

PATERSON PUBLIC SCHOOLS

Preparing All Children for College and Career



Comprehensive Annual Financial Report

For the Fiscal Year Ending June 30, 2015

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

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

of the

Paterson Public Schools

Paterson, New Jersey

For The Fiscal Year Ended June 30, 2015

Prepared by

**Paterson Public Schools
Business Office**

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INTRODUCTORY SECTION

PATERSON PUBLIC SCHOOLS



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Donnie W. Evans, Ed.D.
State District Superintendent

Daisy Ayala
Interim-School Business Administrator

December 11, 2015

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

Dear Commissioner Hodges and Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the Paterson Public School District (the "District") for the fiscal year ended June 30, 2015, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities are included.

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

SECTION 1 – REPORT FORMAT

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

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

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

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

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

SECTION 2 - PROFILE OF THE GOVERNMENT**Paterson Public School District**

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

The Paterson Public School District is also one of 31 statewide districts that are now referred to as "SDA Districts" based on the requirement for the state to cover all costs for school building and renovation projects under the supervision of the New Jersey Schools Development Authority. The school system has nearly 30,000 students who speak 25 different languages. The school system currently has 54 schools with almost 5,000 full and part-time employees and a 2014-15 budgeted per pupil expenditure of \$16,323.

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

On August 7, 1991 the Paterson Public Schools became a State Operated School District in accordance with NJSA 18A:7A-34, with full State intervention. The Paterson Public Schools was the second New Jersey school district to be removed from local autonomy. The District remained under state operation during the 2014-15 school year, its twenty four (24th) year of state control.

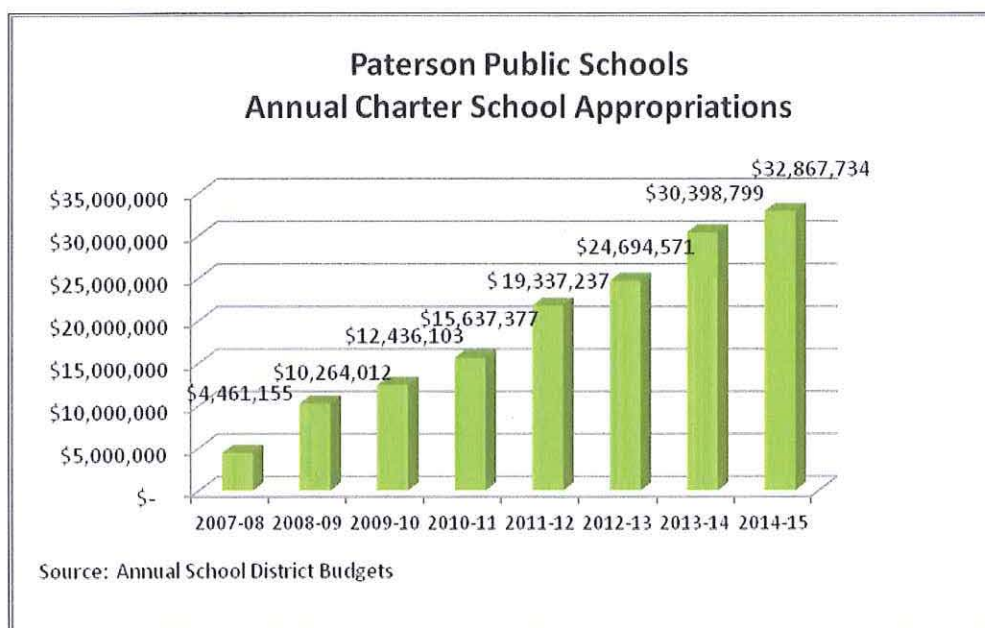
This "State Operated" status permits full supervision of the District by a State District Superintendent of Schools appointed by the State Board of Education, upon the recommendation of the Commissioner of Education. The State District Superintendent has broad authority for the operation of the Paterson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

Resident Enrollment

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

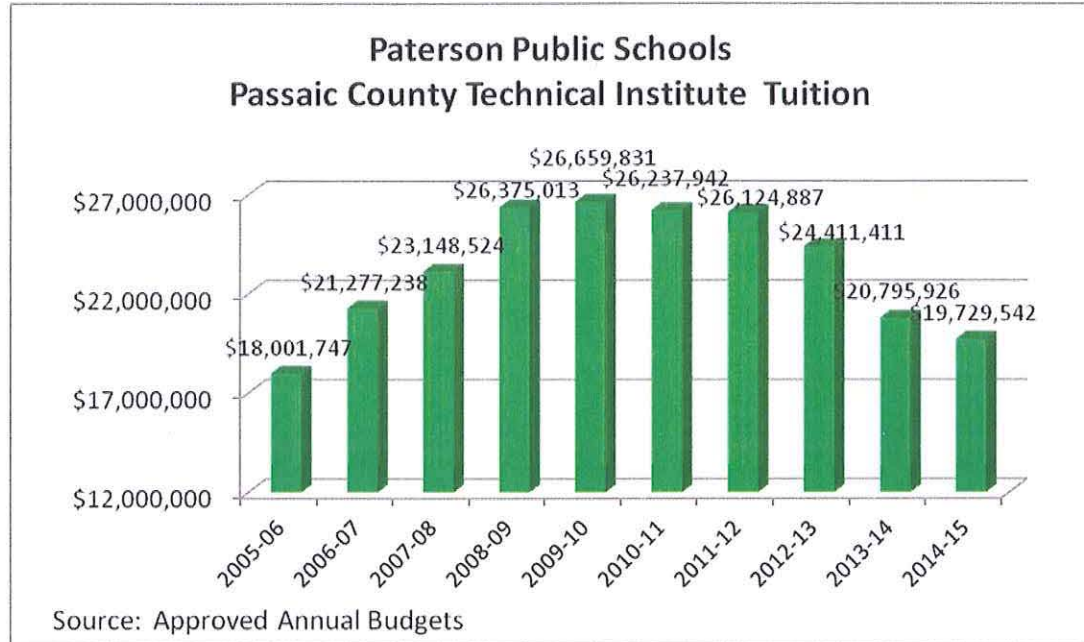
1. The public schools of the District, excluding evening schools,
2. Another school district, other than a county vocational school district in the same county on a full-time basis, or a State college demonstration school or private school to which the district of residence pays tuition, or
3. A State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

The Paterson Public School District sends students to state approved charter schools, the Passaic County Technical Institute and special education, public & private placements. Sending students represents a cost item in the annual budget but is reflective of the lack of capacity to house these students in the school buildings owned and/or operated by the Paterson Public Schools. Charter School appropriations for 2014-15 are \$32,867,734 for 2,369 pupils enrolled.



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

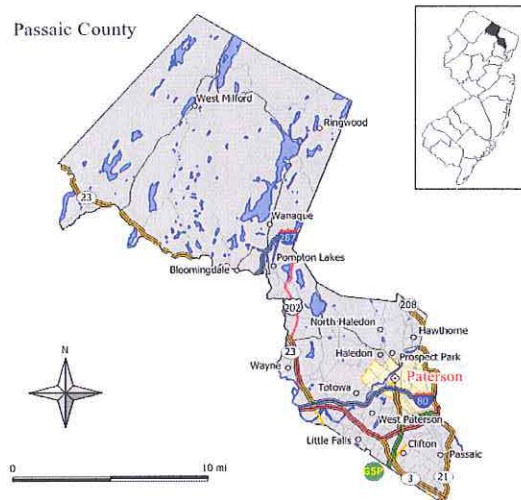
The District has appropriated \$19,729,542 in its 2014-15 budget to educate 1,770 students at the Passaic County Technical Institute (PCTI). The appropriations for PCTI tuition has decreased since the 2009-10 school year.



School Year	Regular Students	SPED Students	Total Students Enrolled
2005-06	1,673	75	1,748
2006-07	1,717	75	1,792
2007-08	1,880	76	1,956
2008-09	2,151	81	2,232
2009-10	2,090	99	2,189
2010-11	2,083	81	2,164
2011-12	2,083	75	2,158
2012-13	2,003	61	2,064
2013-14	1,850	65	1,915
2014-15	1,710	60	1,770

City of Paterson

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



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

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

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

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

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

One of the elements of the School Funding Reform Act formula is the amount of taxes a municipality contributes toward funding its public school system. The City of Paterson's fair share of school taxes has been identified as \$83.6 million; however, due to the City's ongoing economic distress, its actual local levy contribution in 2014-15 was 46.5% of the identified local fair share. Under the School Funding Reform Act of 2008, the District increased the City's contribution by the 4% allowed, raising the City levy to \$38,955,956.

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

District Factor Groupings (DFGs)

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

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

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

MAJOR INITIATIVES

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

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

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

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

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

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

Strategic Plan—District Priorities:

Priority I: Effective Academic Programs

Priority II: Creating and Maintaining Healthy School Cultures

Priority III: Family and Community Engagement

Priority IV: Efficient and Responsive Operations

District Initiatives and Transformation Strategies for 2014-15

In the 2014-15 school year, the Paterson Public School District continued to make progress in its implementation of school improvement initiatives designed to transform the Paterson Public School System from a lower performing District to one that is a "leader in educating New Jersey's urban youth."

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

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

SCHOLASTIC IMPROVEMENT

The initiatives of the District resulted in positive student gains on New Jersey's standardized tests: NJASK Science which is administered to students in grades 3 through 8. The results are from the 2015 State assessment are reflected below in comparison with results from the 2015 State assessments.

NJASK 2014-2015 Science Sub-Group							
	2014			2015			
Total	Science			Science			+/-
Grade	# Valid Score	# Proficient & Above	% Proficient & Above	# Valid Score	# Proficient & Above	% Proficient & Above	
3-8	3832	2318	60.5%	3,929	2,450	62.4%	1.9%
3-5	1869	1321	70.7%	1,924	1,492	77.5%	6.8%
6-8	1963	997	50.8%	2,005	958	47.8%	-3.0%
General Education	Science			Science			+/-
Grade	# Valid Score	# Proficient & Above	% Proficient & Above	# Valid Score	# Proficient & Above	% Proficient & Above	
3-8	2,714	1,974	72.7%	2,903	2,286	78.7%	6.0%
3-5	1,382	1,095	79.2%	1,474	1,427	96.8%	17.6%
6-8	1,332	879	66.0%	1,429	859	60.1%	-5.9%
Special Education	Science			Science			+/-
Grade	# Valid Score	# Proficient & Above	% Proficient & Above	# Valid Score	# Proficient & Above	% Proficient & Above	
3-8	585	170	29.1%	551	179	32.5%	3.4%
3-5	238	116	48.8%	234	132	56.4%	7.6%
6-8	347	54	15.6%	317	47	14.8%	-0.8%

NJASK 2014-2015 Science Sub-Group							
Limited English Proficient	Science			Science			+/-
Grade	# Valid Score	# Proficient & Above	% Proficient & Above	# Valid Score	# Proficient & Above	% Proficient & Above	
3-8	781	336	43.0%	805	376	46.7%	3.7%
3-5	440	250	56.8%	459	295	64.3%	7.5%
6-8	341	86	25.2%	346	81	23.4%	-1.8%

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

Paterson Public Schools Graduation/Dropout Rate*									
Graduation Year	Total Students**	Graduated		Dropouts		Transfers		Other	
		#	%	#	%	#	%	#	%
2009	2112	964	45.60	435	20.60	470	22.25	243	11.50
2010	1960	987	50.36	350	17.86	400	20.41	223	11.38
2011	1444	881	64.0%	85	5.9%	124	8.6%	354	24.5%
2012	1467	974	66.4%	141	9.6%	95	6.5%	257	17.5%
2013	1538	1109	72.1%	166	10.8%	98	6.4%	165	10.7%
2014	1542	1149	74.2%	164	10.6%	87	5.6%	142	9.2%
2015	1596	1249	78.2%	162	10.2%	94	5.9%	91	5.7%

INTERNAL ACCOUNTING CONTROLS

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

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

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

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

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

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

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

BUDGETARY CONTROLS

Paterson Public Schools' 2014-15 budget was prepared consistent with District Fiscal Policy # 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the District's *Bright Futures: The Strategic Plan for Paterson Public Schools 2014-19*. The 2014-1 budget development was also consistent with the New Jersey Department of Education *Budget Guidelines 2014-15 Budget Statement*.

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

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as reappropriations of fund balance in the subsequent year. Those amounts to be reappropriated are reported as reserved fund balance at June 30, 2015.

During the 2014-15 fiscal year, Paterson continued its efforts to improve its audit status and operational processes and procedures, correcting deficiencies identified in previous audits and reviews. The independent auditors, the public accounting firm of Lerch, Vinci & Higgins, has been engaged as the district's Auditor of Record. Throughout 2014-15 the District has been working diligently to continue the audit progress, concentrating specifically on reducing and eliminating the occurrence of repeat audit findings and on maintaining general compliance with sound fiscal practices.

ACCOUNTING SYSTEM AND REPORTS

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

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

DEBT ADMINISTRATION

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

CASH MANAGEMENT

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

RISK MANAGEMENT

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

INDEPENDENT AUDIT

State Statutes require an annual audit by Independent Certified Public Accountants or registered Municipal Accountants. The accounting firm of Lerch Vinci & Higgins, LLP, was reappointed by the State District Superintendent to complete the 2014-15 fiscal audit. In addition to meeting the requirements set forth in State Statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133 "Audit of State and Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 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 State District Superintendent Dr. Donnie W. Evans, Deputy Superintendent Eileen Shafer, the administrative Cabinet, District and School administrators for their cooperation as the District strives to improve audits through enhanced processes and procedures, to the Fiscal Committee of the District's Advisory Board of Education, for their ongoing support and commitment to fiscal integrity, and to the Paterson Board of Education, for its selfless dedication to improving student achievement in Paterson Public Schools.

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

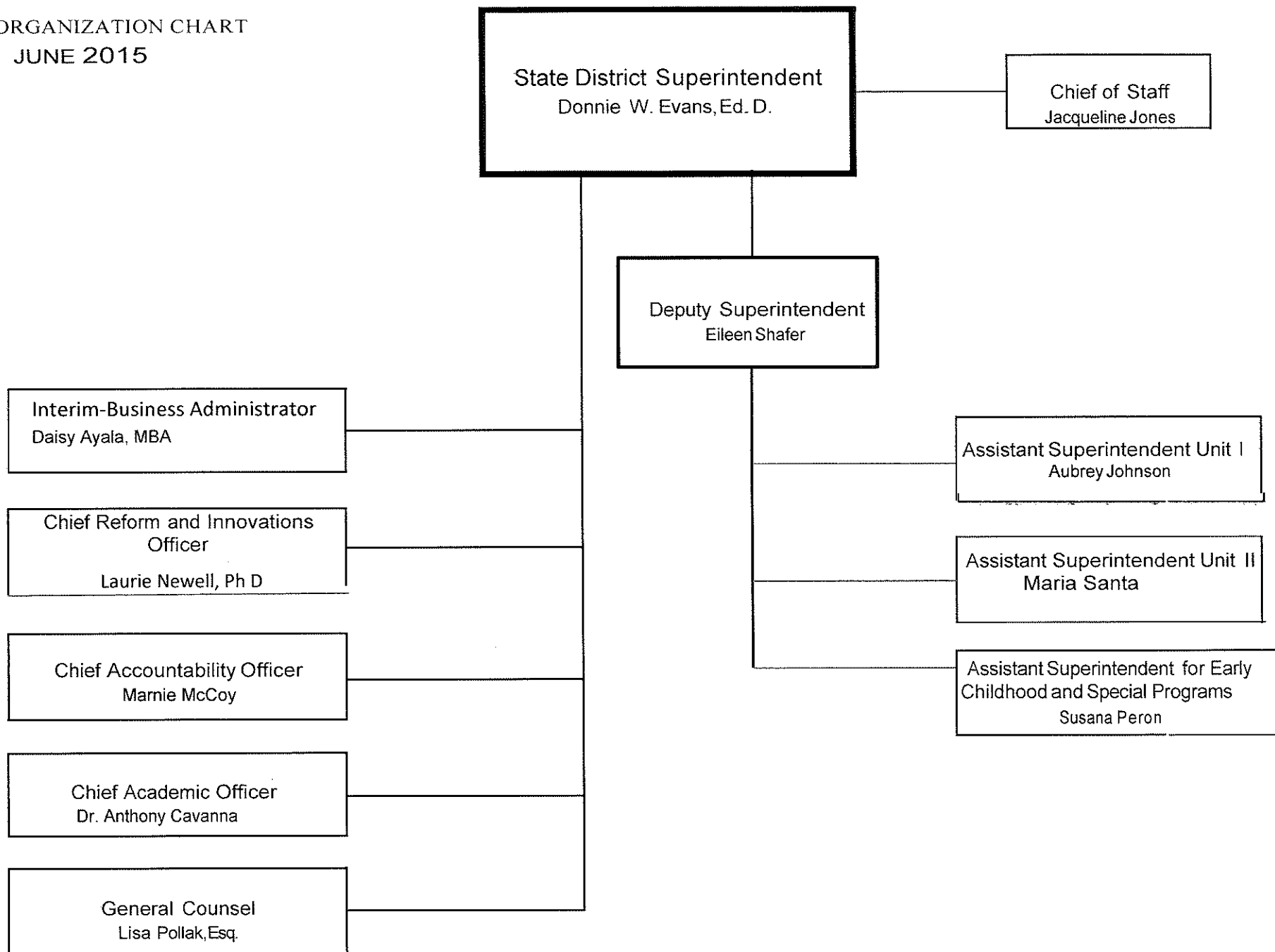
Respectfully submitted,



Ms. Daisy Ayala, MBA
School Business Administrator

ORGANIZATION CHART
 JUNE 2015

xvii



PATERSON PUBLIC SCHOOLS

JUNE 30, 2015

BOARD MEMBERS

TERM EXPIRES

Dr. Jonathan Hodges, President

January 2018

Mr. Kenneth Simmons, Vice President

January 2017

Ms. Chrystal Cleaves

January 2018

Mr. Christopher Irving

January 2017

Mr. Errol S. Kerr

January 2016

Mr. Manuel Martinez, Jr.

