,550,328	0.800	\$ 6,206,921,300	102.72%
2021	47,257,715	3,619,338,691	1,451,575,045	484,560,600	505,817,900	6,108,549,951	-	13,181,928	6,121,731,879	0.944	\$ 6,362,368,400	96.22%
2022	45,866,665	3,606,316,644	1,431,361,745	480,149,500	501,274,300	6,064,968,854	-	13,181,928	6,078,150,782	1.064	\$ 6,108,549,951	99.50%
2023	48,642,365	3,598,461,793	1,425,031,745	478,235,600	511,076,490	6,061,447,993	-	13,181,928	6,074,629,921	1.155	\$ 6,064,968,854	100.16%

Source: Municipal Tax Assessor

NOTE: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

Reassessment occurs when ordered by the County Board of Taxation

a Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

b 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 Fiscal Years
(rate per \$100 of assessed value)

Fiscal Year Ended June 30,	Total Direct Rate	Overlapping Rates			Total Direct and Overlapping Tax Rate
	Paterson Public Schools	City of Paterson	County of Passaic	County Open Space	
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	4.338
2017	0.738	2.661	0.750	0.011	4.160
2018	0.722	2.742	0.814	0.012	4.290
2019	0.727	2.523	0.834	0.013	4.097
2020	0.800	2.548	0.789	0.038	4.175
2021	0.944	2.663	0.856	0.013	4.476
2022	1.064	2.736	0.827	0.015	4.642
2023	1.155	2.825	0.827	0.010	4.817

Source: District Records and Municipal Tax Collector

Note: NJSA 18A:7F-5d limits the amount that the district can submit for a general fund tax levy . The levy when added to other components of the district's net budget may not exceed the prebudget year net budget by more than the spending growth limitation calculated as follows: the prebudget year net budget increased by the cost of living or 2.5 percent, which ever is greater, plus any pending growth adjustments.

(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**

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
1200 Madison Avenue Property, LLC	\$ 15,372,000	6	0.25%	\$ 24,093,700	1	0.29%
297 Paterson, LLC.	\$ 17,850,000	5	0.29%	\$ 23,738,900	2	0.29%
Center City Partners/ALMA Realty	\$ 13,570,000	8	0.22%			
Colt Arms Preservation Urban Renewal	\$ 25,944,100	2	0.43%			
Getty Industries LLC.				\$ 16,500,000	5	0.20%
Great Falls Realty Associates, LLC.				\$ 16,255,200	6	0.20%
HDI Realty, LLC				\$ 14,187,100	8	0.17%
Ivy Madison Property, LLC				\$ 13,832,573	9	0.17%
NJ Bell Telephone Okonite Co.	\$ 13,181,928	9	0.22%	\$ 18,403,700	4	0.22%
Park East Terrace	\$ 13,125,000	10	0.22%	\$ 13,498,200	10	0.16%
Riverview Towers I, LLC.	\$ 22,909,000	3	0.38%	\$ 15,742,900	7	0.19%
Riverview Towers II, LLC.	\$ 22,909,000	4	0.38%			
Rt. 20 Retail Center, LLC.	\$ 14,922,600	7	0.25%	\$ 21,449,000	3	0.26%
St. Josephs Hospital & Medical Center	\$ 158,954,400	1	2.62%			
Total	\$ 318,738,028		5.25%	\$ 177,701,273		2.17%

Net Assessed Valuation: \$ 6,074,629,921

\$ 8,193,089,625

Source: Municipal Tax Assessor.

PATERSON PUBLIC SCHOOLS
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	District Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2014	\$39,460,569	\$39,460,569	100.00%	\$ -
2015	\$39,461,155	\$39,461,155	100.00%	\$ -
2016	\$39,460,146	\$39,460,146	100.00%	\$ -
2017	\$41,962,319	\$41,962,319	100.00%	\$ -
2018	\$41,961,814	\$41,961,814	100.00%	\$ -
2019	\$41,962,513	\$41,962,513	100.00%	\$ -
2020	\$47,952,236	\$47,952,236	100.00%	\$ -
2021	\$54,495,247	\$54,495,247	100.00%	\$ -
2022	\$61,034,676	\$61,034,676	100.00%	\$ -
2023	\$67,748,491	\$67,748,491	100.00%	\$ -

Source: Municipal Tax Collector

PATERSON PUBLIC SCHOOLS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Governmental Activities			Total District	Percentage of Personal Income ^a	Per Capita ^a
	General Obligation Bonds/Loans ^b	Certificates of Participation	Capital Leases			
2014		6,955,000		6,955,000	0.66%	\$ 45,746
2015		5,910,000		5,910,000	0.80%	\$ 47,155
2016		4,825,000		4,825,000	0.99%	\$ 47,770
2017		3,690,000		3,690,000	1.31%	\$ 48,294
2018		2,150,000		2,150,000	2.35%	\$ 50,570
2019		1,230,000		1,230,000	4.24%	\$ 52,129
2020				-	Not Available	\$ 55,775
2021	17,010,000			17,010,000	0.35%	\$ 59,559
2022	17,010,000			17,010,000	Not Available	Not Available
2023	24,140,000			24,140,000	Not Available	Not Available

Source: District ACFR Schedules I-1, I-2

Note: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

- a** See Exhibit NJ J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.
- b** Includes Early Retirement Incentive Plan (ERIP) refunding

PATERSON PUBLIC SCHOOLS
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding	Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds/Loans	Deductions			
2014	-	-	-	0.00%	\$ -
2015	-	-	-	0.00%	\$ -
2016	-	-	-	0.00%	\$ -
2017	-	-	-	0.00%	\$ -
2018	-	-	-	0.00%	\$ -
2019	-	-	-	0.00%	\$ -
2020	-	-	-	0.00%	\$ -
2021	17,010,000	-	17,010,000	0.28%	\$ 286
2022	17,010,000	-	17,010,000	0.28%	Not Available
2023	24,140,000	-	24,140,000	0.40%	Not Available

Note: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

a See Exhibit NJ J-6 for property tax data.

b Population data can be found in Exhibit NJ J-14.

PATERSON PUBLIC SCHOOLS
Ratios of Overlapping Governmental Activities Debt
As of June 30, 2023

<u>Governmental Unit</u>	Estimated Percentage Applicable ^a	Debt Outstanding	Estimated Share of Overlapping Debt
Direct Debt of School District as of June 30, 2023			
City of Paterson (Net Debt)		\$ 107,180,860	
		\$ 107,180,860	
Net overlapping debt of School District:			
County of Passaic	15.85%	\$ 45,552,754	
Passaic County Utilities Authority	15.85%	5,912,290	
Passaic Valley Water Commission	55.00%	40,957,587	
Passaic Valley Sewerage Commission	9.00%	16,940,435	
Subtotal, overlapping debt			\$ 109,363,066
Total direct and overlapping debt			\$ 109,363,066

Sources: City of Paterson Administrator / Passaic County Treasurer's Office

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Paterson. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

PATERSON PUBLIC SCHOOLS
Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2023

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit	409,009,586	431,501,045	391,732,525	381,249,355	163,788,815	158,685,339	154,795,089	160,094,453	167,590,529	166,278,911
Total net debt applicable to limit	-	-	-	-	-	-	-	17,010,000	17,010,000	24,140,000
Legal debt margin	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.62%	10.15%	14.52%
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.62%	10.15%	14.52%

Equalized valuation basis	
2023	\$ 6,064,968,854
2022	\$ 6,108,549,951
2021	\$ 6,362,368,400
[A]	\$ 12,470,918,351
[A/3]	\$ 4,156,972,784

Average equalized valuation of taxable property	
[B]	166,278,911 ^a
[C]	24,140,000
[B-C]	\$ 142,138,911

Debt limit (4 % of average equalization value)	
Net bonded school debt	\$ 431,501,045
Legal debt margin	\$ 391,732,525
	\$ 381,249,355

Source: Abstract of Rates and District Records /ACFR Schedule J-7

^a Limit set by NUSA 18A:24-19 for a K through 12 district; other % limits would be applicable for other districts