January 2016

Dr. Lilisa Mimms

January 2018

Mr. Flavio Rivera

January 2017

Mr. Corey L. Teague

January 2016

PATERSON PUBLIC SCHOOLS

DISTRICT OFFICIALS

JUNE 30, 2015

Dr. Donnie W. Evans

State District Superintendent

Superintendent's Cabinet

Ms. Eileen Shafer

Deputy Superintendent

Mrs. Jacqueline Jones

Chief of Staff

Ms. Daisy Ayala

Interim-School Business Administrator

Mr. A. Cavanna

Assistant Superintendent (Unit III)

Ms. Terry Corallo

Executive Director of Information Services

Mr. Aubrey Johnson

Assistant Superintendent (Unit I)

Dr. Laurie Newell

Chief Reform and Innovations Officer

Ms. Marnie McCoy

Chief Accountability Officer

Ms. Susana Peron

Assistant Superintendent for Early Childhood and
Special Programs

Ms. Lisa Pollack, Esq.

General Counsel

Ms. Maria Santa

Assistant Superintendent (Unit II)

Other Officials:

Ms. Tyeshia A. Hilbert

Affirmative Action Officer

PATERSON PUBLIC SCHOOLS

Consultants and Advisors ***JUNE 30, 2015***

Architects of Record

LAN Associates
445 Goodwin Avenue
Midland Park, NJ 07432

EI Associates
8 Ridgedale Avenue
Cedar Knoll, NJ 07927

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

Auditor of Record

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

Legal Counsel

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

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

Official Depository

TD Bank
100 Hamilton Plaza
Paterson, NJ 07505

FINANCIAL SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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

ELIZABETH A. SHICK, CPA, RMA, PSA
ANDREW PARENTE, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
DEBORAH K. LERCH, CPA, PSA
RALPH M. PICONE, CPA, RMA, PSA

DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
MARK SACO, CPA
SHERYL M. NICOLosi, CPA
KATHLEEN WANG, CPA
ROBERT AMPONSAH, CPA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise the Paterson Public Schools' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Adoption of New Accounting Pronouncement

As discussed in Note 1 to the financial statements, in the fiscal year ended June 30, 2015, the Paterson Public Schools adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Paterson Public Schools' basic financial statements. The introductory section, combining fund financial statements, financial schedules, statistical section, schedule of expenditures of federal awards as required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Paterson Public Schools.

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

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

Other Reporting Required by *Government Auditing Standards*

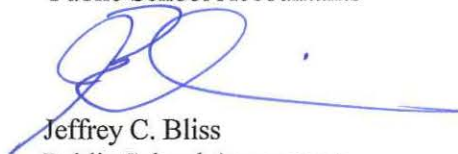
In accordance with Government Auditing Standards, we have also issued our report dated December 11, 2015 on our consideration of the Paterson Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Paterson Public Schools' internal control over financial reporting and compliance.

Lerch, Vinci & Higgins, LLP

LERCH, VINCI & HIGGINS, LLP

Certified Public Accountants

Public School Accountants



Jeffrey C. Bliss

Public School Accountant

PSA Number CS00932

Fair Lawn, New Jersey
December 11, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

PATERSON PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED JUNE 30, 2015

This section of Paterson Public Schools ("School District or "District") comprehensive annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2015. We encourage readers to consider the information presented here in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follows this section.

Financial Highlights

Key financial highlights for the 2014-2015 fiscal year are as follows:

- The assets and deferred outflows of resources of the Paterson Public Schools exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$193,616,453 (net position).
- Net position increased \$25,412,986, or 15% from 2014.
- Overall general revenues of \$420,248,618 accounted for 60 percent of all revenues and overall program revenues of \$275,460,304 accounted for 40 percent of total revenues of \$695,708,922.
- The School District had \$670,295,936 in overall expenses of which \$275,460,304 were offset by program specific charges for services, grants or contributions. General revenues of \$420,248,618 helped offset these expenses.
- The School District had \$653,969,029 in expenses for governmental activities; only \$258,831,674 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted state aid and property taxes) of \$420,248,618 were adequate to provide for these programs.
- At June 30, 2015, the District's governmental funds reported a combined fund balance of \$1,332,944, a decrease of \$30,964,725 when compared to the previous year ending fund balance of \$32,297,669 at June 30, 2014.
- The General Fund unassigned fund deficit at June 30, 2015 was \$35,270,379, an increase in the deficit of \$2,481,663 when compared with the ending fund deficit of \$32,788,716 at June 30, 2014.
- The General Fund unassigned budgetary fund balance at June 30, 2015 was \$6,966,807, which represents a decrease of \$2,031,518 when compared to the ending unassigned budgetary fund balance of \$8,998,325 at June 30, 2014.
- The District's total long term liabilities decreased by \$3,187,414 during the current fiscal year.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

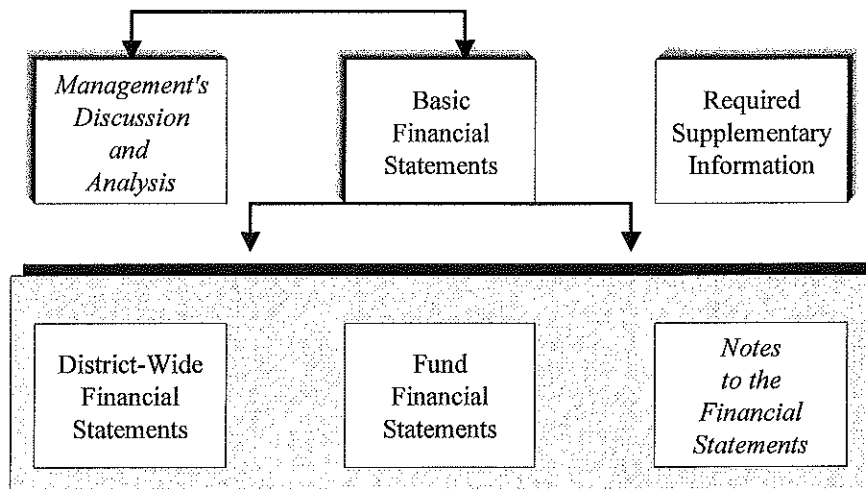
FISCAL YEAR ENDED JUNE 30, 2015

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

Organization of Paterson Public Schools’
Annual Financial Report



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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2015

Major Features of the District-Wide and Fund Financial Statements

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

District-Wide Statements

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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2015

District-Wide Statements (Continued)

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

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

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

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

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

Fund Financial Statements

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

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

The District has three kinds of funds:

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

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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2015

Notes to the financial statements

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

Other Information

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

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

FINANCIAL ANALYSIS OF THE DISTRICT

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

Net position. The District's combined net position for governmental activities and business-type activities were \$193,616,453 on June 30, 2015 and \$168,203,467 on June 30, 2014.

Net Position
as of June 30, 2015 and 2014

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Assets						
Current and Other Assets	\$ 44,041,903	\$ 99,237,518	\$ 2,767,443	\$ 3,215,940	\$ 46,809,346	\$ 102,453,458
Capital Assets	332,118,604	277,209,680	381,962	386,563	332,500,566	277,596,243
Total Assets	376,160,507	376,447,198	3,149,405	3,602,503	379,309,912	380,049,701
Deferred Outflows of Resources	5,943,076	241,071	-	-	5,943,076	241,071
Total Liabilities and Deferred Outflows of Resources	382,103,583	376,688,269	3,149,405	3,602,503	385,252,988	380,290,772
Liabilities						
Long-Term Liabilities	140,950,515	144,137,929			140,950,515	144,137,929
Other Liabilities	42,748,359	66,992,078	196,331	957,081	42,944,690	67,949,159
Total Liabilities	183,698,874	211,130,007	196,331	957,081	183,895,205	212,087,088
Deferred Inflows of Resources	7,735,184	-	6,146	217	7,741,330	217
Total Liabilities and Deferred Inflows of Resources	191,434,058	211,130,007	202,477	957,298	191,636,535	212,087,305
Net Position						
Net Investment in Capital Assets	326,411,852	270,511,776	381,962	386,563	326,793,814	270,898,339
Restricted	8,000,001	14,490,860			8,000,001	14,490,860
Unrestricted	(143,742,328)	(119,444,374)	2,564,966	2,258,642	(141,177,362)	(117,185,732)
Total Net Position	\$ 190,669,525	\$ 165,558,262	\$ 2,946,928	\$ 2,645,205	\$ 193,616,453	\$ 168,203,467

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2015

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

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

The following table presents the changes in net position for the fiscal years ended June 30, 2015 and 2014, an increase of \$25,412,986 and \$1,924,515, respectively.

**Change in Net Position
For the Fiscal Years Ended June 30, 2015 and 2014**

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
Revenues	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Program Revenues						
Charges for Services	\$ 845,262	\$ 436,260	\$ 102,607	\$ 230,675	\$ 947,869	\$ 666,935
Operating Grants and Contributions	192,269,314	143,980,572	16,526,023	13,652,978	208,795,337	157,633,550
Capital Grants and Contribution	65,717,098	7,278,472			65,717,098	7,278,472
General Revenues						
Property Taxes	39,461,155	39,460,569			39,461,155	39,460,569
State and Federal Formula Aid	376,972,136	375,374,935			376,972,136	375,374,935
Other	3,815,327	8,035,239	-	-	3,815,327	8,035,239
Total Revenues	<u>679,080,292</u>	<u>574,566,047</u>	<u>16,628,630</u>	<u>13,883,653</u>	<u>695,708,922</u>	<u>588,449,700</u>
Expenses						
Instruction	415,370,194	358,812,549			415,370,194	358,812,549
Support Services						
Student and Instruction Related Services	105,598,719	93,581,366			105,598,719	93,581,366
General Administrative Services	8,585,462	7,716,455			8,585,462	7,716,455
School Administrative Services	26,740,209	23,049,662			26,740,209	23,049,662
Central and Other Support Services	14,513,187	11,796,049			14,513,187	11,796,049
Plant Operation and Maintenance	64,495,295	60,061,800			64,495,295	60,061,800
Pupil Transportation	18,367,644	16,303,254			18,367,644	16,303,254
Food Service			16,326,907	14,847,400	16,326,907	14,847,400
Interest on Long Term Debt	298,319	356,650	-	-	298,319	356,650
Total Expenses	<u>653,969,029</u>	<u>571,677,785</u>	<u>16,326,907</u>	<u>14,847,400</u>	<u>670,295,936</u>	<u>586,525,185</u>
Changes in Net Position	25,111,263	2,888,262	301,723	(963,747)	25,412,986	1,924,515
Net Position, Beginning of Year	165,558,262	293,187,153	2,645,205	3,608,952	168,203,467	296,796,105
Prior Period Adjustment	-	(130,517,153)	-	-	-	(130,517,153)
Net Position, End of Year	<u>\$ 190,669,525</u>	<u>\$ 165,558,262</u>	<u>\$ 2,946,928</u>	<u>\$ 2,645,205</u>	<u>\$ 193,616,453</u>	<u>\$ 168,203,467</u>

PATERSON PUBLIC SCHOOLS

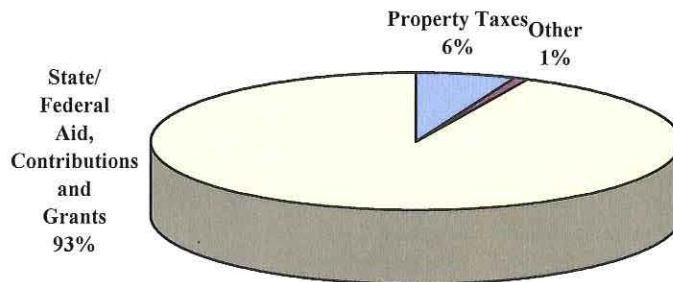
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2015

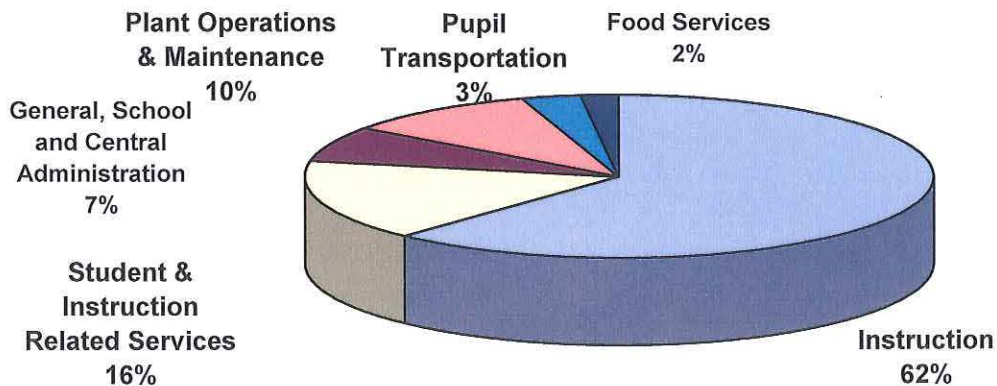
Changes in net position. The District's total revenues were \$695,708,922 and \$588,449,700 for the fiscal years ended June 30, 2015 and 2014, respectively. Property taxes in excess of \$39 million accounted for 6% and 7% of the total revenues for the years ended June 30, 2015 and 2014, respectively. State and Federal formula aid accounted for 54% and 64%, while operating grants and contributions were 30% and 27% of total revenues for the years ended June 30, 2015 and 2014, respectively. The remaining revenues for both years were obtained from charges for services, capital grants and contributions, investment earnings and miscellaneous revenues.

The total cost of all programs and services was \$670,295,936 and \$586,525,185 for the years ended June 30, 2015 and 2014, respectively. The District's expenses are predominantly related to educating and caring for students. Instruction represented 62% and 61% of total expenses in fiscal years 2015 and 2014, respectively. The purely administrative activities of the District accounted for only 7% of total costs for both fiscal years 2015 and 2014.

**Sources of Revenues
For Fiscal Year 2015**



**Sources of Expenses
For Fiscal Year 2015**



PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2015

Governmental Activities

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

- Net position for governmental activities increased \$25,111,263 and \$2,888,262 for the fiscal years ended June 30, 2015 and 2014, respectively.
- The total revenue earned from all governmental activities was \$679,080,292 and \$574,566,047 for the fiscal years ended June 30, 2015 and 2014, respectively.
- The cost of all governmental activities was \$653,969,029 and \$571,677,785 for the years ended June 30, 2015 and 2014.
- After applying program revenues, derived from operating grants and contributions of \$192,269,314 and \$143,980,572, capital grants and contribution of \$65,717,098 and \$7,278,472, and charges for services of \$845,262 and \$436,260 for the years ended June 30, 2015 and 2014, respectively; the net cost of services of the District were \$395,137,355 and \$419,982,481 for the fiscal years ended June 30, 2015 and 2014.
- The amount that taxpayers paid for these activities through property taxes was only \$39,461,155 and \$39,460,569 for fiscal years 2015 and 2014, respectively. Unrestricted State and Federal aid provided \$376,972,136 and \$375,374,935 in fiscal years 2015 and 2014 to fund the District programs.

For the fiscal year ended June 30, 2015, the total cost of governmental activities reflects the implementation of the new accounting standard GASB Statement No. 68, Accounting and Financial Reporting for Pensions. The effect of implementing GASB 68 was to recognize additional pension expenses of \$44,739,344 for the PERS and on-behalf TPAF pension systems and additional state aid revenues for on-behalf TPAF pension contributions of \$43,477,019 for fiscal year 2015.