PATERSON PUBLIC SCHOOLS
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population ^a	Personal Income (thousands of dollars) ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
2014	145,911	\$ 6,674,844,606	\$ 45,746	11.90%
2015	145,928	\$ 6,881,234,840	\$ 47,155	10.10%
2016	145,773	\$ 6,963,576,210	\$ 47,770	9.20%
2017	146,015	\$ 7,051,648,410	\$ 48,294	8.30%
2018	145,594	\$ 7,362,688,580	\$ 50,570	7.70%
2019	145,234	\$ 7,570,903,186	\$ 52,129	6.60%
2020	144,801	\$ 8,076,275,775	\$ 55,775	12.60%
2021	157,794	\$ 9,398,052,846	\$ 59,559	12.70%
2022	156,661	Not Available	Not Available	6.90%
2023	Not Available	Not Available	Not Available	Not Available

Source:

^a Population information provided by the NJ Dept of Labor and Workforce Development

^b Personal income - Passaic County - provided by NJ Dept of Labor and Workforce Development

^c Per Capita Personal Income - Passaic County - provided by NJ Dept of Labor and Workforce Development

^d Unemployment data provided by the NJ Dept of Labor and Workforce Development

PATERSON PUBLIC SCHOOLS
Principal Employers
Current Year and Ten Years Ago **

	2023		2014		
Employer	Employees	Rank (Optional)	Percentage of Total Employment	Rank (Optional)	Percentage of Total Employment

THE NEW JERSEY DEPARTMENT OF LABOR AND AREA EMPLOYERS REFUSED TO RELEASE INFORMATION NEEDED TO COMPLETE THIS SCHEDULE DUE TO PRIVACY CONCERNS

Source: City of Paterson

** Data was only provided for years noted

**PATERSON PUBLIC SCHOOLS
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)**

<u>Function/Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Instruction										
Regular	1,624	1,649	1,629	1,543	1,476	1,625	1,713	1,626	1,549	1,551
Special Education	1,120	1,158	1,045	950	992	1,005	917	881	858	843
Other Instruction	131	129	80	159	235	193	150	159	144	138
Adult/Continuing Education Programs	26	27	11	8	6	16	16	16	16	18
Support Services:										
Student & Instruction Related Services	771	760	584	620	383	389	375	372	352	359
General Administration	36	31	27	20	58	61	47	41	65	71
School Administrative Services	114	109	197	205	201	193	193	194	190	187
Other Administration Services	94	92	63	62	66	66	52	0	55	62
Central Services	78	71	70	65	32	73	120	126	133	124
Administrative Information Technology	9	10	12	10	22	22	20	28	25	28
Plant Operations and Maintenance	171	181	175	105	58	92	84	85	99	98
Pupil Transportation	5	5	6	6	7	4	7	7	7	6
Other Support Services	9	5	5	3						
Cafeteria Monitors		148	132	118	110	112	113	72	89	88
Special Schools	153									
Food Service		218	240	240	229	205	202	205	215	213
Child Care	215	-	-	-	-	-	-	-	-	-
Total	4,555	4,593	4,274	4,114	3,874	4,056	4,009	3,812	3,797	3,786

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			High School	Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Elementary					
2013	26,782	560,448,017	20,926	2.84%	2,597	N/A	N/A	N/A	24,454	22,671	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	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	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	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	23,714	1.91%	93.02%
2018	27,997	598,568,911	21,380	-1.58%	2,628	N/A	N/A	N/A	25,141	23,154	23,154	-1.38%	92.10%
2019	28,807	642,426,189	22,301	3.08%	2,323	N/A	N/A	N/A	24,808	22,687	22,687	-1.32%	91.45%
2020	28,964	659,913,628	22,784	2.17%	2,625	N/A	N/A	N/A	24,583	23,178	23,178	-0.91%	94.28%
2021	28,343	679,807,183	23,985	5.27%	2,507	N/A	N/A	N/A	23,333	20,752	20,752	-5.08%	88.94%
2022	27,402	737,966,368	26,931	12.28%	2,508	N/A	N/A	N/A	22,210	19,218	19,218	-4.81%	86.53%
2023	27,862	792,794,100	28,454	6%	2,550	N/A	N/A	N/A	22,234	19,560	19,560	0.11%	87.97%

Sources: District records

Note: Enrollment based on annual October district count.

- a Operating expenditures equal total expenditures less debt service and capital outlay; Exhibit J-4.
- b Cost per pupil represents operating expenditures divided by enrollment.

N/A = Not available

PATERSON PUBLIC SCHOOLS
School Budgeting Information
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Early Learning Center										
660 14th Ave.	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001
Square Feet										
Capacity (students)										
Students on Roll	131	120	135	60	83	83	93	77	81	94
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						33,857	33,857	33,857	33,857	33,857
Capacity (students)										
Students on Roll	326	311	239	285	249	267	186	284	238	236
School 2 (1921, 1998)										
Square Feet	85,887	85,887	85,887	85,887	85,887	85,887	85,887	85,887	85,887	85,887
Capacity (students)										
Students on Roll	635	600	606	597	549	534	484	491	472	483
School 3 (1879)										
Square Feet	41,908	41,908	41,908	41,908	41,908	35,500	35,500	35,500	35,500	35,500
Capacity (students)										
Students on Roll	433	416	394	433	402	415	375	380	338	336
School 4 (1922) (Rev. Dr. Frank Napier Jr. School)										
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	511	519	500	453	469	428	467	580	508	516
School 5 (1939)										
Square Feet	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735
Capacity (students)										
Students on Roll	829	835	772	699	689	640	681	745	738	780
School 6 (1921) - (Senator Frank Lautenberg School)										
Square Feet	89,054	89,054	89,054	89,054	89,054	90,075	90,075	90,075	90,075	90,075
Capacity (students)										
Students on Roll	439	487	495	512	524	606	688	623	572	552
School 7 (1919)										
Square Feet	48,835	48,835	48,835	48,835	48,835	49,170	49,170	49,170	49,170	49,170
Capacity (students)										
Students on Roll	239	264	252	253	221	197	235	225	207	323
School 8 (1926)										
Square Feet	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000
Capacity (students)										
Students on Roll	512	592	576	505	479	495	468	461	465	440
School 9 (1988) (Charles J. Riley School)										
Square Feet	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Capacity (students)										
Students on Roll	1,279	1,283	1,150	847	819	768	759	740	692	705
School 10 (1921)										
Square Feet	58,573	58,573	58,573	58,573	58,573	58,573	58,573	58,573	58,573	58,573
Capacity (students)										
Students on Roll	594	585	607	607	625	556	571	588	507	490

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
School 11 (1905) - (Newcomers)										
Square Feet	35,446	35,446	35,446	35,446	35,446	36,576	36,576	36,576	36,576	36,576
Capacity (students)										
Students on Roll	236	254	267	257	32	35	136	125	87	125
School 12 (1913)										
Square Feet	72,886	72,886	72,886	72,886	72,886	72,720	72,720	72,720	72,720	72,720
Capacity (students)										
Students on Roll	554	551	528	521	561	517	532	547	497	483
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	567	521	527	544	501	532	539	584	493	506
School 14 (1887)										
Square Feet	16,422	16,422	16,422	16,422	16,422	16,740	16,740			
Capacity (students)										
Students on Roll	190	214	226	239	214	221	248			
School 15 (1923)										
Square Feet	110,104	110,104	110,104	110,104	110,104	126,000	126,000	126,000	126,000	126,000
Capacity (students)										
Students on Roll	764	754	791	671	665	665	667	562	538	576
New School 16 (2016/2017)										
Square Feet				109,500	109,500	109,900	109,900	109,900	109,900	109,900
Capacity (students)				641	727	852	873	884	839	795
Students on Roll				17,520	17,520	17,520	17,520			
School 17 (1891) - Urban Leadership										
Square Feet	17,520	17,520	17,520	17,520	17,520	101	90			
Capacity (students)										
Students on Roll										
School 18 (1939)										
Square Feet	102,086	102,086	102,086	102,086	102,086	89,300	89,300	89,300	89,300	89,300
Capacity (students)										
Students on Roll	920	975	930	956	898	853	783	740	685	668
School 19 (1896)										
Square Feet	34,869	34,869	34,869	34,869	34,869	32,260	32,260	32,260	32,260	32,260
Capacity (students)										
Students on Roll	396	390	392	374	371	368	380	360	354	339
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	502	462	501	496	461	458	454	481	348	330
School 21 (1905)										
Square Feet	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516
Capacity (students)										
Students on Roll	680	757	757	751	755	742	737	690	673	638
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	925	946	913	845	829	838	821	712	663	647
School 25 (1932)										
Square Feet	72,564	72,564	72,564	72,564	72,564	74,015	74,015	74,015	74,015	74,015
Capacity (students)										
Students on Roll	705	721	748	572	554	600	645	593	545	532

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
School 26 (1952)	98,248	98,248	98,248	98,248	98,248	9,979.8	99,798	99,798	99,798	99,798
Square Feet										
Capacity (students)	623	595	563	569	496	512	536	52	449	504
Students on Roll										
School 27 (1956)	108,198	108,198	108,198	108,198	108,198	10,392.6	103,926	103,926	103,926	103,926
Square Feet										
Capacity (students)	795	810	814	827	842	838	677	683	662	656
Students on Roll										
School 28 (1956)	104,417	104,417	104,417	104,417	104,417	10,441.7	104,417	104,417	104,417	104,417
Square Feet										
Capacity (students)	455	504	488	489	500	505	467	461	453	449
Students on Roll										
School 29 (1924) - Lease	25,992	25,992	25,992	25,992	25,992	2,250.0	22,500	22,500	22,500	22,500
Square Feet										
Capacity (students)	286	291	300	290	325	340	314	311	279	-
Students on Roll										
School 30 (Dr. Martin Luther King Jr. Educational Complex)	107,168	107,168	107,168	107,168	107,168	10,716.8	107,168	107,168	107,168	107,168
Square Feet										
Capacity (students)	866	782	849	664	691	65.9	646	598	560	556
Students on Roll										
New Roberto Clemente (2005)	132,834	124,834	124,834	124,834	124,834	12,483.4	124,834	124,834	124,834	124,834
Square Feet										
Capacity (students)	677	651	587	572	691	647	675	605	555	579
Students on Roll										
Norman S. Weir (1891)	67,943	67,943	67,943	67,943	67,943	6,794.3	67,943	67,943	67,943	67,943
Square Feet										
Capacity (students)	293	3,210	301	291	279	280	288	292	267	262
Students on Roll										
Roberto Clemente (1920)	30,797	30,797	30,797	30,797	30,797	3,079.7	30,797	30,797	30,797	30,797
Square Feet										
Capacity (students)	338	330	337	334	329	341	332	301	280	262
Students on Roll										
Edward Kiptrick	52,527	52,527	52,527	52,527	52,527	5,252.7	52,527	52,527	52,527	52,527
Square Feet										
Capacity (students)	420	382	421	404	343	366	365	348	314	341
Students on Roll										
Dalce Ave.	61,500	61,500	61,500	61,500	61,500	6,150.0	61,500	61,500	61,500	61,500
Square Feet										
Capacity (students)	381	361	397	340	342	333.7	342	243	248	258
Students on Roll										
Dr. Harri Avallala (2016/2017)				109,200	109,200	10,920.0	109,200	109,200	109,200	109,200
Square Feet										
Capacity (students)				647	679	670	672	600	575	553
Students on Roll										
High School										
Eastside High School (1870)	291,180	291,180	291,180	291,180	291,180	28,039.0	280,390	280,390	280,390	280,390
Square Feet										
Capacity (students)	1,928	2,089	2,175	2,315	2,279	2,194	2,126	2,003	1,959	2,076
Students on Roll										

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
JFK High School (1963)	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210
Square Feet										
Capacity (students)										
Students on Roll	2,230	2,225	2,252	2,325	2,424	2,455	2,371	2,305	2,198	1,944
Rosa Parks High School (1986)	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945
Square Feet										
Capacity (students)										
Students on Roll	264	279	288	278	262	238	251	289	219	249
Internal HS and Garrett Morgan	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275
Square Feet										
Capacity (students)										
Students on Roll	510	550	589	657	680	654	673	664	684	694
Newcomers HS - 151 Ellison St										
Square Feet										
Capacity (students)										
Students on Roll										
Academics										
P-TECH (2004)	27,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845
Square Feet										
Capacity (students)										
Students on Roll	220	191	195	207	226	214	214	215	209	202
Stik City (1908)	31,117	31,117	31,117	31,117	31,117	31,117	31,117	31,117	31,117	31,117
Square Feet										
Capacity (students)										
Students on Roll	86	87	106	92	129	107	-	-	-	-
YES Academy - Formerly Academy of Performing Arts	14,240	14,240	14,240	14,240	-	-	-	-	-	-
Square Feet										
Capacity (students)										
Students on Roll	74	89	75	45	-	-	-	-	-	-
Alexander Hamilton Academy-Lease	73,062	73,062	73,062	73,062	73,062	63,600	63,600	63,600	63,600	63,600
Square Feet										
Capacity (students)										
Students on Roll	527	557	567	564	547	564	537	525	517	500
Urban Leadership Academy-Lease										
Square Feet										
Capacity (students)										
Students on Roll	141	156	138	141						
BUILD Academy-Don Bosco-Lease	63,640	63,640	63,640	63,640	103,000	-	-	-	-	-
Square Feet										
Capacity (students)										
Students on Roll	29,828	29,828	29,828	29,828						
Sports Business and Public Safety Academy and Destiny-Lease										
Square Feet										
Capacity (students)										
Students on Roll	79	-	-	-						
The Mall - HARF, IMPACT and STARS Academy	58,507	58,507	58,507	58,507	42,000	-	-	-	-	-
Square Feet										
Capacity (students)										
Students on Roll	264	275	274							

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Saint Mary's - Lease										
Square Feet	31,185	31,185	31,185	31,185						
Capacity (students)										
Students on Roll	182	171	165							
Saint Theresa (STARS) - Lease										
Square Feet	19,138	19,138	19,138	19,138	19,138	19,138	19,138	19,138	19,138	19,138
Capacity (students)										
Students on Roll	69	73	84	89	105	101	104	108	-	-
Joseph A. Taub School										
Square Feet						103,000	103,000	103,000	103,000	103,000
Capacity (students)										
Students on Roll						696	817	883	787	972
HAKP - Lease										
Square Feet						42,000	42,000	42,000	42,000	42,000
Capacity (students)										
Students on Roll						275	295	299	411	417
Young Men's Leadership Academy - Lease										
Square Feet						21,138	21,138	21,138	21,138	21,138
Capacity (students)										
Students on Roll						55	52	73	59	65
Saint Paul's - (Great Falls) - Lease										
Square Feet	16,420	16,420	16,420	16,420	16,420					
Capacity (students)										
Students on Roll										
Total Square Feet	3,470,328	3,462,328	3,462,328	3,681,028	3,689,641	3,534,194	3,534,194	3,499,984	3,499,934	3,666,072
Students on Roll	23,824	26,921	24,022	22,881	21,091	25,170	21,713	20,573	22,225	22,170

Other

Administration Building - 33 and 35 Church St.										
Square Feet										
Administration - Old School 5										
Square Feet-Includes Garage 1,500 sq ft.										
New Administration Building-90 Delaware Ave										
Square Feet	113,385	113,385	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										
160 Ward St-Lease										
Square Feet										
408 Grand St-Lease										
Square Feet										
Warehouse-Sheridan Ave-Lease										
Square Feet	55,525	55,525	55,525	55,525	55,525	55,525	55,525	55,525	55,525	55,525
RS #10 knocked down; new school under construction										

Number of Schools at June 30, 2023

- Early Learning Center = 1
- Elementary/Middle = 34
- High School = 5
- Academies = 11
- Other = 4

PATERSON PUBLIC SCHOOLS
General Fund
Schedule of Required Maintenance
Last Ten Years
Unaudited