**Total and Net Cost of Governmental Activities
For the Fiscal Years Ended June 30, 2015 and 2014**

Function/Program:	Total Cost of Services		Net Cost (Income) of Services	
	2015	2014	2015	2014
Instruction	\$ 415,370,194	\$ 358,812,549	\$ 276,914,533	\$ 256,615,855
Support Services				
Student and Instruction Related Services	105,598,719	93,581,366	72,364,126	68,646,128
General Administrative Services	8,585,462	7,716,455	7,461,674	7,012,640
School Administrative Services	26,740,209	23,049,662	20,982,711	20,697,782
Central and Other Support Services	14,513,187	11,796,049	14,496,672	11,789,359
Plant Operations and Maintenance	64,495,295	60,061,800	(12,336,928)	41,959,406
Pupil Transportation	18,367,644	16,303,254	15,113,734	13,085,704
Interest on Long Term Debt	298,319	356,650	140,833	175,607
Total	<u>\$ 653,969,029</u>	<u>\$ 571,677,785</u>	<u>\$ 395,137,355</u>	<u>\$ 419,982,481</u>

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2015

Business-Type Activities

The cost of Business-Type activities for the fiscal year ended June 30, 2015 and 2014 was \$16,326,907 and \$14,847,400, respectively. These expenses relate to the operation of the District's school breakfast, lunch, snack and summer food programs. These costs were funded in 2015 and 2014 by operating grants of \$16,526,023 (99%) and \$13,652,978 (98%) and charges for services of \$102,607 (1%) and \$230,675 (2%) respectively.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

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

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund balance of \$1,332,944 for the year ended June 30, 2015 compared to a fund balance of \$32,297,669 for the year ended June 30, 2014, a decrease of \$30,964,725 for the current year. This decrease is predominately the result of the District financing current year operating expenditures with available fund balances of the General Fund.

Revenues for the District's governmental funds were \$635,603,273 and \$574,566,047, while total expenditures were \$666,567,998 and \$567,380,871 for the fiscal years ended June 30, 2015 and 2014, respectively.

GENERAL FUND

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

The following schedule presents a comparison of General Fund Revenues.

	Fiscal Year Ended June 30,		Amount of	Percent
	<u>2015</u>	<u>2014</u>	<u>Increase</u>	<u>Change</u>
			<u>(Decrease)</u>	
Local Sources:				
Property Taxes	\$ 38,955,956	\$ 38,955,956		
Interest Earnings	168,921	182,280	\$ (13,359)	-7%
Other	4,491,668	8,289,219	(3,797,551)	-46%
State Sources	443,168,002	439,199,479	3,968,523	1%
Federal Sources	<u>1,074,686</u>	<u>1,400,000</u>	<u>(325,314)</u>	-23%
Total Revenues	<u>\$ 487,859,233</u>	<u>\$ 488,026,934</u>	<u>\$ (167,701)</u>	(1%)

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2015

GENERAL FUND (Continued)

Total General Fund revenues decreased by \$167,701 or less than 1% from the previous year. Local property taxes remained unchanged from the previous year. Overall state and federal aid increased \$3,643,209 or less than 1%, primarily due to an increase in on behalf state contributions into the TPAF pension system. For the District's teaching professionals.

The following schedule presents a comparison of General Fund expenditures:

	Fiscal Year Ended June 30,		Amount of	Percent
	<u>2015</u>	<u>2014</u>	<u>(Decrease)</u>	<u>Change</u>
Instruction	\$ 322,892,356	\$ 301,483,451	\$ 21,408,905	7%
Support Services	195,761,701	180,308,504	15,453,197	9%
Capital Outlay	<u>4,086,398</u>	<u>2,322,390</u>	<u>1,764,008</u>	76%
Total General Fund Expenditures	<u>\$ 522,740,455</u>	<u>\$ 484,114,345</u>	<u>\$ 38,626,110</u>	8%

The general fund expenditures increased by \$38,626,110 or 8% from 2014.

In fiscal year 2015, General Fund expenditures exceeded revenues by \$34,881,222. In addition, certain Federal Grants funded the individual school based budgets. This transfer of approximately \$6.8 million assisted in offsetting certain expenditures. The total general fund balance decreased by \$30,964,724 to a balance of \$1,332,943. After deducting restricted and assigned fund balances, the unassigned fund deficit at June 30, 2015 was \$35,270,379 an increase in the deficit of \$2,481,663 when compared with the ending unassigned fund deficit of \$32,788,716 at June 30, 2014. Restricted fund balances (capital reserve, maintenance reserve and reserved excess surplus) decreased \$12,203,960 from the previous year to a balance of \$11,168,294 at June 30, 2015. Assigned fund balances (encumbrances and amount designated for subsequent year's budget) decreased \$16,279,101 from the previous year to a balance of \$25,435,028 at June 30, 2015.

General Fund Budgetary Highlights

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

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

General Fund budgetary expenditures and other financing uses exceeded budgetary revenues and other financing sources decreasing budgetary fund balance \$30,514,579 over the previous year. After deducting reserved and assigned fund balances, the unassigned budgetary fund balance decreased \$2,031,518 from \$8,998,325 at June 30, 2014 to \$6,966,807 at June 30, 2015. This unassigned budgetary fund balance is below the maximum level permitted by the State Department of Education at year end.

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2015

SPECIAL REVENUE FUND

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

Revenues in the District's Special Revenue Fund totaled \$81,069,493 for the fiscal year ended June 30, 2015. State sources accounted for \$45,949,230 or 57% of the total. Federal sources accounted for \$34,903,527 or 43% of the total. The remaining \$216,736 was received from local contributions and donations.

Revenues from State sources increased \$1,727,758 or 4% while federal sources increased \$775,260 or 2%. Private and local sources decreased by \$22,513.

Expenditures of the Special Revenue Fund totaled \$77,152,995 for the fiscal year ended June 30, 2015. Expenditures for instruction (75%) and student and instruction related support services (24%) were \$76,766,119 or approximately 99% of the total for the fiscal year ended June 30, 2015. Expenditures increased \$1,836,593 or 2.4% from the prior year.

During the year, the Special Revenue Fund transferred \$6,821,305 to the General Fund to finance expenditures under the School Based Budget model. In addition, the General Fund transferred \$2,904,807 to the Special Revenue Fund to finance expenditures related to the District's preschool education program.

At June 30, 2015 the Special Revenue Fund reported unearned revenue of \$14,142,996. This amount represents funds that were received during the 2014/15 school year but were not expended as of June 30, 2015. The district may utilize these funds in the subsequent year in accordance with the terms and provisions contained in their grant contracts and agreements.

CAPITAL PROJECTS FUND

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

The New Jersey School Development Authority (SDA) issued bonds to fund a major portion of the District's capital projects. A significant portion of the revenue and offsetting expenditures reported in the fund financial statements were the result of on-behalf transaction representing the capital dollars the SDA spent for school facility improvements on the District's behalf. For the fiscal year ended June 30, 2015, the amount recorded as on-behalf was \$65,292,158 and represented an increase of \$59,038,165 over the previous year.

PROPRIETARY FUNDS

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

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2015

CAPITAL ASSETS

At June 30, 2015, the District had invested in excess of \$332 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment and various other machinery and equipment. Total depreciation expense for the year exceeded \$14.9 million. No depreciation is recorded on construction in progress until such facilities are placed into service.

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

Capital Assets at June 30, 2015 and 2014

	<u>Governmental</u>		<u>Business- Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Land	\$ 9,006,387	\$ 9,006,387			\$ 9,006,387	\$ 9,006,387
Construction in Progress	68,960,982	38,898,254			68,960,982	38,898,254
Buildings and Improvements	425,447,579	386,073,797	\$ 1,352,656	\$ 1,352,656	426,800,235	387,426,453
Machinery and Equipment	23,283,542	22,916,556	2,623,554	2,547,161	25,907,096	25,463,717
Less: Accumulated Depreciation	<u>(194,579,886)</u>	<u>(179,685,314)</u>	<u>(3,594,248)</u>	<u>(3,513,254)</u>	<u>(198,174,134)</u>	<u>(183,198,568)</u>
Total	\$ 332,118,604	\$ 277,209,680	\$ 381,962	\$ 386,563	\$ 332,500,566	\$ 277,596,243

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

Construction – Next Five Years

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

PATERSON PUBLIC SCHOOLS

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

FISCAL YEAR ENDED JUNE 30, 2015

Long-Term Liabilities

At year-end, the District has \$140,950,515 in long-term liabilities; the District had \$5,897,331 in outstanding certificates of participation (COPS) under a lease-purchase agreement, net of unamortized discount, \$129,796,791 in net pension liability and \$5,256,393 in employee compensated absences payable. More detailed financial information about the District's long-term liabilities is presented in Notes to the Financial Statements.

Long-Term Liabilities as of June 30, 2015 and 2014

	<u>Governmental Activities</u>		
	<u>2015</u>	<u>2014</u>	<u>Percentage Change</u>
Obligations Under Lease-Purchase Agreements, Net	\$ 5,897,331	\$ 6,938,975	-15%
Net Pension Liability	129,796,791	130,517,153	-1%
Compensated Absences Payable	<u>5,256,393</u>	<u>6,681,801</u>	-21%
Total	<u>\$ 140,950,515</u>	<u>\$ 144,137,929</u>	-2%

FACTORS BEARING ON THE DISTRICT'S FUTURE

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

Many of these factors were considered by the District's administration during the process of developing the fiscal year 2015-16 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing salary and related benefit costs and contributions to charter schools.

These indicators were considered when adopting the budget for fiscal year 2015-2016. Budgeted expenditures in the General Fund decreased 6% to \$477,481,718 for fiscal year 2015-2016. Budgeted expenditures in the Special Revenue Fund increased 1% to \$89,457,689 for fiscal year 2015-2016.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

DISTRICT WIDE FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
STATEMENT OF NET POSITION
JUNE 30, 2015

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 32,638,274	\$ 1,879,088	\$ 34,517,362
Receivables, net			
Receivables from Other Governments	7,758,321	3,006,452	10,764,773
Other	1,234,940		1,234,940
Internal Balances	2,410,368	(2,410,368)	
Inventory		292,271	292,271
Capital Assets, Not Being Depreciated	77,967,369		77,967,369
Capital Assets, Being Depreciated, Net	254,151,235	381,962	254,533,197
Total Assets	376,160,507	3,149,405	379,309,912
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount on Net Pension Liability	5,752,497		5,752,497
Deferred Amount on Refunding of Debt	190,579	-	190,579
Total Deferred Outflows of Resources	5,943,076	-	5,943,076
Total Assets and Deferred Outflows of Resources	382,103,583	3,149,405	385,252,988
LIABILITIES			
Accounts Payable and Other Current Liabilities	28,007,989	196,331	28,204,320
Payable to Other Governments	212,345		212,345
Unearned Revenue	14,488,625		14,488,625
Accrued Interest Payable	39,400		39,400
Noncurrent Liabilities			
Due Within One Year	7,871,506		7,871,506
Due Beyond One Year	133,079,009	-	133,079,009
Total Liabilities	183,698,874	196,331	183,895,205
DEFERRED INFLOWS OF RESOURCES			
Deferred Amount on Net Pension Liability	7,735,184		7,735,184
Deferred Commodities Revenue	-	6,146	6,146
Total Deferred Inflows of Resources	7,735,184	6,146	7,741,330
Total Liabilities Deferred Inflows of Resources	191,434,058	202,477	191,636,535
NET POSITION			
Net Investment in Capital Assets	326,411,852	381,962	326,793,814
Restricted for:			
Capital Projects	8,000,000		8,000,000
Debt Service	1		1
Unrestricted	(143,742,328)	2,564,966	(141,177,362)
Total Net Position	\$ 190,669,525	\$ 2,946,928	\$ 193,616,453

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

**PATERSON PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Instruction							
Regular	\$ 291,412,262	\$ 845,262	\$ 90,900,188	\$ 287,507	\$ (199,379,305)		\$ (199,379,305)
Special Education	88,380,425		41,146,077	-	(47,234,348)		(47,234,348)
Other Instruction	30,731,796		5,216,318	57,343	(25,458,135)		(25,458,135)
School Sponsored Activities and Athletics	2,518,695				(2,518,695)		(2,518,695)
Community Services	2,327,016		2,966		(2,324,050)		(2,324,050)
Support Services							
Student and Instruction Related Svcs.	105,598,719		33,234,593		(72,364,126)		(72,364,126)
General Administrative Services	8,585,462		1,123,788		(7,461,674)		(7,461,674)
School Administrative Services	26,740,209		5,757,498		(20,982,711)		(20,982,711)
Central and Other Support Services	14,513,187		16,515		(14,496,672)		(14,496,672)
Plant Operations and Maintenance	64,495,295		11,459,975	65,372,248	12,336,928		12,336,928
Pupil Transportation	18,367,644		3,253,910		(15,113,734)		(15,113,734)
Interest on Long-Term Debt	298,319		157,486		(140,833)	-	(140,833)
Total Governmental Activities	653,969,029	845,262	192,269,314	65,717,098	(395,137,355)	-	(395,137,355)
Business-Type Activities							
Food Service	16,326,907	102,607	16,526,023	-		\$ 301,723	301,723
Total Business-Type Activities	16,326,907	102,607	16,526,023	-	-	301,723	301,723
Total Primary Government	\$670,295,936	\$ 947,869	\$ 208,795,337	\$ 65,717,098	(395,137,355)	301,723	(394,835,632)

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

**PATERSON PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes	\$ 38,955,956		\$ 38,955,956
Property Taxes, Levied for Debt Service	505,199		505,199
State Aid - Unrestricted	369,511,217		369,511,217
Federal Grants for School Based Budgets	6,821,305		6,821,305
State Aid for Debt Service Principal	639,614		639,614
Investment Earnings	168,921		168,921
Miscellaneous Income	3,646,406		3,646,406
Total General Revenues	420,248,618	-	420,248,618
Change in Net Position	25,111,263	\$ 301,723	25,412,986
Net Position, Beginning of Year (Restated)	165,558,262	2,645,205	168,203,467
Net Position, End of Year	<u>\$ 190,669,525</u>	<u>\$ 2,946,928</u>	<u>\$ 193,616,453</u>

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

FUND FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 21,291,349	\$ 11,346,924		\$ 1	\$ 32,638,274
Receivables, Net					
Receivables From Other Governments	1,843,829	5,247,610	\$ 666,882		7,758,321
Accounts	1,208,598				1,208,598
Due From Other Funds	2,759,318	-	-	-	2,759,318
Total Assets	<u>\$ 27,103,094</u>	<u>\$ 16,594,534</u>	<u>\$ 666,882</u>	<u>\$ 1</u>	<u>\$ 44,364,511</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 17,665,936	\$ 1,892,025	\$ 95,855		\$ 19,653,816
Accrued Salaries and Wages	2,110,751	155,654			2,266,405
Due to Other Funds	-		322,608		322,608
Payable to Federal Government		64			64
Payable to State Government		212,281			212,281
Claims and Judgments Payable	3,115,320				3,115,320
Accrued Liability for Insurance Claims	230,535				230,535
Compensated Absences Payable	2,550,399				2,550,399
Other Liabilities		191,514			191,514
Unearned Revenue	97,210	14,142,996	248,419		14,488,625
Total Liabilities	<u>25,770,151</u>	<u>16,594,534</u>	<u>666,882</u>	<u>-</u>	<u>43,031,567</u>
Fund Balances (Deficits)					
Restricted					
Capital Reserve	3,182,000				3,182,000
Capital Reserve-Designated for					
Subsequent Year's Expenditures	4,818,000				4,818,000
Emergency Reserve	1,000,000				1,000,000
Excess Surplus, Designated for Subsequent					
Years' Expenditures	2,168,294				2,168,294
Debt Service				\$ 1	1
Assigned					
Year End Encumbrances	435,028				435,028
Designated for Subsequent Year's Expenditures	25,000,000				25,000,000
Unassigned	(35,270,379)	-	-	-	(35,270,379)
Total Fund Balances	<u>1,332,943</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1,332,944</u>
Total Liabilities and Fund Balances	<u>\$ 27,103,094</u>	<u>\$ 16,594,534</u>	<u>\$ 666,882</u>	<u>\$ 1</u>	

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

**PATERSON PUBLIC SCHOOLS
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2015**

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

\$ 1,332,944

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$526,698,490 and the accumulated depreciation is \$194,579,886

332,118,604

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

190,579

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

Deferred Outflows of Resources
Deferred Inflows of Resources

\$ 5,752,497
(7,735,184)

(1,982,687)

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

(39,400)

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of the following:

Obligations Under Lease Purchase (COPS), Net (5,897,331)
Compensated Absences (5,256,393)
Net Pension Liability (129,796,791)

(140,950,515)

Net Position of Governmental Activities

\$ 190,669,525

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

PATERSON PUBLIC SCHOOLS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local Sources					
Property Tax Levy	\$ 38,955,956			\$ 505,199	\$ 39,461,155
Tuition Charges	845,262				845,262
Interest Earnings	168,921				168,921
Miscellaneous	3,646,406	\$ 216,736	22,914	-	3,886,056
Total - Local Sources	43,616,545	216,736	22,914	505,199	44,361,394
State Sources	443,168,002	45,949,230	65,349,334	797,100	555,263,666
Federal Sources	1,074,686	34,903,527	-	-	35,978,213
Total Revenues	487,859,233	81,069,493	65,372,248	1,302,299	635,603,273
EXPENDITURES					
Current					
Instruction					
Regular Instruction	216,720,010	51,477,440			268,197,450
Special Education Instruction	74,765,774	4,581,651			79,347,425
Other Instruction	26,651,842	2,211,349			28,863,191
School Sponsored Activities and Athletics	2,437,461				2,437,461
Community Services	2,317,269				2,317,269
Support Services					
Student and Instruction Related Services	77,271,198	18,475,811			95,747,009
General Administrative Services	7,708,360	19,868			7,728,228
School Administrative Services	23,385,812				23,385,812
Central and Other Support Services	13,615,234				13,615,234
Plant Operations and Maintenance	55,488,641				55,488,641
Pupil Transportation	18,292,456	42,026			18,334,482
Debt Service					
Principal				1,045,000	1,045,000
Interest and Other Charges				257,300	257,300
Capital Outlay	4,086,398	344,850	65,372,248		69,803,496
Total Expenditures	522,740,455	77,152,995	65,372,248	1,302,300	666,567,998
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,881,222)	3,916,498	-	(1)	(30,964,725)
OTHER FINANCING SOURCES (USES)					
Transfers In	6,821,305	2,904,807	-		9,726,112
Transfers Out	(2,904,807)	(6,821,305)	-		(9,726,112)
Total Other Financing Sources and Uses	3,916,498	(3,916,498)	-	-	-
Net Change in Fund Balances	(30,964,724)	-	-	(1)	(30,964,725)
Fund Balance, Beginning of Year	32,297,667	-	-	2	32,297,669
Fund Balance, End of Year	\$ 1,332,943	\$ -	\$ -	\$ 1	\$ 1,332,944

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

PATERSON PUBLIC SCHOOLS
ILLUSTRATIVE RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
WITH THE DISTRICT-WIDE STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Total net change in fund balances - governmental funds (Exhibit B-2) **\$ (30,964,725)**

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

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

Capital Outlays	\$ 69,803,496	
Depreciation Expense	<u>(14,894,572)</u>	
		54,908,924

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

Principal Repayment on Lease Purchase (COPS)		1,045,000
Amortization of Original Issue Discount	(3,356)	
Amortization of Deferred Amount on Refunding	<u>(50,492)</u>	
		(53,848)

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

Decrease in Accrued Interest	12,829	
Increase in Pension Expenses	(1,262,325)	
Decrease in Compensated Absences	<u>1,425,408</u>	
		<u>175,912</u>

Change in net position of governmental activities (Exhibit A-2) **\$ 25,111,263**

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

PROPRIETARY FUNDS

**PATERSON PUBLIC SCHOOLS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2015**

	Business-Type Activities - Enterprise Fund
	Food Service
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 1,879,088
Intergovernmental Accounts Receivable	3,006,452
Inventory	292,271
Total Current Assets	5,177,811
Capital Assets	
Facility Improvements	1,352,656
Machinery and Equipment	2,623,554
Less Accumulated Depreciation	(3,594,248)
Total Capital Assets	381,962
Total Assets	5,559,773
LIABILITIES	
Current Liabilities	
Accounts Payable	158,258
Accrued Salaries and Wages	38,073
Due to Other Funds	2,410,368
Total Current Liabilities	2,606,699
Total Liabilities	2,606,699
DEFERRED INFLOWS OF RESOURCES	
Deferred Commodities Revenue	6,146
Total Deferred Inflows of Resources	6,146
Total Liabilities and Deferred Inflows of Resources	2,612,845
NET POSITION	
Investment in Capital Assets	381,962
Unrestricted	2,564,966
Total Net Position	\$ 2,946,928

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

**PATERSON PUBLIC SCHOOLS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Business-Type Activities - Enterprise Fund
	Food Service
OPERATING REVENUES	
Charges for services	
Daily Sales	\$ 23,589
Special Functions	15,026
Miscellaneous	63,992
	<hr/>
Total Operating Revenues	102,607
	<hr/>
OPERATING EXPENSES	
Cost of Sales	8,327,286
Salaries and Payroll Taxes	4,798,557
Employee Benefits	2,010,116
Repairs and Maintenance	364,685
Purchased Services	53,110
Other Expenses	518,498
Supplies and Materials	173,661
Depreciation	80,994
	<hr/>
Total Operating Expenses	16,326,907
	<hr/>
Operating Loss	(16,224,300)
	<hr/>
NONOPERATING REVENUES	
State Sources	
State School Lunch Program	182,744
Federal Sources	
Fresh Fruit and Vegetable Program	288,489
School Breakfast Program	4,451,724
National School Lunch Program	11,037,825
After School Snack Program	226,486
Summer Food Program	338,755
	<hr/>
Total Nonoperating Revenues	16,526,023
	<hr/>
Change in Net Position	301,723
	<hr/>
Net Position, Beginning of Year	2,645,205
	<hr/>
Net Position, End of Year	\$ 2,946,928
	<hr/>

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

**PATERSON PUBLIC SCHOOLS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Business-Type Activities - Enterprise Funds
	Food Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Receipts from Customers	\$ 102,607
Cash Payments for Employees Salaries, Payroll Taxes and Benefits	(6,801,346)
Cash Payments to Suppliers for Goods and Services	(9,449,672)
Net Cash Used For Operating Activities	(16,148,411)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Cash Payments to Other Funds	(655,695)
Cash Receipts from State and Federal Subsidy	16,469,342
Net Cash Provided By Non-Capital Financing Activities	15,813,647
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Capital Assets	(76,393)
Net Cash Used for Capital and Related Financing Activities	(76,393)
Net Decrease in Cash and Cash Equivalents	(411,157)
Cash and Cash Equivalents—Beginning of Year	2,290,245
Cash and Cash Equivalents—End of Year	\$ 1,879,088
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:	
Operating Loss	\$ (16,224,300)
Adjustments to Reconcile Operating Loss to Net Cash Used For Operating Activities	
Depreciation	80,994
Non-Cash Federal Assistance - Food Distribution Program	870,598
Changes in Assets, Liabilities and Deferred Inflows of Resources:	
(Increase) Decrease in Inventories	(120,882)
Increase (Decrease) in Accounts Payable	(768,077)
Increase (Decrease) in Accrued Salaries and Wages	7,327
Increase (Decrease) in Deferred Commodities Revenue	5,929
Total Adjustments	75,889
Net Cash Used For Operating Activities	\$ (16,148,411)
Non-Cash Investing, Capital and Financing Activities:	
Value Received - Food Distribution Program	\$ 876,527

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

FIDUCIARY FUNDS

PATERSON PUBLIC SCHOOLS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2015

	<u>Unemployment Compensation Trust Fund</u>	<u>Private-Purpose Scholarship Trust Fund</u>	<u>Agency Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 5,433,659	\$ 45,759	\$ 3,877,048
Total Assets	<u>5,433,659</u>	<u>45,759</u>	<u>\$ 3,877,048</u>
LIABILITIES			
Intergovernmental Payable - State	184,786		
Payroll Deductions and Withholdings			\$ 3,549,832
Summer Payment Plan Deposits			14,660
Payable To Student Groups			286,214
Due To Other Funds			<u>26,342</u>
Total Liabilities	<u>184,786</u>	<u>-</u>	<u>\$ 3,877,048</u>
NET POSITION			
Held In Trust For Unemployment Claims and Other Purposes	<u>\$ 5,248,873</u>	<u>\$ 45,759</u>	

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

PATERSON PUBLIC SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Unemployment Compensation Trust Fund</u>	<u>Private Purpose Scholarship Trust Fund</u>
ADDITIONS		
Contributions		
Employees	\$ 763,998	\$ 2,689
Private Donations	-	-
	<u>763,998</u>	<u>2,689</u>
Total Additions	<u>763,998</u>	<u>2,689</u>
DEDUCTIONS		
Unemployment Claims and Contributions	1,138,784	
Scholarship Awards		3,000
	<u>1,138,784</u>	<u>3,000</u>
Total Deductions	<u>1,138,784</u>	<u>3,000</u>
Change in Net Position	(374,786)	(311)
Net Position, Beginning of Year	<u>5,623,659</u>	<u>46,070</u>
Net Position, End of Year	<u>\$ 5,248,873</u>	<u>\$ 45,759</u>

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

NOTES TO THE FINANCIAL STATEMENTS

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

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

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

B. New Accounting Standards

During fiscal year 2015, the District adopted the following GASB statements:

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

- GASB 68, *Accounting and Financial Reporting for Pensions*. The objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria.
- GASB 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, should be applied simultaneously with the provisions of Statement 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.

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

- GASB 72, *Fair Value Measurement and Application*, will be effective beginning with the fiscal year ending June 30, 2016. This Statement addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.
- GASB 73, *Accounting and Financial Reporting for Pensions and Related Assets that Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability.
- GASB 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.
- GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, will be effective beginning with the fiscal year ending June 30, 2018. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.
- GASB 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, will be effective beginning with the fiscal year ending June 30, 2016. The objective of this Statement is to identify – in the context of the current governmental financial reporting environment – the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements

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

District-Wide Financial Statements

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

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

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

Fund Financial Statements

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (Continued)

The District reports the following major governmental funds:

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

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

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

The *debt service fund* accounts for the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long-term general obligation debt of governmental funds.

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

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

Additionally, the government reports the following fund type:

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

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

Reclassifications

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

1. Cash, Cash Equivalents and Investments

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

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

2. Receivables

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. *Inventories*

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

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

4. *Capital Assets*

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

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

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

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items, which arise only under the accrual basis of accounting that qualify for reporting in this category. One item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; and (4) changes in proportion and differences between employer contributions and proportionate share of contributions. These amounts are deferred and amortized over future years. The other item that qualifies for reporting in this category is the deferred commodities revenue, reported in both the district-wide and the proprietary funds statements of net position. The deferred commodities revenue represents the estimated market value of the donated and unused Federal commodities at year end. This amount is deferred and recognized as an inflow of resources in the period the commodities are consumed.

6. Compensated Absences

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

7. Pensions

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

7. Pensions (Continued)

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

8. Long-Term Obligations

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

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

9. Net Position/Fund Balance

District-Wide Statements

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

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

Governmental Fund Statements

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

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental Fund Statements (Continued)

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

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

Capital Reserve - Designated for Subsequent Year's Budget – This designation was created to dedicate the portion of capital reserve fund balance appropriated in the adopted 2015/2016 District budget certified for taxes.

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

Excess Surplus – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2014 audited excess surplus that was appropriated in the 2015/2016 original budget certified for taxes.

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

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

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2015/2016 District budget certified for taxes.

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

3. Tuition Revenues and Expenditures

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

Tuition Expenditures - Tuition charges for the fiscal years 2013-2014 and 2014-2015 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

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

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

The annual budget is reviewed by the Board and approved by the State District Superintendent in the spring of the preceding year for the general, special revenue and debt service funds. The District is not required to adopt an annual budget for the capital projects fund. The budget is submitted to the State Commissioner of Education and County Superintendent for their review and approval. Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the State District Superintendent as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The District approved several budget transfers during 2014/2015. Also, during 2014/2015 the District increased the original budget by \$8,768,113. The increase was funded by additional restricted miscellaneous revenue, grant awards and the reappropriation of prior year general fund encumbrances.

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

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

B. Excess Expenditures Over Appropriations

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund			
Undistributed Expenditures			
Student Transportation Services			
Contracted Services-Regular-ESC's	\$3,729,069	\$5,297,179	\$1,568,110
Contracted Services-Special Ed.-ESC's	1,795,099	3,216,165	1,421,066

The above variances were offset with other available resources.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Deficit Fund Equity

The District has an unassigned fund deficit of \$35,270,379 in the General Fund as of June 30, 2015 as reported in the fund financial statements (modified accrual basis). NJSA 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record these delayed state aid payments as revenue, for budget purposes only, in the current school budget year. The statute provides legal authority for school districts to recognize this revenue in the current budget year. GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", requires that intergovernmental transactions (revenue, expenditure, asset, liability) should be recognized in symmetry (i.e., if one government recognizes an asset, the other government recognizes a liability). Since the State of New Jersey is recording certain 2014/2015 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$35,270,379 in the General Fund is less than the delayed state aid payments.

D. Capital Reserve

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

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

The activity of the capital reserve for the fiscal year ended June 30, 2015 is as follows:

Balance, July 1, 2014	<u>\$ 8,000,000</u>
Balance, June 30, 2015	<u><u>\$ 8,000,000</u></u>

At June 30, 2015, \$4,818,000 of the capital reserve balance was designated and appropriated in the 2015/2016 original budget certified for taxes.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

E. Emergency Reserve

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

Funds placed in the emergency reserve are restricted to finance reasonably unforeseeable costs and shall not include additional costs due to poor planning. A District may appropriate funds into the emergency reserve in the annual General Fund budget certified for taxes or by transfer by board resolution at year end of any unanticipated revenue or unexpended line item appropriation amounts or both. Withdrawals from the reserve require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health care costs in excess of four percent. Pursuant to NJAC 6A:23A-14.4(A), the balance in the reserve cannot at any time exceed the greater of \$250,000 or one percent of the school district's General Fund budget as certified for taxes up to a maximum of \$1,000,000.

The activity of the emergency reserve for the fiscal year ended June 30, 2015 is as follows:

Balance, July 1, 2014	<u>\$ 1,000,000</u>
Balance, June 30, 2015	<u>\$ 1,000,000</u>

F. Maintenance Reserve

A maintenance reserve account was established by the District. The accumulation of funds will be used for required maintenance of school facilities expenditures in subsequent fiscal years. The maintenance reserve is maintained in the General Fund and its activity is included in the General Fund annual budget.

Funds placed in the maintenance reserve are restricted to required maintenance activities for a school facility as reported in the comprehensive maintenance plan. A District may appropriate funds into the maintenance reserve in the annual General Fund budget certified for taxes or by transfer by board resolution at year end of any unanticipated revenue or unexpended line item appropriation amounts or both. Pursuant to N.J.A.C. 6A:23A-14.2(g), the balance in the reserve cannot at any time exceed four percent of the replacement cost of the school district's school facilities for the current year.

The activity of the maintenance reserve for the fiscal year ended June 30, 2015 is as follows:

Balance, July 1, 2014	\$ 6,490,858
Withdrawals	
Approved in District Budget	<u>(6,490,858)</u>
Balance, June 30, 2015	<u>\$ -</u>

G. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Reserved Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2015 is \$2,168,294. This amount was designated and appropriated in the 2015/2016 original budget certified for taxes.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

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

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2015, the book value of the Board's deposits were \$43,873,828 and bank and brokerage firm balances of the Board's deposits amounted to \$62,586,430. The Board's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" are categorized as:

Depository Account

Insured	\$ 62,321,957
Uninsured and Collateralized	<u>264,473</u>
	<u>\$ 62,586,430</u>

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2015 the Board's bank balance of \$264,473 was exposed to custodial credit risk as follows:

Depository Account

Uninsured and Collateralized:

Collateral held by pledging financial institution's trust department but not in the District's name	<u>\$ 264,473</u>
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Investments

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

As of June 30, 2015, the Board had no outstanding investments.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables

Receivables as of June 30, 2015 for the district's individual major funds, in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>Total</u>
Receivables:					
Accounts	\$ 1,208,598				\$ 1,208,598
Intergovernmental					
Federal	336,887	\$ 4,890,395		\$ 2,973,163	8,200,445
State	866,267	357,215	\$ 491,600	33,289	1,748,371
Local	<u>640,675</u>	<u>-</u>	<u>175,282</u>	<u>-</u>	<u>815,957</u>
Gross Receivables	3,052,427	5,247,610	666,882	3,006,452	11,973,371
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 3,052,427</u>	<u>\$ 5,247,610</u>	<u>\$ 666,882</u>	<u>\$ 3,006,452</u>	<u>\$ 11,973,371</u>

C. Unearned Revenue

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

General Fund	
Unencumbered Restricted Formula Aid	\$ 21,298
Unencumbered Insurance Proceeds	75,912
Special Revenue Fund	
Unencumbered Grant Draw Downs	13,709,895
Grant Draw Downs Reserved for Encumbrances	433,101
Capital Projects Fund	
Unrealized School Facility Grants	71,853
Unrealized City Contribution	<u>176,566</u>
Total Unearned Revenue for Governmental Funds	<u>\$ 14,488,625</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2015 was as follows:

	Balance, July 1, 2014	Increases	Decreases	Balance, June 30, 2015
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 9,006,387			\$ 9,006,387
Construction in Progress	38,898,254	\$ 30,307,619	\$ (244,891)	68,960,982
Total Capital Assets, Not Being Depreciated	47,904,641	30,307,619	(244,891)	77,967,369
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	386,073,797	39,373,782		425,447,579
Machinery and Equipment	22,916,556	366,986	-	23,283,542
Total Capital Assets Being Depreciated	408,990,353	39,740,768	-	448,731,121
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(165,567,736)	(13,546,304)		(179,114,040)
Machinery and Equipment	(14,117,578)	(1,348,268)	-	(15,465,846)
Total Accumulated Depreciation	(179,685,314)	(14,894,572)	-	(194,579,886)
Total Capital Assets, Being Depreciated, Net	229,305,039	24,846,196	-	254,151,235
Governmental Activities Capital Assets, Net	\$ 277,209,680	\$ 55,153,815	\$ (244,891)	\$ 332,118,604
Business-Type Activities:				
Capital Assets, Being Depreciated:				
Facilities Improvements	\$ 1,352,656			\$ 1,352,656
Machinery and Equipment	2,547,161	\$ 76,393	-	2,623,554
Total Capital Assets Being Depreciated	3,899,817	76,393	-	3,976,210
Less Accumulated Depreciation for:				
Facilities Improvements	(1,352,656)			(1,352,656)
Machinery and Equipment	(2,160,598)	(80,944)	-	(2,241,542)
Total Accumulated Depreciation	(3,513,254)	(80,944)	-	(3,594,198)
Total Capital Assets, Being Depreciated, Net	386,563	(4,551)	-	382,012
Business-Type Activities Capital Assets, Net	\$ 386,563	\$ (4,551)	\$ -	\$ 382,012

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

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

Governmental Activities:

Instruction

Regular	\$ 1,595,720
Special Education	93,209
Other Instruction	337,699
School Sponsored Activities and Athletics	<u>54,405</u>
Total Instruction	<u>2,081,033</u>

Support Services

Student and Instruction Related Services	2,345,016
General Administrative Services	381,985
School Administrative Services	488,171
Central and Other Support Services	776,927
Plant Operations and Maintenance	8,796,620
Student Transportation	<u>24,820</u>

Total Support Services	<u>12,813,539</u>
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Total Governmental Funds	<u>14,894,572</u>
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Total Depreciation Expense - Governmental Activities	<u>\$ 14,894,572</u>
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Business-Type Activities:

Food Service Fund	<u>\$ 80,994</u>
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**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2015, is as follows:

Due to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Capital Projects Fund	\$ 322,608
General Fund	Food Service Fund	2,410,368
General Fund	Payroll Agency Fund	26,342
Total		<u>\$ 2,759,318</u>

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

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

Interfund transfers

	<u>Transfer In:</u>		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Transfer Out:			
General Fund		\$ 2,904,807	\$ 2,904,807
Special Revenue Fund	\$ 6,821,305	-	6,821,305
Total Transfers Out	<u>\$ 6,821,305</u>	<u>\$ 2,904,807</u>	<u>\$ 9,726,112</u>

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Leases

Lease Purchase Agreements

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

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

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

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

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

Governmental Activities:

<u>Fiscal Year Ended June 30,</u>	<u>Certificates of Participation</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2016	\$ 1,085,000	\$ 214,700	\$ 1,299,700
2017	1,135,000	170,300	1,305,300
2018	1,180,000	124,000	1,304,000
2019	1,230,000	75,800	1,305,800
2020	1,280,000	25,600	1,305,600
	<u>\$ 5,910,000</u>	<u>\$ 610,400</u>	<u>\$ 6,520,400</u>

G. Long-Term Debt

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2015 was as follows:

6% of Equalized Valuation Basis (Municipal)	\$ 409,009,586
Less: Net Debt (Type I School Debt)	<u>-</u>
Remaining Borrowing Power	<u>\$ 409,009,586</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

H. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2015, was as follows:

	Balance, July 1, 2014	Additions	Reductions	Balance, June 30, 2015	Due Within One Year
Governmental Activities:					
Lease-Purchase Agreement ("COPS")	\$ 6,955,000		\$ (1,045,000)	\$ 5,910,000	\$ 1,085,000
Less: Discount	(16,025)	-	3,356	(12,669)	-
Total Lease - Purchase Agreements (Net)	6,938,975	-	(1,041,644)	5,897,331	1,085,000
Compensated Absences	6,681,801	\$ 1,128,992	(2,554,400)	5,256,393	611,500
Net Pension Liability	130,517,153	1,262,325	(1,982,687)	129,796,791	6,175,006
Governmental Activity Long-Term Liabilities	<u>\$ 144,137,929</u>	<u>\$ 2,391,317</u>	<u>\$ (5,578,731)</u>	<u>\$ 140,950,515</u>	<u>\$ 7,871,506</u>

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

NOTE 4 OTHER INFORMATION

A. Risk Management

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

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

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2015, 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 \$3,345,855 reported at June 30, 2015 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.

PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Changes in the balances of claims liabilities for the workmen's compensation plan for the fiscal years ended June 30, 2015 and 2014 are as follows:

Governmental Activities:	<u>Fiscal Year Ended</u>	
	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Unpaid Claims, Beginning of Year	\$ 3,433,545	\$ 4,208,650
Incurred Claims (Including IBNR)	1,840,890	1,451,065
Claim Payments	<u>(1,928,580)</u>	<u>(2,226,170)</u>
Unpaid Claims, End of Year	<u>\$ 3,345,855</u>	<u>\$ 3,433,545</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.

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

<u>Fiscal Year Ended</u> <u>June 30,</u>	<u>District</u> <u>Contributions</u>	<u>Employee</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2015	None	\$ 763,998	\$ 1,138,784	\$ 5,248,873
2014	\$ 1,000,000	729,006	796,108	5,623,659
2013	1,500,000	674,215	598,821	4,690,761

B. Contingent Liabilities

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

Federal and State Awards – The Board participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Board may be required to reimburse the grantor government. As of June 30, 2015, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

C. Federal Arbitrage Regulations

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2015, the District had no estimated arbitrage earnings due to the IRS.

D. Employee Retirement Systems and Pension Plans

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

Public Employees' Retirement System (PERS) – Established in January 1955, under the provisions of N.J.S.A. 43:15A to provide coverage, including post-retirement health care, to substantially all full time employees of the State or any county, municipality, school district, or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for post-retirement health care coverage. PERS is a cost sharing multi-employer defined benefit pension plan.

Teachers' Pension and Annuity Fund (TPAF) – Established in January 1955, under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time certified teachers or professional staff of the public school systems in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for post-retirement health care coverage. TPAF is a cost sharing plan with special funding situations.

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

Defined Contribution Retirement Program (DCRP) – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected, certain appointed officials, and certain Board employees not eligible for enrollment in PERS or TPAF. Effective July 1, 2007 membership is mandatory for such individuals with vesting occurring after one (1) year of membership. DCRP is a defined contribution pension plan.

Other Pension Funds

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

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

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

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Basis of Accounting

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

Investment Valuation

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

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

Funding Status and Funding Progress

As of July 1, 2013, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 62.8 percent with an unfunded actuarial accrued liability of \$51.0 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 54.2 percent and \$37.3 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 75.4 percent and \$13.7 billion, respectively.

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

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

Actuarial Methods and Assumptions

In the July 1, 2013 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) an investment rate of return for the retirement systems of 7.90 percent and (b) projected salary increases of 4.24 percent for the PERS and 3.33 percent for TPAF.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Employer and Employee Pension Contributions

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contributions by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 6.9% for PERS, 6.9% for TPAF and 5.50% for DCRP of the employee's annual compensation.

Annual Pension Costs (APC)

Per the requirements of GASB Statement No. 27 *Accounting for Pensions by State and Local Government Employees*, for the fiscal year ended June 30, 2015 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the fiscal years ended June 30, 2015, 2014 and 2013 the Board was required to contribute for PERS and DCRP and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

<u>Fiscal Year Ended</u> <u>June 30,</u>	<u>PERS</u>	<u>On-behalf</u> <u>TPAF</u>	<u>DCRP</u>
2015	\$ 5,701,280	\$ 10,010,684	\$ 3,456
2014	5,130,575	7,867,867	-
2013	5,851,140	12,286,321	4,154

For fiscal years 2014/2015 and 2012/2013, the state contributed \$10,010,684 and \$12,286,321, respectively for normal cost pension, accrued liability and the NCGI premium. For fiscal year 2013/2014 the State did not contribute to the TPAF for accrued liability but did contribute \$7,867,867 for normal cost pension and NCGI premium.

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

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$14,579,550 during the fiscal year ended June 30, 2015 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been recognized in the district-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as a revenue and expense/expenditure in accordance with GASB No. 24.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS)

At June 30, 2015, the District reported in the statement of net position (accrual basis) a liability of \$129,796,791 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2014 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2014, the District's proportionate share was .69326 percent, which was an increase of .01035 percent from its proportionate share measured as of June 30, 2013.

For the fiscal year ended June 30, 2015, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$6,963,605 for PERS. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	\$ 4,081,508	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		\$ 7,735,184
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	<u>1,670,989</u>	<u>-</u>
Total	<u>\$ 5,752,497</u>	<u>\$ 7,735,184</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense as follows:

Fiscal Year Ending <u>June 30,</u>	<u>Total</u>
2016	\$ (876,352)
2017	(876,352)
2018	(876,352)
2019	(876,352)
2020	1,057,444
Thereafter	<u>465,277</u>
	<u>\$ (1,982,687)</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. The total pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	<u>PERS</u>
Inflation Rate	3.01%
Salary Increases:	
2012-2021	2.15-4.40%
	Based on Age
Thereafter	3.15-5.40%
	Based on Age
Investment Rate of Return	7.90%
Mortality Rate Table	RP-2000
Period of Actuarial Experience	July 1, 2008 -
Study Upon Which Actuarial	June 30, 2011
Assumptions were Based	

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	6.00%	0.80%
Core Bonds	1.00%	2.49%
Intermediate-Term Bonds	11.20%	2.26%
Mortgages	2.50%	2.17%
High Yield Bonds	5.50%	4.82%
Inflation-Indexed Bonds	2.50%	3.51%
Broad US Equities	25.90%	8.22%
Developed Foreign Equities	12.70%	8.12%
Emerging Market Equities	6.50%	9.91%
Private Equity	8.25%	13.02%
Hedge Funds/Absolute Return	12.25%	4.92%
Real Estate (Property)	3.20%	5.80%
Commodities	2.50%	5.35%

Discount Rate

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

<u>Plan</u>	<u>Discount Rate</u>
PERS	5.39%

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Discount Rate (Continued)

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

PERS

Period of Projected Benefit

Payments for which the Following
Rates were Applied:

Long-Term Expected Rate of Return Through June 30, 2033

Municipal Bond Rate * From July 1, 2033
and Thereafter

* The municipal bond return rate used is 4.29%. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the District's proportionate share of the PERS net pension liability calculated using the discount rate of 5.39%, as well as what the District's proportionate share of the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.39 percent) or 1-percentage-point higher (6.39 percent) than the current rate:

	1% Decrease (4.39%)	Current Discount Rate (5.39%)	1% Increase (6.39%)
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 163,288,257</u>	<u>\$ 129,796,791</u>	<u>\$ 101,672,422</u>

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2014. A sensitivity analysis specific to the District's net pension liability was not provided by the pension system.

Pension Plan Fiduciary Net Position

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF)

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

For the fiscal year ended June 30, 2015, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$53,487,703 for TPAF. This amount has been included in the district-wide statement of activities (accrual basis) as a revenue and expense in accordance with GASB No. 24.

At June 30, 2015 the State's proportionate share of the net pension liability attributable to the District is \$994,021,760. The nonemployer allocation percentages are based on the ratio of the State's contributions made as an employer and nonemployer towards the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF during the year ended June 30, 2014.

Actuarial Assumptions

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. The total pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%
Salary Increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment Rate of Return	7.90%
Mortality Rate Table	RP-2000
Period of Actuarial Experience	July 1, 2009 -
Study Upon Which Actuarial	June 30, 2012

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	6.00%	0.50%
Core Fixed Income	0.00%	2.19%
Core Bonds	1.00%	1.38%
Short-Term Bonds	0.00%	1.00%
Intermediate-Term Bonds	11.20%	2.60%
Long-Term Bonds	0.00%	3.23%
Mortgages	2.50%	2.84%
High Yield Bonds	5.50%	4.15%
Non-US Fixed Income	0.00%	1.41%
Inflation-Indexed Bonds	2.50%	1.30%
Broad US Equities	25.90%	5.88%
Large Cap US Equities	0.00%	5.62%
Mid Cap US Equities	0.00%	6.39%
Small Cap US Equities	0.00%	7.39%
Developed Foreign Equities	12.70%	6.05%
Emerging Market Equities	6.50%	8.90%
Private Equity	8.25%	9.15%
Hedge Funds/Absolute Return	12.25%	3.85%
Real Estate (Property)	3.20%	4.43%
Real Estate (REITS)	0.00%	5.58%
Commodities	2.50%	3.60%
Long Credit Bonds	0.00%	3.74%

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Discount Rate

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

<u>Plan</u>	<u>Discount Rate</u>
TPAF	4.68%

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

TPAF

Period of Projected Benefit

Payments for which the Following
Rates were Applied:

Long-Term Expected Rate of Return Through June 30, 2027

Municipal Bond Rate * From July 1, 2027
and Thereafter

* The municipal bond return rate used is 4.29%. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the State's proportionate share of the TPAF net pension liability attributable to the District calculated using the discount rate of 4.68%, as well as what the State's proportionate share of the TPAF net pension liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (3.68 percent) or 1-percentage-point higher (5.68 percent) than the current rate:

	1% Decrease (3.68%)	Current Discount Rate (4.68%)	1% Increase (5.68%)
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 1,195,549,732</u>	<u>\$ 994,021,760</u>	<u>\$ 826,409,811</u>

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2014. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2014 was not provided by the pension system.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Pension Plan Fiduciary Net Position

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

E. Post-Retirement Medical Benefits

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

As a result of implementing Governmental Accounting Standards Board (GASB) Statement No. 43, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* (OPEB), effective for Fiscal Year 2007, the State Health Benefits Program (SHBP), and the Prescription Drug Program (PDP), and Post-Retirement Medical (PRM) of the PERS and TPAF are combined and reported as Pension and Other employee Benefit Trust Funds in the State's Comprehensive Annual Financial Report (CAFR). Specifically, SHBP-State, and the PRM of the PERS are combined and reported as a Health Benefits Program Fund – State classified as a single employer plan. The SHBP-Local, PDP-Local, and the PRM of the TPAF-Local are combined and reported as Health Benefits Program Fund –Local Government classified as a cost-sharing multiple-employer plan in the State's CAFR. The post-retirement benefit programs had a total of 590 state and local participating employers and contributing entities for Fiscal Year 2014.

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

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

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

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Basis of Accounting

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

Significant Legislation

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

Investment Valuation

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

Funded Status and Funding Progress

As of July 1, 2013, the most recent actuarial valuation date, the State had a \$53.0 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$19.7 billion for state active and retired members and \$33.3 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

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

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

Actuarial Methods and Assumptions

In the July 1, 2013, OPEB actuarial valuation, the projected unit credit was used as the actuarial cost method. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

**PATERSON PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Post-Retirement Medical Benefits Contributions

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2014, there were 103,432, retirees receiving post-retirement medical benefits and the State contributed \$1.04 billion on their behalf. The cost of these benefits is funded through contributions by the State and in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in Fiscal Year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides employer paid health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$165.8 million toward Chapter 126 benefits for 18,122 eligible retired members in Fiscal Year 2014.