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
11-000-261-XXX

School Facilities	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
School 1	39,770	36,052	87,886	106,053	111,687	133,417	136,560	196,612	182,287	186,426
School 2	100,902	91,469	37,093	35,945	46,164	55,146	56,445	81,267	75,345	77,056
School 3	41,700	37,802	-	7,890	8,333	9,954	10,189	14,669	13,600	13,909
School 3 Trailers	-	-	-	-	-	-	-	-	-	-
School 4 (Dr. Frank Naptier, Jr.)	132,030	119,688	116,686	138,780	146,153	174,588	178,702	227,285	238,539	243,956
School 5	117,112	106,164	102,518	123,153	129,695	154,928	158,579	228,313	211,678	216,485
School 6 (Senator Frank Lautenberg School)	105,806	95,915	92,472	111,225	115,806	138,336	141,596	203,862	189,008	193,301
School 7	57,757	52,358	50,635	60,715	63,505	75,860	77,648	111,793	103,647	106,001
School 8	86,924	78,798	76,087	91,375	96,230	114,952	117,660	169,401	157,058	160,624
School 9 (Charles J. Riley)	129,211	117,132	113,158	135,828	143,044	170,874	174,900	231,812	233,464	238,766
School 10	68,802	62,371	61,240	72,326	76,168	90,987	93,131	134,085	124,315	127,139
School 11 (Newcomers)	42,964	38,947	38,003	45,164	46,094	55,062	56,359	81,143	75,231	76,939
School 12	85,420	77,435	75,224	89,795	94,781	113,221	115,889	166,851	154,693	158,206
School 13	110,416	100,095	96,723	116,183	122,356	146,161	149,605	215,393	199,699	204,234
School 14	19,664	17,825	-	20,671	21,355	25,510	26,111	37,593	34,854	35,646
School 15	148,005	134,169	129,651	155,585	143,179	171,036	175,065	252,050	233,685	238,992
School 16-Great Fall Academy	-	-	-	-	-	-	-	43,044	-	-
New School 16	129,093	117,026	110,616	135,704	142,394	170,097	173,310	-	-	-
School 17-Urban Leadership	17,003	15,414	-	21,634	22,783	27,216	27,857	40,107	37,184	38,029
School 18	104,896	93,090	85,693	102,549	116,094	138,681	141,949	204,371	189,479	193,782
School 18 Trailers	-	-	-	7,719	16,658	19,899	20,368	29,325	27,188	27,805
School 19	37,894	34,352	33,615	39,835	45,344	54,166	55,442	79,822	74,006	75,687
School 20	90,753	82,269	86,649	102,567	108,016	129,032	132,072	190,150	176,295	180,299
School 21	121,575	110,211	106,538	127,821	134,612	160,802	164,590	236,969	219,702	224,692
School 24	118,404	107,336	103,338	124,468	131,080	156,583	160,272	230,751	213,938	218,796
School 25	86,941	78,814	77,116	91,394	94,362	112,721	115,377	166,113	154,010	157,507
School 26	117,227	106,269	-	-	-	-	-	-	-	-
School 1/26	-	-	137,603	165,037	111,103	132,719	135,846	195,585	181,334	185,452
School 26 Trailers	-	-	-	-	16,658	19,899	20,368	29,325	27,188	27,805
School 27	122,076	110,664	107,937	128,328	135,145	161,439	165,242	237,907	220,573	225,582
School 27 Trailers	-	-	-	-	5,555	6,636	6,792	9,779	9,067	9,273
School 28	122,633	111,169	107,254	128,934	135,784	162,201	166,023	239,031	221,615	226,648
School 29	26,429	23,959	23,861	27,783	33,800	40,376	41,327	59,501	55,165	56,418
Dr. Hani Awadallah	124,512	112,873	111,827	134,840	142,004	169,631	168,540	-	-	-
Martin Luther King	125,804	114,044	110,507	132,331	139,361	166,475	170,397	245,329	227,453	232,619
East Side HS/Bauertie Field	329,358	298,569	281,840	339,301	364,762	435,729	445,995	642,120	595,333	608,853

PATERSON PUBLIC SCHOOLS
General Fund
Schedule of Required Maintenance
Last Ten Years
Unaudited

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
11-000-261-XXX

School Facilities	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
East Side Trailers	-	-	5,988	-	13,888	16,390	16,981	24,449	22,667	23,182
JF Kennedy HS	375,886	340,748	337,228	406,508	416,994	498,123	509,859	734,068	680,582	696,038
JFK Trailers	-	-	-	-	11,111	13,272	13,585	19,559	18,134	18,546
Rosa Parks HS	54,034	48,982	48,463	57,968	61,047	72,924	74,643	107,466	99,636	101,899
Roberto Clemente	36,179	32,797	32,303	38,028	40,048	47,840	48,967	70,500	65,364	66,848
660 14th Avenue - Early Learning	16,445	14,908	14,511	17,288	18,207	21,749	22,262	32,051	29,716	30,391
Silk City 2000 Academy - Sage	36,414	33,010	32,531	38,423	40,465	48,337	49,476	71,233	66,043	67,543
The Mall	-	-	-	-	-	-	93,026	133,934	124,175	126,995
137 Ellison	-	-	-	-	-	-	-	59,473	-	-
YES Academy	-	-	-	-	-	-	22,642	32,598	30,223	30,909
Norman S. Weir	78,701	71,344	69,971	83,896	88,353	105,543	108,029	155,535	144,202	147,477
Dale Avenue	72,241	65,487	63,728	75,940	79,975	95,534	97,785	140,786	130,528	133,492
Edward Kipatrik #33	63,513	57,576	54,206	64,860	68,306	81,595	83,518	120,245	111,483	114,015
Alexander Hamilton	74,002	67,085	65,835	78,533	95,712	114,333	116,169	167,254	155,067	158,588
Department of Facilities(Warehouse)	-	-	43,271	51,862	72,205	86,253	88,285	127,108	117,846	120,523
Colt Street	-	-	106,569	127,184	133,941	160,000	101,188	145,685	135,070	138,137
Don Bosco - Prateron Catholic	11,746	10,648	10,694	12,809	13,489	16,113	16,493	23,746	22,016	22,516
Rutland	-	-	-	-	-	-	-	53,812	-	-
Boys and Girls Club	-	-	-	-	-	-	-	27,470	-	-
Garrett Morgan Academy	-	-	-	-	-	-	-	34,723	-	-
Hinchliffe Stadium	-	-	-	-	-	-	-	63,743	-	-
Panther Academy	35,239	31,945	29,164	34,383	36,210	43,254	44,274	63,743	59,098	60,440
The New Roberto Clemente	146,830	133,105	128,391	154,145	162,334	193,917	198,486	285,770	264,948	270,965
New Roberto - K Center	-	-	-	-	-	-	12,720	18,314	16,979	17,365
Boris Kroll Sports/Business Acad.	-	-	-	-	-	-	47,427	68,282	63,307	64,745
New International High School (2008)	140,957	127,780	124,327	149,750	157,706	188,389	192,827	277,623	257,394	263,240
90 Delaware-New Administrative Offices	-	-	116,729	140,008	148,863	177,825	180,282	259,561	240,648	246,113
St Mary's - (PS 4)	-	-	-	-	-	-	-	71,389	66,187	67,690
St. Theresa - (STARS)	-	-	19,744	23,632	24,887	29,729	30,429	43,811	40,618	41,541
St Paul's - Great Falls	-	-	21,608	26,101	21,353	25,507	26,108	37,590	34,850	35,641
Joseph A. Taub	185,803	168,434	-	-	-	-	-	-	-	-
HARP	120,988	109,678	-	-	-	-	-	-	-	-
Young Men's Leadership Academy	16,685	15,125	-	-	-	-	-	-	-	-
Madison K Annex (Part of NRC FY09/10)	9,396	8,519	-	-	-	-	-	-	-	-
Total School Facilities	4,436,140	4,021,447	3,887,029	4,709,173	5,019,775	5,996,405	6,242,445	8,689,136	7,853,413	8,031,765

PATERSON PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2023
(unaudited)

	<u>Coverage</u>	<u>Deductible</u>
Commercial Property		
Building, Personal Property, Equipment Breakdown	\$ 500,000,000	\$ 25,000
Excess Liability		
General Liability (Per Occurrence/ Aggregate)	31,000,000	50,000
Automobile Liability (Per Occurrence/Aggregate)	31,000,000	
Including Auto Physical Damage		
Employee Benefits Liability (Per Occurrence/ Aggregate)	31,000,000	50,000
Excess Worker's Compensation & Employer's Liability		
Excess Worker's Compensation	Statutory	550,000
Excess Employer's Liability	5,000,000	550,000
	Each Accident	
Commercial Crime		
Faithful Performance	1,000,000	1,000
Forgery & Alteration	1,000,000	1,000
Money and Securities, Employee Theft	100,000	500
Money Orders & Counterfeit Paper Currency	100,000	500
Computer Fraud	1,000,000	1,000
School Board Legal Liability and Employer Practices Liability	1,000,000	250,000
Excess School Board Legal Liability and Employer Practices Liability	4,000,000	None
NFIP - Flood Insurance		
55 Clinton Street		
Building	500,000	50,000
Contents	500,000	50,000
200 Presidential Blvd		
Building	500,000	50,000
Contents	500,000	50,000
202 Union Street		
Building	500,000	50,000
Contents	500,000	50,000
Public Officials Surety Bond		
Richard Matthews - Business Administrator	2,000,000	None
June Gray - Assistant Business Administrator	2,000,000	None
Aaron Hoffstatter - Treasurer	2,000,000	None

Source: District Records

SINGLE AUDIT SECTION



WIELKOTZ & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

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MATTHEW B. WIELKOTZ, CPA, PSA
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K-1
Page 1 of 2

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund and the aggregate remaining fund information of the Board of Education of the Paterson Public Schools, in the County of Passaic, New Jersey, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 30, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit on the financial statements, we considered the Paterson Public Schools Board of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Paterson Public Schools Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools Board of Education's 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Paterson Public Schools Board of Education's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards or the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

We noted certain matters that were required to be reported to the Board of Education of the Paterson Public Schools School District in the separate Auditors' Management Report on Administrative Findings - Financial, Compliance and Performance dated November 30, 2023.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Steven D. Wielkotz

Steven D. Wielkotz, C.P.A.
Licensed Public School Accountant
No. 816

Wielkotz & Company, LLC

WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

November 30, 2023





WIELKOTZ & COMPANY LLC

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K-2
Page 1 of 4

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE AND N.J. OMB CIRCULAR 15-08

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the Board of Education of the Paterson Public Schools School District in the County of Passaic, New Jersey, compliance with the types of compliance requirements described in the *OMB Compliance Supplements* and the New Jersey State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Paterson Public Schools Board of Education’s major federal and state programs for the year ended June 30, 2023. The Paterson Public Schools Board of Education’s major federal and state programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Paterson Public Schools Board of Education 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 year ended June 30, 2023.

Basis for Opinion on Each Major Federal and State Program

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; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and N.J. OMB Circular 15-08. Our



responsibilities under those standards and the Uniform Guidance and N.J. OMB Circular 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Paterson Public Schools Board of Education and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of Paterson Public Schools Board of Education's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Paterson Public Schools Board of Education's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Paterson Public Schools Board of Education's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and N.J. OMB Circular 15-08, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Paterson Public Schools Board of Education's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and N.J. OMB Circular 15-08, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Paterson Public Schools Board of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.



- Obtain an understanding of Paterson Public Schools Board of Education’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and N.J. OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of Paterson Public Schools Board of Education’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and N.J. OMB Circular 15-08 and which are described in the accompanying schedule of findings and questioned costs at item 2023-001. Our opinion on each major federal and state program is not modified with respect to these matters.

The City of Paterson Board of Education’s responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City of Paterson Board of Education’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on these responses.

Report on 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 and 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 and 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 and 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 Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.



Honorable President and
Members of the Board of Education

K-2
Page 4 of 4

However, we identified certain deficiencies in internal control over compliance as described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance and N.J. OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Steven D. Wielkocz

Steven D. Wielkocz, C.P.A.
Licensed Public School Accountant
No. 816

Wielkocz & Company, LLC

WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

November 30, 2023

**Paterson Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing Number	Federal FAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2022	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Balance at June 30, 2023	
											Accounts Receivable	Deferred Revenue
U.S. Department of Education												
General Fund												
Special Education Medicaid Reimbursement	93.778	200SN5MAP	N/A	1,788,184	7/1/22	630/23		1,788,184	(1,788,184)			
Special Education Medicaid Reimbursement	93.778	200SN5MAP	N/A	1,603,134	7/1/21	630/22	(227,903)	227,903				
Medicaid Administrative Claiming (MAC)	93.778	200SN5MAP	N/A	540,044	7/1/22	630/23		540,044	(540,044)			
FFCRASEMI Revenue	93.775	200SN5MAP	N/A	215,601	7/1/22	630/23	(227,903)	2,771,732	(2,543,829)			
Total General Fund												
U.S. Department of Education												
Passed-through State Department of Education												
Special Revenue Fund:												
Title I, Part A												
Title I, SIA	84.01A	S010A220030	ESEA401023	25,498,516	7/1/22	930/23		19,602,293	(23,818,105)	96,122	(4,119,690)	
Title I, SIA	84.010A	S010A220030	ESEA401023	2,526,100	7/1/22	930/23		1,621,211	(1,819,777)		(198,566)	
Title I, SIA	84.010A	S010A210030	ESEA401022	1,495,400	7/1/21	930/22	(102,698)	102,698				
Title I Cluster Total							(102,698)	21,326,202	(25,637,882)	96,122	(4,318,256)	
Title III, Part A												
Title III Cluster Total								728,579	(954,600)	6,471	(219,550)	
IDEA Part B, Basic	84.027A	H027A220100	IDEA401023	6,461,326	7/1/22	930/23		7,143,028	(6,796,362)		(365,435)	
IDEA Part B, Basic	84.027A	H027A210100	IDEA401022	6,103,583	7/1/21	930/22	(712,101)	712,101				
ARP - IDEA Part B, Basic	84.027X	H027X210100	IDEA401022	1,356,819	7/1/21	930/22	(50,903)	631,699	(746,033)		(165,237)	
IDEA, Preschool	84.173A	H173A220114	IDEA401023	210,384	7/1/22	930/23		133,650	(61,106)		(5,318)	
IDEA, Preschool	84.173A	H173A210114	IDEA401022	185,917	7/1/21	930/22	(77,862)	77,862				
ARP - IDEA, Preschool	84.173X	H173X210114	IDEA401022	114,980	7/1/21	930/22	(840,866)	7,908,377	(7,603,501)		(535,990)	
Special Education Cluster Total												
Title II, Part A	84.367A	S367A220029	ESEA4010023	81	7/1/22	930/23	81					81
Title II Cluster Total												81
Title IV Student Support & Academic Achievement												
Title IV Cluster Total												
Carl D. Perkins Vac. Educ. Act	84.048A	V048A220030	N/A	260,518	7/1/22	930/23		135,685	(192,563)		(56,878)	
Carl D. Perkins Vac. Educ. Act	84.048A	V048A210030	N/A	207,115	7/1/21	930/22						
Carl D. Perkins Vac. Educ. Act Cluster Total								135,685	(192,563)		(56,878)	
Full Service Community Schools #16/ATM	84.215J	N/A	N/A	499,959	1/1/23	1231/23		140,420	(169,715)		(29,295)	
Full Service Community Schools FIE	84.215J	N/A	N/A	499,668	10/1/22	930/23		265,698	(319,407)		(53,709)	
Full Service Community Schools FIE	84.215J	N/A	N/A	499,668	10/1/21	930/22		117,426	(117,426)			
Full Service Community Schools Cluster Total								523,544	(606,548)		(83,004)	
School Violence Act (SSVP) Category 4	16.839	N/A	2019-YS-BX-0056		8/1/2019	1030/22	(125,811)				(125,811)	
School Violence Act (SSVP) Category 7	16.839	N/A	2019-YS-BX-0079		8/1/2019	1030/22	(214,130)				(214,130)	
School Violence Act Cluster Total							(339,941)				(339,941)	
21st Century CCLC Competitive	84.287	S287C220030	22E00023	425,000	7/1/22	930/23		215,077	(280,493)		(65,416)	
21st Century CCLC Competitive	84.287	S287C220030	21E00023	535,000	7/1/21	930/22	(68,730)	207,839	(139,109)			
21st Century CCLC Competitive Cluster Total							(68,730)	422,916	(419,602)		(65,416)	
Coronavirus Response and Relief Supplemental Act: Cares Emergency Relief Grant - ESSER I	84.425D	S425D200027	N/A	12,247,594	3/13/20	930/22	(362,823)	362,823				
Cares Emergency Relief - ESSER I Total							(362,823)	362,823				