The State sets the contribution rate based on a pay as you go basis and not on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2015, 2014 and 2013 were \$15,891,967, \$12,900,343 and \$13,892,726, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

NOTE 5 RESTATEMENT

On July 1, 2014, the Paterson Public Schools implemented GASB Statement No. 68, "Accounting and Financial Reporting for Pensions. The Paterson Public Schools has determined that the effect of implementing this accounting change on the financial statements previously reported as of and for the fiscal year ended June 30, 2014 was to recognize the District's proportionate share of the Public Employees' Retirement System's (PERS) net pension liability, deferred outflows of resources and deferred inflows of resources with a corresponding reduction in the unrestricted component of net position in the amount of \$130,517,153. The result of this restatement is to reduce total net position of Governmental Activities at June 30, 2014 from \$296,075,415 as originally reported to \$165,558,262 as adjusted for the effects of the change in accounting principle.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 38,955,956		\$ 38,955,956	\$ 38,955,956	
Tuition	1,444,000		1,444,000	845,262	\$ (598,738)
Miscellaneous, Including Interest	5,192,000	\$ 234,906	5,426,906	3,815,327	(1,611,579)
Total - Local Sources	45,591,956	234,906	45,826,862	43,616,545	(2,210,317)
State Sources:					
Special Education Aid	15,680,979		15,680,979	15,680,979	
Extraordinary Aid	5,500,000		5,500,000	2,756,338	(2,743,662)
Categorical Security Aid	11,460,079		11,460,079	11,460,079	
Equalization Aid	369,020,610		369,020,610	369,020,610	
Transportation Aid	3,126,191		3,126,191	3,126,191	
PARCC Readiness Aid	273,080		273,080	273,080	
Per Pupil Growth Adjustment Aid	273,080		273,080	273,080	
Nonpublic Transportation Reimbursement				86,868	86,868
Internal Audit Reimbursement				218,829	218,829
Governmental Employee Interchange Act				239,892	239,892
On Behalf TPAF Pension Contributions (Non-Budgeted)				10,010,684	10,010,684
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)				15,891,967	15,891,967
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)				14,579,550	14,579,550
Total State Sources	405,334,019	-	405,334,019	443,618,147	38,284,128
Federal Sources:					
Special Education Medicare Incentive Program	1,400,000		1,400,000	1,074,686	(325,314)
Total - Federal Sources	1,400,000	-	1,400,000	1,074,686	(325,314)
Total Revenues	452,325,975	234,906	452,560,881	488,309,378	35,748,497
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	7,104,488	(56,933)	7,047,555	6,687,149	360,406
Grades 1-5 - Salaries of Teachers	41,489,766	2,103,320	43,593,086	41,985,910	1,607,176
Grades 6-8 - Salaries of Teachers	25,729,431	(453,938)	25,275,493	24,248,652	1,026,841
Grades 9-12 - Salaries of Teachers	31,078,695	284,474	31,363,169	30,154,479	1,208,690
Regular Programs - Home Instruction:					
Salaries of Teachers	306,000	415,633	721,633	721,633	
Purchased Professional-Educational Services	467,700	(307,997)	159,703	132,068	27,635
General Supplies	130,000	(129,647)	353	353	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	4,715,630	27,232	4,742,862	4,355,032	387,830
Purchased Professional-Educational Services	252,025	145,473	397,498	358,126	39,372
Purchased Technical Services	214,124	41,043	255,167	194,036	61,131
Other Purchased Services	106,852	(15,135)	91,717	42,090	49,627
Other Purchased Services (400-500 series)	682,261	(158,650)	523,611	517,909	5,702
General Supplies	5,498,145	953,787	6,451,932	5,855,849	596,083
Textbooks	336,365	57,844	394,209	334,955	59,254
Other Objects	115,115	(10,941)	104,174	48,308	55,866
TOTAL REGULAR PROGRAMS - INSTRUCTION	118,226,597	2,895,565	121,122,162	115,636,549	5,485,613
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,134,035	(120,271)	1,013,764	990,983	22,781
Other Salaries for Instruction	754,218	(34,279)	719,939	701,728	18,211
Purchased Professional-Educational Services	7,000		7,000	7,000	
Other Purchased Services (400-500 series)	800		800		800
General Supplies	43,350	2,698	46,048	37,383	8,665
Textbooks	4,600	(2,000)	2,600	1,062	1,538
Total Cognitive - Mild	1,944,003	(153,852)	1,790,151	1,738,156	51,995
Cognitive - Moderate:					
Salaries of Teachers	503,547	11,881	515,428	484,880	30,548
Other Salaries for Instruction	201,619	96,196	297,815	286,775	11,040
General Supplies	6,050	(2,060)	3,990	3,480	510
Textbooks	150	-	150	-	150
Total Cognitive - Moderate	711,366	106,017	817,383	775,135	42,248
Learning and/or Language Disabilities:					
Salaries of Teachers	3,454,081	53,396	3,507,477	3,120,911	386,566
Other Salaries for Instruction	2,811,532	160,016	2,971,548	2,756,656	214,892
Purchased Professional-Educational Services	800	(500)	300		300
Other Purchased Services (400-500 series)	49		49	30	19
General Supplies	94,598	(6,589)	88,009	66,061	21,948
Textbooks	11,050	(4,400)	6,650	1,996	4,654
Other Objects	408	-	408	195	213
Total Learning and/or Language Disabilities	6,372,518	201,923	6,574,441	5,945,849	628,592
Visual Impairments:					
General Supplies	2,100	(2,000)	100	100	
Textbooks	500	-	500	500	
Total Visual Impairments	2,600	(2,000)	600	600	

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Auditory Impairments:					
Salaries of Teachers	\$ 191,485	\$ 17,582	\$ 209,067	\$ 203,442	\$ 5,625
General Supplies	10,100	(489)	9,611	9,457	154
Total Auditory Impairments	201,585	17,093	218,678	212,899	5,779
Behavioral Disabilities:					
Salaries of Teachers	980,380	97,958	1,078,338	1,061,899	16,439
Other Salaries for Instruction	1,062,423	(101,259)	961,164	642,203	318,961
General Supplies	24,150	(6,972)	17,178	12,823	4,355
Textbooks	1,650	(150)	1,500	448	1,052
Total Behavioral Disabilities	2,068,603	(10,423)	2,058,180	1,717,373	340,807
Multiple Disabilities:					
Salaries of Teachers	733,910	(41,889)	692,021	602,400	89,621
Other Salaries for Instruction	599,728	38,527	638,255	550,711	87,544
General Supplies	29,950	(5,883)	24,067	11,664	12,403
Textbooks	12,650	(1,000)	11,650	11,628	22
Total Multiple Disabilities	1,376,238	(10,245)	1,365,993	1,176,403	189,590
Resource Room/Resource Center:					
Salaries of Teachers	18,496,238	(49,880)	18,446,358	17,472,968	973,390
Other Salaries for Instruction	335,761	15,008	350,769	326,557	24,212
Purchased Professional-Educational Services	6,000	(682)	5,318	5,318	-
Other Purchased Services (400-500 series)	84	-	84	50	34
General Supplies	88,885	(15,365)	73,520	60,572	12,948
Textbooks	20,250	(1,000)	19,250	16,530	2,720
Other Objects	480	-	480	98	382
Total Resource Room/Resource Center	18,947,698	(51,919)	18,895,779	17,882,093	1,013,686
Autism:					
Salaries of Teachers	1,202,448	60,901	1,263,349	1,116,105	147,244
Other Salaries for Instruction	1,079,185	251,856	1,331,041	1,065,922	265,119
General Supplies	15,000	-	15,000	10,991	4,009
Textbooks	9,500	-	9,500	-	9,500
Total Autism	2,306,133	312,757	2,618,890	2,193,018	425,872
Preschool Disabilities - Full-Time:					
Salaries of Teachers	816,114	(12,955)	803,159	803,159	-
Other Salaries for Instruction	740,630	47,722	788,352	788,352	-
General Supplies	10,000	(8,103)	1,897	1,897	-
Total Preschool Disabilities - Full-Time	1,566,744	26,664	1,593,408	1,593,408	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	35,497,488	436,015	35,933,503	33,234,934	2,698,569
Bilingual Education - Instruction					
Salaries of Teachers	15,330,526	(535,190)	14,795,336	13,731,974	1,063,362
Other Salaries for Instruction	501,936	52,328	554,264	513,612	40,652
Purchased Professional-Educational Services	6,000	(898)	5,102	5,101	1
Other Purchased Services (400-500 series)	8,159	1,000	9,159	9,106	53
General Supplies	303,339	(38,383)	264,956	205,809	59,147
Textbooks	35,300	(4,227)	31,073	16,719	14,354
Other Objects	4,090	(2,000)	2,090	1,064	1,026
Total Bilingual Education - Instruction	16,189,350	(527,370)	15,661,980	14,483,385	1,178,595
School-Spon. Co-curricular Actvts. - Inst.					
Salaries	260,233	4,340	264,573	161,962	102,611
Purchased Services (300-500 series)	10,340	-	10,340	-	10,340
Supplies and Materials	8,500	10,300	18,800	10,994	7,806
Other Objects	3,565	-	3,565	-	3,565
Total School-Spon. Co-curricular Actvts. - Inst.	282,638	14,640	297,278	172,956	124,322
School-Spon. Co-curricular Athletics - Inst.					
Salaries	1,169,124	(30,538)	1,138,586	1,082,276	56,310
Purchased Services (300-500 series)	280,328	24,424	304,752	277,648	27,104
Supplies and Materials	266,650	34,160	300,810	262,963	37,847
Other Objects	37,200	-	37,200	28,110	9,090
Total School-Spon. Co-curricular Athletics - Inst.	1,753,302	28,046	1,781,348	1,650,997	130,351
Before/After School Programs - Instruction					
Salaries of Teachers	923,447	40,910	964,357	431,759	532,598
Other Salaries for Instructions	76,276	11,837	88,113	49,203	38,910
Purchased Professional & Tech Services	-	99,142	99,142	96,632	2,510
Other Purchased Services (400-500 series)	14,000	(6,620)	7,380	450	6,930
Supplies and Materials	25,550	-	25,550	17,393	8,157
Total Before/After School Programs - Instruction	1,039,273	145,269	1,184,542	595,437	589,105

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Before/After School Programs - Support Svcs					
Salaries	395,528	\$ (56,983)	\$ 338,545	\$ 172,448	\$ 166,097
Purchased Professional & Tech Services	-	-	-	-	-
Total Before/After School Programs - Support Svcs	395,528	(56,983)	338,545	172,448	166,097
Total Before/After School Programs	1,434,801	88,286	1,523,087	767,885	755,202
Summer School - Instruction					
Salaries of Teachers	501,256	(26,738)	474,518	431,155	43,363
Other Salaries for Instructions	325,800	(9,000)	316,800	309,288	7,512
Purchased Professional & Tech Services	50,000	(5,465)	44,535	44,535	-
General Supplies	18,800	(6,336)	12,464	9,858	2,606
Total Summer School - Instruction	895,856	(47,539)	848,317	794,836	53,481
Summer School - Support Svcs					
Salaries	56,748	(5,098)	51,650	32,526	19,124
Total Summer School - Support Svcs	56,748	(5,098)	51,650	32,526	19,124
Total Summer School	952,604	(52,637)	899,967	827,362	72,605
Alternative Education Program - Instruction					
Salaries of Teachers	3,261,936	257,505	3,519,441	3,504,438	15,003
Salaries	-	512,955	512,955	495,701	17,254
Other Salaries for Instructions	523,067	(523,067)	-	-	-
Purchased Professional & Tech Services	3,500	(1,500)	2,000	510	1,490
Other Purchased Services (400-500 series)	2,500	-	2,500	-	2,500
General Supplies	24,814	13,042	37,856	27,593	10,263
Textbooks	9,800	(5,113)	4,687	3,885	802
Other Objects	4,500	(500)	4,000	3,733	267
Total Alternative Education Program - Instruction	3,830,117	253,322	4,083,439	4,035,860	47,579
Alternative Education Program - Support Svcs					
Salaries	1,473,706	203,581	1,677,287	1,621,436	55,851
Purchased Professional & Tech Services	1,300	(574)	726	-	726
Purchased Services (400-500 series)	1,590	(1,200)	390	390	-
Supplies and Materials	22,266	(5,339)	16,927	11,322	5,605
Other Objects	1,500	-	1,500	1,500	-
Total Alternative Education Program - Support Svcs	1,500,362	196,468	1,696,830	1,634,648	62,182
Total Alternative Education Program	5,330,479	449,790	5,780,269	5,670,508	109,761
Other Supplemental / At Risk Programs - Instruction					
Salaries of Teachers	622,862	(488,848)	134,014	133,048	966
Other Purchased Services (400-500 series)	100	-	100	-	100
General Supplies	1,950	-	1,950	1,365	585
Other Objects	130	-	130	119	11
Total Other Supplemental at Risk Programs - Instruction	625,042	(488,848)	136,194	134,532	1,662
Other Supplemental at Risk Programs - Support Svcs					
Salaries	268,974	(100,075)	168,899	165,017	3,882
Total Other Supplemental at Risk Programs - Support Svcs	268,974	(100,075)	168,899	165,017	3,882
Total Other Supplemental / At Risk Programs	894,016	(588,923)	305,093	299,549	5,544
Community Services Programs/Operations					
Salaries	453,106	33,636	486,742	461,660	25,082
Purchased Services (300-500 series)	1,146,100	448,731	1,594,831	1,585,592	9,239
Supplies and Materials	2,500	-	2,500	1,408	1,092
Other Objects	1,000	-	1,000	-	1,000
Total Community Services Programs/Operations	1,602,706	482,367	2,085,073	2,048,660	36,413
TOTAL INSTRUCTION	182,163,981	3,225,779	185,389,760	174,792,785	10,596,975
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	200,000	-	200,000	179,816	20,184
Tuition to Other LEAs Within the State - Special	1,500,000	-	1,500,000	1,450,905	49,095
Tuition to County Voc. School Dist. - Regular	18,547,302	200	18,547,502	18,547,502	-
Tuition to County Voc. School Dist. - Special	1,182,240	9,636	1,191,876	1,191,876	-
Tuition to CSSD & Regional Day Schools	4,200,000	(454,072)	3,745,928	3,727,814	18,114
Tuition to Private Schools for the Disabled - Within State	12,000,000	2,495,156	14,495,156	14,205,843	289,313
Tuition to Private Schools for the Disabled & Other LEA - Spl/O/S St	272,037	(62,977)	209,060	209,060	-
Tuition - State Facilities	1,298,804	32,306	1,331,110	1,331,110	-
Total Undistributed Expenditures - Instruction:	39,200,383	2,020,249	41,220,632	40,843,926	376,706

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 1,558,298	\$ (308,923)	\$ 1,249,375	\$ 995,676	\$ 253,699
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	912,810	7,943	920,753	828,589	92,164
Salaries of Community/School Coordinators	139,685	(22,260)	117,425	98,500	18,925
Supplies and Materials	16,180	(1,100)	15,080	12,912	2,168
Total Undistributed Expend. - Attend. & Social Work	2,626,973	(324,340)	2,302,633	1,935,677	366,956
Undist. Expend. - Health Services					
Salaries	4,974,019	(96,764)	4,877,255	4,618,482	258,773
Purchased Professional and Technical Services	182,733	(11,175)	171,558	120,492	51,066
Other Purchased Services (400-500 series)	199,335		199,335	187,478	11,857
Supplies and Materials	68,881	4,926	73,807	65,859	7,948
Other Objects	150	-	150	-	150
Total Undistributed Expenditures - Health Services	5,425,118	(103,013)	5,322,105	4,992,311	329,794
Undist. Expend. - Speech, OT, PT and Related Services					
Salaries	3,221,206	(286,199)	2,935,007	2,896,273	38,734
Purchased Professional - Educational Services	926,700	(58,091)	868,609	798,625	69,984
General Supplies	15,000	(1,648)	13,352	9,831	3,521
Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.	4,162,906	(345,938)	3,816,968	3,704,729	112,239
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	7,088,775	201,507	7,290,282	7,256,180	34,102
Purchased Professional - Educational Services	1,208,000	245,000	1,453,000	863,203	589,797
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	8,296,775	446,507	8,743,282	8,119,383	623,899
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	7,111,428	62,138	7,173,566	6,728,622	444,944
Salaries of Secretarial and Clerical Assistants	686,711	114,935	801,646	731,360	70,286
Other Salaries	281,887	192,557	474,444	474,444	-
Purchased Professional - Educational Services	11,750	5,000	16,750	11,310	5,440
Other Purchased Prof. and Tech. Services	281,275	(22,000)	259,275	160,120	99,155
Other Purchased Services (400-500 series)	114,329	7,535	121,864	90,313	31,551
Supplies and Materials	74,650	(9,427)	65,223	42,591	22,632
Other Objects	1,200	-	1,200	-	1,200
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	8,563,230	350,738	8,913,968	8,238,760	675,208
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	9,061,183	511,362	9,572,545	9,529,003	43,542
Salaries of Secretarial and Clerical Assistants	366,927	(110,629)	256,298	254,533	1,765
Other Salaries	76,879	13,011	89,890	89,808	82
Other Purchased Prof. and Tech. Services	98,500		98,500	94,590	3,910
Mis. Purchase Serv. (400-500 series other than Residential Costs)	1,500	2,943	4,443	2,849	1,594
Supplies and Materials	82,000	(12,660)	69,340	67,959	1,381
Other Salaries	500	-	500	-	500
Total Undist. Expend. - Child Study Teams	9,587,489	404,027	10,091,516	10,038,742	52,774
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	5,794,625	(16,947)	5,777,678	5,634,685	142,993
Salaries of Other Professional Staff	1,021,225	(159,223)	862,002	752,192	109,810
Salaries of Sec. and Clerical Assist.	1,052,258	(120,743)	931,515	761,105	170,410
Other Salaries	372,828	35,671	408,499	252,743	155,756
Sal of Facilitators, Math & Literacy Coaches	255,415	(20,253)	235,162	226,274	8,888
Purchased Prof. Educational Services	889,200	128,804	1,018,004	695,778	322,226
Other Purch Prof. and Tech. Services	932,000	(522,947)	409,053	265,520	143,533
Other Purch Services (400-500)	1,177,164	(133,843)	1,043,321	984,706	58,615
Supplies and Materials	74,615	27,063	101,678	85,160	16,518
Other Objects	250	-	250	-	250
Total Undist. Expend. - Improvement of Inst. Serv.	11,569,580	(782,418)	10,787,162	9,658,163	1,128,999
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	3,842,040	19,556	3,861,596	3,534,711	326,885
Purchased Professional and Technical Services	26,960	(15,250)	11,710	7,045	4,665
Other Purchased Services (400-500 series)	262,160		262,160	260,550	1,610
Supplies and Materials	270,434	(26,779)	243,655	203,269	40,386
Other Objects	800	-	800	-	800
Total Undist. Expend. - Edu. Media Serv./Sch. Library	4,402,394	(22,473)	4,379,921	4,005,575	374,346
Undist. Expend. - Instructional Staff Training Serv.					
Salaries	103,045	7,500	110,545	108,549	1,996
Salaries of Other Professional Staff	102,251	80,889	183,140	183,139	1
Salaries of Secretarial and Clerical Assist	120,684	629	121,313	94,217	27,096
Other Salaries	444,050	162,223	606,273	82,039	524,234
Purchased Professional - Educational Service	3,025,543	(345,082)	2,680,461	2,284,877	395,584
Other Purchased Services (400-500 series)	232,550	6,708	239,258	30,163	209,095
Supplies and Materials	132,300	(4,600)	127,700	44,222	83,478
Other Objects	4,555	-	4,555	3,134	1,421
Total Undist. Expend. - Instructional Staff Training Serv.	4,164,978	(91,733)	4,073,245	2,830,340	1,242,905