**Paterson Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing Number	Federal FAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2022	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Accounts Receivable	Deferred Revenue	Balance at June 30, 2023	
													Due to Grantor	
CRSSA - ESSER II	84-425D	S42SD200027		47,502,496	3/13/20	9/30/23	(2,049,403)	12,940,758	(13,634,790)	50,935	(2,692,500)			
ESSER II - Learning Acceleration	84-425D	S42SD210027		3,048,468	3/13/20	9/30/23	(2,049,403)	2,205,719	(2,564,826)	76,760	(282,347)			
ESSER II - Mental Health	84-425D	S42SD2210027		130,599	3/13/20	9/30/23	(2,049,403)	34,009	(123,055)		(89,046)			
ESSER II Total				15,180,866			(6,201,317)	15,180,866	(16,322,671)	127,695	(3,063,893)			
American Rescue Plan:														
ARP - ESSER III	84-425U	S42SU210027		106,758,792	3/13/20	9/30/24	(6,139,645)	36,311,798	(34,957,511)	25,919	(4,759,439)			
Accelerated Learning Coach and Educator Support	84-425U	S42SU210027		2,798,661	3/13/20	9/30/24	(6,139,645)	626,674	(627,365)		(62,363)			
Evidence Based Summer Learning and Enrichment	84-425U	S42SU210027		190,808	3/13/20	9/30/24								
Evidence Based Comprehensive Beyond the School Day	84-425U	S42SU210027		190,808	3/13/20	9/30/24								
NTJSS Mental Health Support Staffing	84-425U	S42SU210027		45,000	3/13/20	9/30/24								
ARP - Homeless II	84-425U	S42SU210027		420,130	3/13/20	9/30/24		21,568	(21,568)					
American Rescue Plan Total				36,900,040			(6,201,317)	36,900,040	(35,606,444)	25,919	(4,821,802)			
DIGITAL DIVIDE	76-708	S377A130031			9/16/20	10/31/20								
Adult Education Basic Skills	84-002	N/A	N/A	1,854,450	7/1/22	9/30/23	(334,374)	1,183,673	(1,822,713)	(1)	(639,040)			
Adult Education Basic Skills	84-002	N/A	N/A	1,730,181	7/1/21	9/30/22		584,374	(249,999)					
Adult & Continuing Education - WIOA Title II	17-258	N/A	N/A	131,111	5/1/23	9/30/23	(334,374)	1,768,047	(129,351)	(1)	(768,391)			
Emergency Impay Aid	84-938C	S938C18005			7/1/17	6/30/18	(10,300,071)	85,316,699	(89,545,874)	256,206	(14,273,121)			81
Sub-total U.S. Department of Education - Special Revenue Funds														
U.S. Department of Labor														
Passed through State Department of Labor	17-259	N/A	N/A	240,000	7/1/22	6/30/23	(5,048)	182,058	(214,050)		(31,992)			
New Jersey Youth Corps	17-259	N/A	N/A	240,000	7/1/21	6/30/22	(5,048)	82,017	(9,403)	(67,566)				
Sub-Total U.S. Dept of Labor							(5,048)	264,075	(223,453)	(67,566)	(31,992)			
Total Special Revenue Fund							(10,305,119)	85,580,774	(89,769,327)	188,640	(14,305,113)			81
U.S. Department of Agriculture														
Passed through State Department of Agriculture	10-559	231NJ04N1099	N/A	245,256	7/1/21	6/30/22		245,256	(245,256)					
Enterprise Fund:	10-553	231NJ04N1099	N/A	6,175,513	7/1/22	6/30/23		4,798,164	(6,175,513)		(1,377,349)			
School Breakfast Program	10-553	221NJ04N1099	N/A	5,408,014	7/1/21	6/30/22	(597,793)	597,793						
School Breakfast Program	10-555	231NJ04N1099	N/A	205,231	7/1/22	6/30/23	(6,830)	175,455	(205,231)		(29,776)			
After School Snack Program	10-555	221NJ04N1099	N/A	124,060	7/1/22	6/30/22		6,830						
National School Lunch Program	10-555	231NJ04N1099	N/A	11,175,933	7/1/22	6/30/23		8,708,396	(11,175,933)		(2,467,537)			
National School Lunch Program	10-555	221NJ04N1099	N/A	10,078,339	7/1/21	6/30/22	(1,049,580)	1,049,580						
Supply Chain Assistance Funding (1st/2nd Rounds)	10-555	221NJ344N8903	N/A	821,729	1/1/22	9/30/23	(430,839)	821,729	(390,890)					
Supply Chain Assistance Funding (1st/2nd Rounds)	10-555	231NJ344N8903	N/A	179,052	10/1/22	9/30/24		179,052	(179,052)					
Supply Chain Assistance Funding (3rd Round)	10-555	231NJ04N1096	N/A	1,439,090	7/1/22	6/30/23		1,439,090	(1,439,090)					
U.S.D.A. Commodities	10-555	221NJ04N1096	N/A	747,481	7/1/21	6/30/22	14,777		(14,777)					
Fresh Fruits and Vegetable Program	10-582	231NJ04L1603	N/A	329,168	7/1/22	6/30/23	(45,016)	329,168	(329,168)					
Fresh Fruits and Vegetable Program	10-582	221NJ04L1603	N/A	336,645	7/1/21	6/30/22		45,016						
Total Enterprise Fund							(2,115,281)	18,395,529	(20,154,910)	188,640	(3,874,662)			81
Total Federal Financial Awards							\$ (12,648,303)	106,748,035	(112,468,066)	188,640	(18,179,775)			81