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	\$ 2,140,284	\$ 763,905	\$ 2,904,189	\$ 2,758,181	\$ 146,008
Salaries of Attorneys	433,640	9,090	442,730	442,730	
Legal Services	841,000	16,533	857,533	575,726	281,807
Audit Fees	145,000	105,000	250,000	120,500	129,500
Architect/Engineering Services	75,000	1,879	76,879	32,879	44,000
Purchased Professional Services	682,500	154,400	836,900	660,345	176,555
Purchased Technical Services	280,000	(126,000)	154,000	65,390	88,610
Communications/Telephone	890,000	3,200	893,200	838,542	54,658
BOE Other Purchased Services	100,000	(93,461)	6,539	6,539	
Other Purchased Services (400-500 series)	243,900	(56,342)	187,558	117,771	69,787
Supplies and Materials	131,650	(15,985)	115,665	89,792	25,873
BOE in-House Training/Meeting		20,000	20,000	11,950	8,050
Judgements Against The School District	123,000	(9,950)	113,050	14,694	98,356
Miscellaneous Expenditures	82,100	(43,710)	38,390	8,417	29,973
BOE Membership & Dues	67,000	-	67,000	48,353	18,647
Total Undist. Expend. - Supp. Serv. - General Admin.	6,255,074	708,559	6,963,633	5,791,809	1,171,824
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	12,054,045	107,647	12,161,692	11,600,928	560,764
Salaries of Other Professional Staff	137,283	(13,573)	123,710	113,457	10,253
Salaries of Secretarial and Clerical Assistants	4,258,487	46,478	4,304,965	4,086,837	218,128
Purchased Professional and Technical Services	10,000	(6,807)	3,193		3,193
Other Purchased Services (400-500 series)	60,415	(8,387)	52,028	19,909	32,119
Supplies and Materials	321,553	(12,611)	308,942	249,956	58,986
Other Objects	39,539	(2,704)	36,835	23,447	13,388
Total Undist. Expend. - Support Serv. - School Admin.	16,881,322	110,043	16,991,365	16,094,534	896,831
Undist. Expend. - Central Services					
Salaries	4,516,753	1,390,078	5,906,831	5,876,308	30,523
Purchased Professional Services	357,550	(24,500)	333,050	308,918	24,132
Purchased Technical Services	600,337	(136,305)	464,032	397,429	66,603
Misc Purchased Services (400-500) (O/T 594)	92,370	(1,451)	90,919	78,248	12,671
Supplies and Materials	222,590	(48,106)	174,484	142,873	31,611
Miscellaneous Expenditures	3,850	1,000	4,850	4,740	110
Total Undist. Expend. - Central Services	5,793,450	1,180,716	6,974,166	6,808,516	165,650
Undist. Expend. - Admin Information Technology					
Salaries	609,077	53,893	662,970	652,552	10,418
Purchased Technical Services	2,292,518	(205,327)	2,087,191	2,025,405	61,786
Other Purchased Services (400-500 series)	36,000	16,990	52,990	52,990	
Supplies and Materials	239,834	42,356	282,190	278,410	3,780
Objects	2,000	-	2,000	-	2,000
Total Undist. Expend. - Admin Information Technology	3,179,429	(92,088)	3,087,341	3,009,357	77,984
Undist. Expend. - Required Maintenance for School Facilities					
Salaries	3,001,717	531,602	3,533,319	3,507,351	25,968
Cleaning, Repair, and Maintenance Services	5,472,800	(364,026)	5,108,774	3,971,311	1,137,463
Travel	25,000	(15,392)	9,608	2,549	7,059
General Supplies	1,045,000	202,181	1,247,181	1,199,936	47,245
Other Purchased Services (400-500 series)		75,814	75,814	68,368	7,446
Other Objects	80,000	(25,045)	54,955	39,052	15,903
Total Undist. Expend. - Required Maintenance for School Facilities	9,624,517	405,134	10,029,651	8,788,567	1,241,084
Undist. Expend. - Care & Upkeep of Grounds					
Cleaning, Repair, and Maintenance Services	2,500	-	2,500	1,604	896
Total Undist. Expend. - Care and Upkeep of Grounds	2,500	-	2,500	1,604	896
Undist. Expend. - Security					
Salaries	3,006,941	478,429	3,485,370	3,282,002	203,368
Purchased Professional and Technical Services	6,517,875	839,017	7,356,892	7,154,928	201,964
Cleaning, Repair and Maintenance Services	60,000	(50,000)	10,000	3,096	6,904
General Supplies	125,302	224,926	350,228	334,135	16,093
Other Objects	2,600	-	2,600	-	2,600
Total Undist. Expend. - Security	9,712,718	1,492,372	11,205,090	10,774,161	430,929
Undist. Expend. - Custodial Services					
Salaries	2,964,787	586,691	3,551,478	3,401,914	149,564
Salaries of Non-Instructional Aides	1,985,296	(176,657)	1,808,639	1,303,105	505,534
Cleaning, Repair and Maintenance Services	9,434,200	1,366,996	10,801,196	10,544,953	256,243
Rental of Land, Building & Other (than Lease Purchases)	6,738,660	(1,508,697)	5,229,963	5,176,872	53,091
Other Purchased Property Services	298,000		298,000	247,486	50,514
Insurance	2,115,000	(193,520)	1,921,480	1,915,520	5,960
Miscellaneous Purchased Services	1,370,000	(553,983)	816,017	501,651	314,366
General Supplies	147,150	18,100	165,250	149,713	15,537
Energy (Natural Gas)	2,685,000	(691,986)	1,993,014	1,832,585	160,429
Energy (Electricity)	5,100,000	748,794	5,848,794	5,327,243	521,551
Energy (Oil)	30,000	(1,879)	28,121	14,308	13,813
Total Undist. Expend. - Custodial Services	32,868,093	(406,141)	32,461,952	30,415,350	2,046,602
Total Undist. Expend. - Oper. & Maint. Of Plant	52,207,828	1,491,365	53,699,193	49,979,682	3,719,511

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Student Transportation Serv.					
Salaries on Non-Instructional Aides	\$ 200,000		\$ 200,000	\$ 150,004	\$ 49,996
Sal. For Pup. Trans. (Bet. Home and School) - Regular	288,099	(70,000)	218,099	202,020	16,079
Sal. For Pup. Trans. (Other than Bet. Home and School)	476,880	(21,971)	454,909	289,728	165,181
Management Fees - ESC & CTSA Transportation Programs	41,918	183,000	224,918	224,918	
Other Purchased Professional and Technical Services	13,800	19,000	32,800	32,250	550
Contract Services - (Between Home and School) - Vendors	4,584,621	(1,039,243)	3,545,378	3,389,762	155,616
Contract Services (Other than Between Home & School)-Vendors	287,049	(191,164)	95,885	55,271	40,614
Contr Serv (Spl. Ed. Students) - Vendors	8,540,000	(3,728,069)	4,811,931	4,775,942	35,989
Contr Serv (Regular Students) - ESCs & CTSA		3,729,069	3,729,069	5,297,179	(1,568,110)
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	603,200	1,191,899	1,795,099	3,216,165	(1,421,066)
Contr Serv. - Aid in Lieu Payments - Nonpublic	454,431	(10,000)	444,431	361,546	82,885
Misc. Purchased Serv. - Transportation	32,000		32,000	31,850	150
Supplies and Materials	8,000		8,000	780	7,220
Transportation Supplies	80,000	(11,818)	68,182	56,890	11,292
Other Objects	400	-	400	-	400
Total Undist. Expend. - Student Transportation Serv.	15,610,398	50,703	15,661,101	18,084,305	(2,423,204)
ALLOCATED BENEFITS					
Regular Programs - Instruction - Employee Benefits					
Health Benefits	94,276	54,080	148,356	129,155	19,201
Special Programs - Instruction - Employee Benefits					
Health Benefits	542,633	19,236	561,869	561,869	
Community Services Programs/Operations - Employee Benefits					
Health Benefits	100,478	(20,000)	80,478	77,061	3,417
Attendance and Social Work Services - Employee Benefits					
Health Benefits	205,385	(68,255)	137,130	137,130	
Health Services - Employee Benefits					
Health Benefits	301,264	(71,039)	230,225	230,225	
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits					
Health Benefits	689,720	(89,806)	599,914	599,914	
Other Support Services - Students - Extraordinary Services - Employee Benefits					
Health Benefits	3,404,300	(122,579)	3,281,621	3,218,956	62,665
Other Support Services - Guidance - Employee Benefits					
Health Benefits	235,263	(19,962)	215,301	206,819	8,482
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	1,928,693	(236,967)	1,691,726	1,691,726	
Improvement of Instruction Services - Employee Benefits					
Health Benefits	825,606	(242,282)	583,324	521,881	61,443
Educational Media Services - School Library - Employee Benefits					
Health Benefits	190,666	13,416	204,082	204,082	
Instructional Staff Training Services - Employee Benefits					
Tuition Reimbursement	1,394,487	104,409	1,498,896	1,102,383	396,513
Health Benefits	53,438		53,438	44,859	8,579
Support Services- General Administration - Employee Benefits					
Health Benefits	465,435	(36,490)	428,945	396,398	32,547
Support Services- School Administration - Employee Benefits					
Health Benefits	38,593		38,593	20,176	18,417
Support Services - Central Services - Employee Benefits					
Health Benefits	1,279,489	(249,957)	1,029,532	1,024,376	5,156
Support Services- Admin. Info. Tech. - Employee Benefits					
Health Benefits	175,403	30,000	205,403	179,917	25,486
Operation and Maintenance of Plant Services - Employee Benefits					
Health Benefits	1,189,825	(207,447)	982,378	918,927	63,451
Student Transportation Services - Employee Benefits					
Health Benefits	28,558	-	28,558	17,400	11,158
TOTAL ALLOCATED BENEFITS	13,143,512	(1,143,743)	11,999,769	11,283,254	716,515
UNALLOCATED BENEFITS					
Group Insurance	10,000		10,000	12	9,988
Social Security Contributions	6,352,376	(116,369)	6,236,007	5,839,622	396,385
Other Retirement Contributions - Regular	8,501,701	(1,839,609)	6,662,092	6,511,411	150,681
Other Retirement Contributions - ERIP	10,000	(730)	9,270	3,456	5,814
Unemployment Compensation	4,134,597	(3,965,019)	169,578		169,578
Workmen's Compensation	2,500,000		2,500,000	1,698,757	801,243
Health Benefits	52,945,101	(1,570,414)	51,374,687	46,544,891	4,829,796
Other Employee Benefits	2,182,000	815,482	2,997,482	2,694,266	303,216
TOTAL UNALLOCATED BENEFITS	76,635,775	(6,676,659)	69,959,116	63,292,415	6,666,701
On Behalf TPAF Pension Contributions (Non-Budgeted)				10,010,684	(10,010,684)
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)				15,891,967	(15,891,967)
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)				14,579,550	(14,579,550)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	40,482,201	(40,482,201)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	89,779,287	(7,820,402)	81,958,885	115,057,870	(33,098,985)
TOTAL UNDISTRIBUTED EXPENDITURES	287,806,614	(2,819,498)	284,987,116	309,193,679	(24,206,563)
TOTAL CURRENT EXPENDITURES	469,970,595	406,281	470,376,876	483,986,464	(13,609,588)

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	\$ 13,200	\$ 7,150	\$ 20,350	\$ 14,409	\$ 5,941
Grades 6-8	125,400	(47,872)	77,528	49,992	27,536
Grades 9-12	75,962	(3,900)	72,062	38,036	34,026
Undist. Expend.-Support Serv.-Students - Instruction	234,000	50,270	284,270	269,841	14,429
Undist. Expend.-Support Serv.-Students - Related & Extraordinary	30,000		30,000		30,000
Undistributed Expenditures - General Admin.	10,000	(6,250)	3,750	3,723	27
Undistributed Expenditures - Central Services	118,000	8,571	126,571	112,047	14,524
Undistributed Expenditures - Technology	25,000	241,859	266,859	254,126	12,733
Undistributed Expenditures - Operation of Plant Services	230,000	(116,868)	113,132	61,483	51,649
Undistributed Expenditures - Security Equipment		250,781	250,781	215,416	35,365
Undistributed Expenditures - Student Trans. - Non Inst. Equipment	35,000	(35,000)	-	-	-
Total Equipment	896,562	348,741	1,245,303	1,019,073	226,230
Facilities Acquisition and Construction Services					
Other Purchased Prof. & Tech. Serv.	175,000	98,258	273,258	248,352	24,906
Construction Services	3,510,000	(58,833)	3,451,167	2,606,213	844,954
Total Facilities Acquisition and Construction Services	3,685,000	39,425	3,724,425	2,854,565	869,860
TOTAL CAPITAL OUTLAY	4,581,562	388,166	4,969,728	3,873,638	1,096,090
SPECIAL SCHOOLS					
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	157,080	7,700	164,780	163,755	1,025
General Supplies	17,333	(3,300)	14,033	13,214	819
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	174,413	4,400	178,813	176,969	1,844
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	40,740	-	40,740	39,638	1,102
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	40,740	-	40,740	39,638	1,102
Total Accred. Even./Adult H.S./Post-Grad.	215,153	4,400	219,553	216,607	2,946
Adult Education-Local-Instruction					
Salaries of Teachers	526,539	(8,283)	518,256	393,415	124,841
Other Salaries for Instruction	5,184		5,184		5,184
General Supplies	20,000	(1,100)	18,900	14,876	4,024
Total Adult Education-Local-Instruction	551,723	(9,383)	542,340	408,291	134,049
Adult Education-Local -Support Serv.					
Salaries	407,752	3,073	410,825	355,748	55,077
Personal Services - Employee Benefits	113,504	6,000	119,504	41,549	77,955
Other Purchased Services (400-500 series)	8,148		8,148	3,918	4,230
Other Objects	1,494	1,100	2,594	1,781	813
Total Adult Education-Local -Support Serv.	530,898	10,173	541,071	402,996	138,075
Total Adult Education-Local	1,082,621	790	1,083,411	811,287	272,124
GED Test Centers					
Salaries	8,784	810	9,594	9,102	492
Supplies and Materials	33,216	-	33,216	7,132	26,084
Total GED Testing Centers	42,000	810	42,810	16,234	26,576
TOTAL SPECIAL SCHOOLS	1,339,774	6,000	1,345,774	1,044,128	301,646
Transfer of Funds to Charter Schools	32,867,734	1,326,076	34,193,810	33,836,225	357,585
TOTAL EXPENDITURES	508,759,665	2,126,523	510,886,188	522,740,455	(11,854,267)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,433,690)	(1,891,617)	(58,325,307)	(34,431,077)	23,894,230
Other Financing Sources:					
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	259,820,269	321,743	260,142,012	242,843,391	(17,298,621)
Contr. to School Based Budgets - Spec. Rev. Fund	6,550,025	762,000	7,312,025	6,821,305	(490,720)
Operating Transfer Out:					
Transfer to Special Revenue Fund - Preschool Program	(2,904,807)		(2,904,807)	(2,904,807)	
Contribution to School Based Budgets	(259,820,269)	(321,743)	(260,142,012)	(242,843,391)	17,298,621
Total Other Financing Sources:	3,645,218	762,000	4,407,218	3,916,498	(490,720)