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	From	To	Deferred Revenue (Axis) Receivable	Due to Grantor	Carryover/(Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2023			Cumulative Total Expenditures
												(Accounts Receivable)	Unearned Revenue	Due to Grantor	
MEMO															
Balance at June 30, 2022															
General Fund:															
State Department of Education															
Equalization Aid	495-034-5120-078	\$ 450,556,397	7/1/22	6/30/23	\$			405,959,148	450,556,397						450,556,397
Equalization Aid	495-034-5120-078	431,952,603	7/1/21	6/30/22	(42,885,499)		42,885,499	11,445,120	12,716,806				(44,597,249)	431,952,603	
Security Aid	495-034-5120-084	12,716,806	7/1/22	6/30/23	(1,271,686)			11,445,120	12,716,806				(1,271,686)	12,716,806	
Security Aid	495-034-5120-084	12,716,806	7/1/21	6/30/22	(1,271,686)			22,050,738	24,500,810				(2,450,072)	24,500,810	
Special Education Aid	495-034-5120-089	24,500,810	7/1/22	6/30/23	(2,450,072)			6,427,404	7,141,569	(1)			(714,165)	24,500,810	
Special Education Aid	495-034-5120-089	24,500,810	7/1/21	6/30/22	(714,165)			7,141,569	7,141,569					24,500,810	
Transportation Aid	495-034-5120-014	7,141,569	7/1/22	6/30/23					156,312					7,141,569	
Transportation Aid	495-034-5120-014	156,312	7/1/21	6/30/22	(118,839)			118,839	156,312					156,312	
Non Public Transportation Reimb. Aid	495-078-6060-034	118,839	7/1/21	6/30/22					2,517,426					118,839	
Non Public Transportation Reimb. Aid	495-078-6060-034	2,517,426	7/1/22	6/30/23					6,609,833					2,517,426	
Non Public Transportation Reimb. Aid	495-078-6060-034	6,609,833	7/1/22	6/30/22					6,609,833					6,609,833	
Extraordinary Aid	495-034-5120-044	6,547,093	7/1/21	6/30/22	(6,547,093)			6,547,093	13,009,641					6,547,093	
Extraordinary Aid	495-034-5120-044	13,009,641	7/1/21	6/30/22				12,162,678	13,009,641					13,009,641	
Retirement TPAF - Social Security	495-034-5120-044	13,009,641	7/1/21	6/30/22				18,079,713	18,079,713					13,009,641	
Retirement TPAF - Social Security	495-034-5120-044	18,079,713	7/1/21	6/30/22	(661,537)			67,881,515	67,881,515					18,079,713	
On Behalf TPAF - Post Retirement Medical Contributions	495-034-5094-000	67,881,515	7/1/22	6/30/23				941,778	941,778					67,881,515	
On Behalf TPAF - Post Retirement Medical Contributions	495-034-5094-000	941,778	7/1/22	6/30/23				25,865	25,865					941,778	
On Behalf TPAF - NCEJ Premium	495-034-5094-004	25,865	7/1/22	6/30/23				599,822,851	604,137,665	(1)			(55,643,005)	25,865	
On Behalf TPAF - LTDI	495-034-5094-004		7/1/22	6/30/23	(54,648,891)				604,137,665					25,865	
Total General Fund								599,822,851	604,137,665	(1)			(55,643,005)	1,100,562,674	
Special Revenue Fund:															
State Department of Education															
N.J. Nonpublic Aid:															
Textbook Aid	100-034-5120-064	15,708	7/1/22	6/30/23				15,708	15,349				359	15,349	
Textbook Aid	100-034-5120-064	15,786	7/1/21	6/30/22		5,042			15,349		5,042			10,744	
Nursing Services Aid	100-034-5120-070	26,656	7/1/22	6/30/23				26,656	26,656					26,656	
Technology Aid Initiative	100-034-5120-373	9,996	7/1/22	6/30/23				9,996	7,409					7,409	
Technology Aid Initiative	100-034-5120-373	11,046	7/1/21	6/30/22		156			7,409		156			10,890	
Security Aid	100-034-5120-509	48,790	7/1/22	6/30/23				48,790	45,844					45,844	
Security Aid	100-034-5120-509	46,025	7/1/21	6/30/22		12,591			45,844		12,591			33,434	
Handicapped Services:															
Examination and Classification	100-034-5120-066	20,102	7/1/22	6/30/23				20,102	14,223					14,223	
Examination and Classification	100-034-5120-066	16,689	7/1/21	6/30/22		3,040			14,223		3,040			13,649	
Supplemental Instruction	100-034-5120-066	23,789	7/1/22	6/30/23				23,789	14,290					14,290	
Supplemental Instruction	100-034-5120-066	38,822	7/1/21	6/30/22		23,624			14,290					15,198	
Auxiliary Services:															
Compensatory Education	100-034-5120-067	148,740	7/1/22	6/30/23				148,740	100,757					100,757	
Compensatory Education	100-034-5120-067	206,930	7/1/21	6/30/22		80,194			100,757		80,194			126,736	
English as a Second Language	100-034-5120-067	41,093	7/1/22	6/30/23				41,093	33,073					33,073	
English as a Second Language	100-034-5120-067	29,963	7/1/21	6/30/22		5,834			33,073		5,834			33,073	
Preschool Education Aid	23-495-034-5120-086	48,187,334	7/1/22	6/30/23				43,668,606	49,738,854					49,738,854	
Preschool Education Aid	22-495-034-5120-086	50,702,725	7/1/21	6/30/22		16,785,179		5,070,277	23,193,207				(4,818,728)	48,492,229	
Climate Awareness Education Grant Program	23-WB01-G02	7,659	7/1/22	6/30/23				3,815	6,704				(2,889)	6,704	
NJ Department of Children and Families															
Wrap Around Service Enhancement Grant	22-495-034-5120-128	347,522	7/1/22	6/30/23				347,522	347,522					347,522	
NJ School Development Authority															
Emergent Needs and Capital Maintenance	22-495-034-5120-128	4,136,608	7/1/22	6/30/23				4,136,608	2,318,470					2,318,470	
NJ Department of Labor															
Adult School Worklist	HBE-TANF-20	200,000	7/1/22	6/30/23				69,370	145,260					145,260	
NJ Youth Corps	N/A	520,000	7/1/22	6/30/23				408,409	520,000				(75,890)	520,000	
NJ Youth Corps	N/A	170,100	7/1/22	6/30/23		(144,763)		144,763	520,000				(111,591)	519,649	
Adult & Continuing Education	N/A	32,000	7/1/22	6/30/23											
NJ Department of Community Affairs															
NJ Division of Local Government Services	2023-04-090-0695	75,000	7/1/22	6/30/23				75,000	53,409,411				(75,000)	75,000	
Local Recreation Improvement Grant								53,884,244	53,409,411				(5,084,098)	102,631,940	
Total Special Revenue Fund								53,884,244	53,409,411		2,889,271	139,868	2,889,271	102,631,940	
Total								53,884,244	53,409,411		2,889,271	139,868	2,889,271	102,631,940	

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	From	To	Deferred Revenue (Axis Receiptable)	Due to Grantor	Carryover/(Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2023			MEMO	
												(Accounts Receivable)	Unearned Revenue	Due to Grantor		Budgetary Receivable
Capital Project Fund																
NJ School Development Authority																
School Construction Grants (On-Behalf)	4010-XXXX-XXX-XXXX	529,570,421	Not Applicable	Not Applicable	(40,140)		2,206,972	2,206,972	2,206,972	401,440					526,041,774	
Sch#21 Courtyard Stormdrain	4010-230-08-OHAE	418,945	Not Applicable	Not Applicable	4,063					(4,063)					418,945	
Total Capital Projects Fund					(397,377)		2,206,972	2,206,972	2,206,972	397,377					526,460,719	
Enterprise Fund:																
NJ Department of Agriculture																
National School Breakfast After the Bell	100-010-3350-023	229,707	7/1/22	6/30/23				178,121	229,707						229,707	
National School Lunch Program (State Share)	100-010-3350-023	179,818	7/1/22	6/30/22				140,827	179,818						179,818	
National School Lunch Program (State Share)	100-010-3350-023	237,542	7/1/21	6/30/22	(24,153)			24,155							237,542	
Total Enterprise Fund					(24,153)		343,103	409,525	409,525						647,067	
Total State Financial Assistance					(38,430,007)	163,490	656,237,170	660,163,573	660,163,573	3,286,647	139,868	(12,024,023)	28,539,992	77,273	(55,643,005)	1,730,302,400
Less: On-Behalf/TPAF Pension System Contributions																
On Behalf/TPAF - Post Retirement Medical	405-034-5094-001							18,079,713	18,079,713							6,990
On Behalf/TPAF - Pension Contributions	405-034-5094-002							67,881,515	67,881,515							2,412
On Behalf/TPAF - NCD Premium	405-034-5094-004							94,778	94,778							4,328
On Behalf/TPAF - LTDI	405-034-5094-004							25,866	25,866							5,400
Total State Financial Assistance							86,928,871	86,928,871	86,928,871							37,880
Local Sources:																36,100
Donations - The Gilson Projects	N/A	7,000	7/1/2020	6/30/2021	10			5,000	2,412				10			6,846
Donations - Dick Sporting Goods Foundation - P.1	N/A	5,000	7/1/2022	6/30/2023									2,588			9,615
Donations - Take Away Vape Grant	N/A	6,000	7/1/2019	6/30/2020	1,672								1,672			3,847
Donations - Wine4Kids	N/A	5,500	7/1/2022	6/30/2023				5,500	5,400				100			2,606
Donations - Tubs Foundation	N/A	38,130	7/1/2022	6/30/2023				38,130	37,880				250			9,886
Donations - Laura Bush Foundation	N/A	36,100	7/1/2021	6/30/2022	35,253				35,253							19,886
Donations - Shawart Productions, LLC	N/A	20,000	7/1/2022	6/30/2023				20,000	6,846				20,000			6,846
Donations - IBM International - Panther	N/A	8,000	7/1/2020	6/30/2021				8,000	4,123				1,154			9,615
Donations - Quest Diagnostics	N/A	37,462	7/1/2021	6/30/2022	4,508				37,462				385			37,462
Donations - Vanguard Charitable Grant - School # -	N/A	10,000	7/1/2018	6/30/2019	8,148				3,465				4,683			5,317
Donations - Dodge Foundation/MSU - Eastside Hig	N/A	24,268	7/1/2019	6/30/2020	20,421			2,500	14,353				(11,853)			14,353
Donations - National Winter Activity Center (NWA)	N/A	5,000	7/1/2019	6/30/2020	4,339				1,945				20,421			3,847
Donations - Stryker	N/A	13,800	7/1/2022	6/30/2023				13,800					2,394			2,606
Donations - NJSIG Safety Grant	N/A	9,500	7/1/2021	6/30/2022	9,500								13,800			9,500
Donations - NJSIG Safety Grant	N/A	5,000	7/1/2020	6/30/2021	5,000				5,000				5,000			700
Donations - Field Trip New Jersey - Medieval Time	N/A	1,400	7/1/2020	6/30/2021	317			1,400	700				700			507
Donations - National League Cities - Green School	N/A	700	7/1/2020	6/30/2021					124				193			507
Donations - Rutgers SNAP Grant - P.S. #24	N/A	15,000	7/1/2022	6/30/2023				15,000	414				14,586			414
Donations - STEAM Goals P.S. #16	N/A	20,000	7/1/2021	6/30/2022	10,114			54,675	56,434				(1,759)			56,434
Donations - PCCC - Gear Up Program	N/A	5,021	7/1/2022	6/30/2023				5,021					10,114			9,886
Donations - Concast NBC Grant - International Hig	N/A	3,000	7/1/2021	6/30/2022	3,000				4,728				5,021			5,994
Donations - Concast NBC Grant - International Hig	N/A	6,050	7/1/2020	6/30/2021	4,784				56				3,000			205,691
Donations - Frank Lautenberg # 6	N/A	211,821	7/1/2017	6/30/2018	5,964				6,130				6,130			21,351
Donations - NJEA Sustainable Jersey - P.S. #25	N/A	2,000	7/1/2022	6/30/2023				2,000	2,315				837			1,163
Donations - Travelers Grant # 15	N/A	15,000	7/1/2020	6/30/2021	1,119				1,163				1,119			13,881
Donations - PSEG Grant # 15	N/A	10,000	7/1/2019	6/30/2020	(4,265)				4,000				1			14,999
Donations - Athletic - JFK	N/A	4,000	7/1/2021	6/30/2022	4,000			35,000	33,067				1,933			9,265
Donations - Delta Dental Grant	N/A	27,000	7/1/2021	6/30/2022	5,215				5,215							33,067
Donations - Delta Dental Grant	N/A	25,000	7/1/2019	6/30/2020	616				616							27,000
Total Local Sources					163,308		206,026	206,026	257,915				129,296			602,508
Total State and Local Financial Assistance					(38,266,699)	163,490	569,534,325	573,492,617	573,492,617	3,286,647	139,868	(12,041,900)	28,669,288	77,273	(55,643,005)	1,730,904,908

See accompanying notes to the Schedules of Expenditures of Federal and State Awards.

NOTE 1. GENERAL

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance present the activity of all federal and state award programs of the Paterson Public Schools. The Board of Education is defined in Note 1 to the Board's basic financial statements. All federal and state awards received directly from federal and state agencies, as well as federal and state awards passed through other government agencies is included on the Schedules of Expenditures of Federal Awards and State Financial Assistance.

NOTE 2. BASIS OF ACCOUNTING

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(D) and 1(E) to the Board's basic financial statements. The information in these schedules is presented in accordance with the requirements of *2 CFR 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ in amounts presented in or used in the preparation of the basic financial statements.

NOTE 3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the last state aid payment in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, that payment is not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payment in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the last state aid payment in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

NOTE 3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS, (continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$(1,774,490) for the general fund and \$-0- 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 basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$2,543,829	\$602,363,175	\$604,907,004
Special Revenue Fund	89,769,327	50,520,140	140,289,467
Capital Projects Fund		3,974,129	3,974,129
Food Service Fund	<u>20,154,910</u>	<u>409,525</u>	<u>20,564,435</u>
Total Financial Assistance	<u>\$112,468,066</u>	<u>\$657,266,969</u>	<u>\$769,735,035</u>

NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

NOTE 5. OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. Revenues and expenditures reported under the U.S.D.A. Food Distribution Program represent current year value received and current year distributions respectively. TPAF Social Security Contributions represents the amount reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2023. The amount reported as TPAF Pension Contributions represents the amount paid by the state on behalf of the District for the year ended June 30, 2023.

NOTE 6. ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits Contributions and School Construction Grants are not subject to a State single audit and, therefore, the amount of \$86,928,871 of on-behalf payments is excluded from major program determination.

NOTE 7. INDIRECT COST RATE

The Paterson Public Schools has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 8. SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Grant Guidance); amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the Schedule of Expenditures of Federal Awards. The following funds by program are included in schoolwide programs in the school district:

<u>Program</u>	<u>Total</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	\$25,637,882
Title III: <i>English Language Acquisition State Grants</i>	<u>954,600</u>
Total	<u>\$26,592,482</u>

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- | | | | |
|---|-----------|----------------------|---------------|
| 1. Significant deficiencies identified that are not considered to be material weaknesses? | _____ yes | _____ X _____ | none reported |
| 2. Material weakness(es) identified? | _____ yes | _____ X _____ | no |

Noncompliance material to basic financial statements noted?	_____ yes	_____ X _____	no
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Federal Awards

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee?	_____ X _____	_____ yes	_____ no
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Internal Control over major programs:

- | | | | |
|---|-----------|----------------------|---------------|
| 1. Significant deficiencies identified that are not considered to be material weaknesses? | _____ yes | _____ X _____ | none reported |
| 2. Material weakness(es) identified? | _____ yes | _____ X _____ | no |

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200 section .516(a) of the Uniform Guidance?	_____ yes	_____ X _____	no
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Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
	H027A220100/ H027X210100/ H173A220114/	IDEA Part B, Basic/ARP-IDEA Part B, Basic/IDEA
84.027A/84.027X 84.173A/84.173X	H173X210114	Part B, Preschool/ARP-IDEA Part B, Preschool
	S425D210027/ S425U210027	CARES Emergency Relief Grant/CARES-ESSER II/CR Learning Acceleration/CR Mental Health/ARP-
84.425D/84.425U	231NJ304N1099	Child Nutrition Cluster: National School Lunch
10.553/10.555 93.778	2005NJ5MAP	Special Education Medicaid Reimbursement

Note: (A) - Tested as Major Type A Program.
(B) - Tested as Major Type B Program.

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Section I - Summary of Auditor's Results, (continued)

State Awards

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? X yes no

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

Internal Control over major programs:

1. Significant deficiencies identified that are not considered to be material weaknesses? X yes none reported

2. Material weakness(es) identified? yes X no

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 15-08 as applicable? X yes no

Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
495-034-5120-078/084/089	(A) State Aid Cluster: Equalization Aid/ Security Aid/ Special Education Categorical Aid
495-034-5120-014	(A) Transportation Aid
495-034-5120-044	(A) Extraordinary Aid
100-029-6060-034	(B) NTE Homless Reimbursement

Note: (A) - Tested as Major Type A Program.
(B) - Tested as Major Type B Program.

**PATERSON BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings

NONE

Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs

FEDERAL AWARDS

None

STATE AWARDS

Finding 2023-001

Information on the state program:

NTE Homeless Reimbursement, NJCFS Number 100-029-6060-034, Grant Period 7/1/22-6/30/23.

Criteria or specific requirement:

The State Responsible Homeless Tuition Reimbursement Program provides support to school districts for students who meet criteria as specified in N.J.S.A. 18A:7B-12(d). The District must determine if students satisfy the requirements for eligibility and complete one on-line form for each child eligible for aid.

Condition:

There were instances in which information entered into the student applications for NTE Homeless Reimbursement did not agree to the supporting documentation used to prepare the NTE Homeless Reimbursement workpapers.

Questioned Costs:

Unknown.

Context:

There were two instances where homeless student intake forms were missing signature approval from McKinney-Vento Coordinator, there were instances in which the District claimed the incorrect number of days the student(s) were eligible for, and there were two instances in which the District included reimbursement for special education aid for students that did not have IEP's.

Effect:

The District is not in compliance with the requirements of the NTE Homeless Reimbursement Aid.

**PATERSON BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs (Cont.)

STATE AWARDS (continued)

Finding 2023-001 (continued)

Cause:

The information entered into the on-line form for some of the children eligible for aid did not agree to the supporting documentation used to prepare the application.

Recommendation:

The District should review the individual student on-line forms prior to final submission of the NTE Homeless Reimbursement application to ensure the forms are complete and the information agrees to the supporting documentation.

Management's response:

Prior to final submission of the NTE Homeless Reimbursement application, the on-line forms will be reviewed for completeness and accuracy to ensure the information entered agrees to the District workpapers and supporting documentation.

**SCHOOL DISTRICT OF THE CITY OF PATERSON
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE YEAR ENDED JUNE 30, 2023**

STATUS OF PRIOR YEAR FINDINGS

None