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(52,788,472)	\$ (1,129,617)	\$ (53,918,089)	\$ (30,514,579)	\$ 23,403,510
Fund Balance, July 1, 2014	\$ 74,084,708	-	74,084,708	74,084,708	-
Fund Balance, June 30, 2015	\$ 21,296,236	\$ (1,129,617)	\$ 20,166,619	\$ 43,570,129	\$ 23,403,510
Recapitulation:					
Restricted Fund Balance:					
Capital Reserve				\$ 3,182,000	
Capital Reserve - Designated for Subsequent Year's Expenditures				4,818,000	
Emergency Reserve				1,000,000	
Excess Surplus - Designated for Subsequent Year's Expenditures				2,168,294	
Committed Fund Balance:					
Year End Encumbrances				-	
Assigned Fund Balance:					
Year End Encumbrances				435,028	
Designated for Subsequent Year's Expenditures				25,000,000	
Unassigned Fund Balance				6,966,807	
				43,570,129	
Reconciliation to Governmental Funds Statements (GAAP):					
Less: State Aid Payments not Realized on GAAP Basis					
Delayed State Aid			\$ 39,505,255		
Extraordinary Aid			2,731,931		
				(42,237,186)	
Fund Balance per Governmental Funds (GAAP)				\$ 1,332,943	

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Local Sources:												
Local Tax Levy	\$ 38,955.956	-	\$ 38,955.956				\$ 38,955.956		\$ 38,955.956	\$ 38,955.956	-	\$ 38,955.956
Tuition	1,444.000	-	1,444.000				1,444.000	-	1,444.000	845.262	-	845.262
Interest Earned on Capital Reserve Funds	5,192.000	-	5,192.000				5,425.906	-	5,425.906	3,815.327	-	3,815.327
Miscellaneous, Indefinite Interest	45,391.936	-	45,391.936				45,826.862	-	45,826.862	43,616.545	-	43,616.545
Total - Local Sources												
State Sources:												
Special Education Aid	15,680.979	-	15,680.979				15,680.979	-	15,680.979	15,680.979	-	15,680.979
Expenditure Aid	5,500.000	-	5,500.000				5,500.000	-	5,500.000	2,756.338	-	2,756.338
Categorical Security Aid	11,460.079	-	11,460.079				11,460.079	-	11,460.079	11,460.079	-	11,460.079
Equalization Aid	369,020.610	-	369,020.610				369,020.610	-	369,020.610	369,020.610	-	369,020.610
Transportation Aid	3,126.191	-	3,126.191				3,126.191	-	3,126.191	3,126.191	-	3,126.191
PARCC Readiness Aid	273,080	-	273,080				273,080	-	273,080	273,080	-	273,080
Per Pupil Growth Adjustment Aid	273,080	-	273,080				273,080	-	273,080	273,080	-	273,080
Nonpublic Transportation Reimbursement										86,868	-	86,868
Internal Audit Reimbursement										218,829	-	218,829
Governmental Employee Interchange Act										239,892	-	239,892
On Behalf TPAC Pension Contributions (Non-Budgeted)										10,010.684	-	10,010.684
On Behalf TPAC Post Retirement Medical Contributions (Non-Budgeted)										15,891.967	-	15,891.967
On-Behalf TPAC Social Security (Reimbursed - No)										14,275.530	-	14,275.530
Total - State Sources												
Federal Sources:												
Special Education Medicare Incentive Program	1,400.000	-	1,400.000				1,400.000	-	1,400.000	1,074.686	-	1,074.686
Total - Federal Sources												
Total Revenues	452,325.975	-	452,325.975	452,325.975	-	452,325.975	452,325.975	-	452,325.975	488,309.378	-	488,309.378
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
Kindergarten - Salaries of Teachers	61,961	\$ 7,042.537	7,104.488	\$ 4.572	\$ 4,572	(56.933)	456	\$ 7,047.099	7,047.555	\$ 6,687.149		6,687.149
Grades 1-5 - Salaries of Teachers	3,201,112	38,288.654	41,489.766	565.726	1,357.594	2,103.320	3,766.838	59,826.248	43,593.086	3,554.416		41,985.910
Grades 6-8 - Salaries of Teachers	1,023,432	24,705.979	25,729.411	(263.110)	(683.110)	(433.938)	832.624	34,442.809	23,275.493	823.586		24,246.652
Grades 9-12 - Salaries of Teachers	1,350,245	29,728.430	31,078.695	175.581	168.393	284.474	1,525.826	29,837.345	31,363.169	1,519.023		30,154.479
Regular Programs - Home Instruction:												
Salaries of Teachers	306,000		306,000	415.633		415.633	701.633		701.633	701.633		701.633
Paraprofessionals	467,700		467,700	(307.997)		(307.997)	159,703		159,703	132,068		132,068
Paraprofessional-Educational Services	134,000		134,000	(129.647)		(129.647)	353		353	353		353
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction	24,000	4,691.630	4,715.630	19,329	7,903	27,232	43,329	4,699.533	4,740.863	42,307	4,335.032	4,355.032
Purchased Professional-Educational Services	77,300	174,825	252,025	60,193	85,230	145,473	137,393	260,105	137,215	137,215	358,126	358,126
Purchased Technical Services	152,539	61,585	214,124	5,810	35,233	41,043	158,349	96,818	255,167	137,832	56,204	194,036
Other Purchased Services		106,832	106,832	(15,135)	(15,135)	(15,135)		91,717	91,717	42,090		42,090
Other Purchased Services (400-500 series)	682,261		682,261	(158,650)		(158,650)	523,611		523,611	517,909		517,909
General Supplies	2,359,836		2,359,836	5,098,145	191,374	953,787	3,122,069	3,325,865	6,451,932	2,905,560	5,855,849	5,855,849
Textbooks	294,365		294,365	134,097	(96,253)	57,844	198,097	198,112	394,209	187,769	147,186	334,955
Other Objects	18,600	96,515	115,115	(11,700)	759	(10,941)	6,900	97,274	104,174	4,489	43,819	48,308
TOTAL REGULAR PROGRAMS - INSTRUCTION	9,856,926	108,329,671	118,226,597	1,298,235	1,397,310	2,895,565	11,195,181	109,976,981	121,122,162	10,683,112	104,953,437	115,636,549
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Misc		1,134,035	1,134,035		(120,271)	(120,271)		1,013,764	1,013,764		990,983	990,983
Salaries of Teachers		754,218	754,218		(34,279)	(34,279)		719,939	719,939		701,738	701,738
Paraprofessionals		7,000	7,000					7,000	7,000		7,000	7,000
Paraprofessional-Educational Services		800	800					800	800			
Other Purchased Services (400-500 series)		43,350	43,350		2,698	2,698		46,048	46,048		37,383	37,383
General Supplies		4,600	4,600		(2,003)	(2,003)		2,600	2,600		1,052	1,052
Textbooks		1,944,003	1,944,003		(133,852)	(133,852)		1,790,151	1,790,151		1,738,156	1,738,156
Total Cognitive - Misc												

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET				BUDGET ADJUSTMENTS				FINAL BUDGET				ACTUAL			
	Operating Fund Fund 11 - 13	Blended Resources Fund 15	Total General Fund		Operating Fund Fund 11 - 13	Blended Resources Fund 15	Total General Fund		Operating Fund Fund 11 - 13	Blended Resources Fund 15	Total General Fund		Operating Fund Fund 11 - 13	Blended Resources Fund 15	Total General Fund	
Cognitive - Moderate																
Salaries of Teachers	\$ 503,547	\$	\$ 503,547		\$ 11,881	\$	\$ 11,881		\$ 515,428	\$	\$ 515,428		\$ 484,880	\$	\$ 484,880	
Other Salaries for Instruction	201,619		201,619		96,196		96,196		297,815		297,815		286,775		286,775	
General Supplies	6,050		6,050		(2,060)		(2,060)		3,990		3,990		3,480		3,480	
Textbooks	150		150		-		-		150		150		-		-	
Total Cognitive - Moderate	711,366		711,366		106,017		106,017		817,383		817,383		775,135		775,135	
Learning and/or Language Disabilities:																
Salaries of Teachers	3,464,081		3,464,081		53,396		53,396		3,517,477		3,517,477		3,120,911		3,120,911	
Other Salaries for Instruction	2,811,572		2,811,572		160,016		160,016		2,971,588		2,971,588		2,756,656		2,756,656	
Purchased Professional/Educational Services	49		49		(500)		(500)		49		49		30		30	
Other Purchased Services (400-500 series)																
General Supplies	22,500		22,500		\$ (8,839)		\$ (8,839)		\$ 13,661		\$ 13,661		\$ 13,661		\$ 13,661	
Textbooks	72,098		72,098		2,250		2,250		74,348		74,348		52,400		52,400	
Other Objects	11,050		11,050		-		-		6,650		6,650		1,996		1,996	
Total Learning and/or Language Disabilities	408		408		(8,839)		(8,839)		408		408		195		195	
Visual Impairments:																
General Supplies	6,550,018		6,550,018		210,762		210,762		6,760,780		6,760,780		5,952,188		5,952,188	
Textbooks	2,000		2,000		(2,000)		(2,000)		100		100		100		100	
Total Visual Impairments	2,000		2,000		(2,000)		(2,000)		100		100		100		100	
Auditory Impairments:																
Salaries of Teachers	38,992		38,992		42,382		42,382		33,992		33,992		28,367		28,367	
General Supplies	134,493		134,493		(489)		(489)		100		100		9,537		9,537	
Textbooks	10,000		10,000		(489)		(489)		9,511		9,511		184,436		184,436	
Total Auditory Impairments	143,485		143,485		(489)		(489)		17,975		17,975		175,075		175,075	
Behavioral Disabilities:																
Salaries of Teachers	980,380		980,380		97,958		97,958		1,078,338		1,078,338		1,061,899		1,061,899	
Other Salaries for Instruction	1,062,423		1,062,423		(101,259)		(101,259)		961,164		961,164		642,203		642,203	
General Supplies	14,150		14,150		(6,933)		(6,933)		14,111		14,111		9,756		9,756	
Textbooks	1,650		1,650		(150)		(150)		1,500		1,500		448		448	
Total Behavioral Disabilities	2,058,603		2,058,603		(108,232)		(108,232)		2,058,180		2,058,180		1,714,306		1,714,306	
Multiple Disabilities:																
Salaries of Teachers	733,910		733,910		(41,889)		(41,889)		692,021		692,021		602,400		602,400	
Other Salaries for Instruction	599,728		599,728		38,537		38,537		638,255		638,255		550,711		550,711	
General Supplies	29,990		29,990		(5,883)		(5,883)		24,067		24,067		11,664		11,664	
Textbooks	12,650		12,650		(1,000)		(1,000)		11,650		11,650		1,628		1,628	
Total Multiple Disabilities	1,376,278		1,376,278		(10,255)		(10,255)		1,365,993		1,365,993		1,176,403		1,176,403	
Resource Room/Resource Center:																
Salaries of Teachers	18,096,218		18,096,218		(40,880)		(40,880)		18,446,358		18,446,358		17,473,968		17,473,968	
Other Salaries for Instruction	335,761		335,761		15,088		15,088		350,769		350,769		326,557		326,557	
General Supplies	6,000		6,000		(683)		(683)		5,318		5,318		3,318		3,318	
Other Purchased Services (400-500 series)	84		84		(692)		(692)		84		84		50		50	
General Supplies	88,885		88,885		(15,365)		(15,365)		73,520		73,520		60,572		60,572	
Textbooks	20,250		20,250		(1,000)		(1,000)		19,250		19,250		16,530		16,530	
Other Objects	480		480		-		-		480		480		98		98	
Total Resource Room/Resource Center	18,547,698		18,547,698		(51,819)		(51,819)		18,855,779		18,855,779		17,882,093		17,882,093	
Art/Art:																
Salaries of Teachers	1,202,448		1,202,448		60,901		60,901		1,263,349		1,263,349		1,116,105		1,116,105	
Other Salaries for Instruction	1,079,185		1,079,185		251,856		251,856		1,331,041		1,331,041		1,065,922		1,065,922	
General Supplies	15,000		15,000		-		-		15,000		15,000		10,991		10,991	
Textbooks	9,500		9,500		-		-		9,500		9,500		-		-	
Total Art/Art	2,306,133		2,306,133		312,757		312,757		2,618,890		2,618,890		2,193,018		2,193,018	
Preschool Disabilities - Full-Time:																
Salaries of Teachers	\$16,114		\$16,114		(12,955)		(12,955)		803,159		803,159		803,159		803,159	
Other Salaries for Instruction	740,610		740,610		68,103		68,103		788,352		788,352		788,352		788,352	
General Supplies	10,000		10,000		(8,103)		(8,103)		1,897		1,897		-		-	
Textbooks	1,569,344		1,569,344		26,664		26,664		1,595,408		1,595,408		1,595,408		1,595,408	
Total Preschool Disabilities - Full-Time	1,595,068		1,595,068		436,015		436,015		1,794,522		1,794,522		1,794,522		1,794,522	
TOTAL SPECIAL EDUCATION - INSTRUCTIVE	1,743,797		1,743,797		385,050		385,050		34,138,781		34,138,781		31,440,356		31,440,356	

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Bilingual Education - Instruction												
Salaries of Teachers	\$ 6,000	\$ 15,324,526	\$ 15,330,526	\$ (6,000)	\$ (529,190)	\$ (535,190)	\$ 14,795,336	\$ 14,795,336	\$ 14,795,336	\$ 15,731,974	\$ 13,731,974	\$ 13,731,974
Other Salaries for Instruction		501,936	501,936		52,328	52,328		554,264	554,264		513,612	513,612
Purchased Professional & Tech Services		6,000	6,000		(898)	(898)		5,102	5,102		5,101	5,101
Other Purchased Services (400-500 series)	8,000	159	8,159		1,000	1,000	\$ 9,000	159	9,159	\$ 9,000	106	9,106
General Supplies	50,000	253,339	303,339	(13,786)	(24,597)	(38,383)	36,214	228,742	264,956	36,214	169,595	205,809
Textbooks		35,300	35,300		(4,227)	(4,227)		31,073	31,073		16,719	16,719
Other Objects	-	4,090	4,090	-	(2,000)	(2,000)	-	2,090	2,090	-	1,064	1,064
Total Bilingual Education - Instruction	64,000	16,123,350	16,189,350	(18,786)	(308,584)	(327,370)	45,214	15,616,766	15,661,980	45,214	14,438,171	14,483,385
School-Spon. Cocurricular Activs. - Inst.												
Salaries	34,184	226,049	260,233	8,468	(4,128)	4,340	42,652	221,921	264,573	42,500	119,462	161,962
Purchased Services (300-500 series)		10,340	10,340					10,340	10,340			
Supplies and Materials		8,500	8,500	10,300		10,300	10,300	8,500	18,800	10,378	716	10,994
Other Objects	-	3,565	3,565	-	-	-	-	3,565	3,565	-	-	-
Total School-Spon. Cocurricular Activs. - Inst.	34,184	248,454	282,638	18,768	(4,128)	14,640	52,952	244,326	297,278	52,778	120,178	172,956
School-Spon. Cocurricular Athletics - Inst.												
Salaries		1,169,124	1,169,124		(30,538)	(30,538)		1,138,586	1,138,586		1,082,276	1,082,276
Purchased Services (300-500 series)		280,328	280,328		24,424	24,424		304,752	304,752		277,648	277,648
Supplies and Materials		266,650	266,650		34,160	34,160		300,810	300,810		262,963	262,963
Other Objects	-	37,200	37,200	-	-	-	-	37,200	37,200	-	28,110	28,110
Total School-Spon. Cocurricular Athletics - Inst.	-	1,753,302	1,753,302	-	28,046	28,046	-	1,781,348	1,781,348	-	1,650,997	1,650,997
Before/After School Programs - Instruction												
Salaries of Teachers	542,386	381,061	923,447	57,669	(16,759)	40,910	600,055	364,302	964,357	248,411	183,348	431,759
Other Salaries for Instructions	8,800	67,476	76,276		11,837	11,837	8,800	79,313	88,113	7,242	41,961	49,203
Purchased Professional & Tech Services				99,142		99,142		99,142	99,142		96,632	96,632
Other Purchased Services (400-500 series)	14,000		14,000	(6,620)		(6,620)	7,380			450		450
Supplies and Materials	18,500	7,050	25,550	-	-	-	18,500	7,050	25,550	11,500	5,893	17,393
Total Before/After School Programs - Instruction	583,686	435,587	1,039,273	150,191	(4,922)	145,269	733,877	450,663	1,184,542	364,235	231,202	595,437
Before/After School Programs - Support Svcs												
Salaries	373,788	21,740	395,528	(57,348)	365	(56,983)	316,440	22,103	338,543	159,603	12,845	172,448
Total Before/After School Programs - Support Svcs	373,788	21,740	395,528	(57,348)	365	(56,983)	316,440	22,103	338,543	159,603	12,845	172,448
Total Before/After School Programs	957,474	477,327	1,434,801	92,843	(4,557)	88,286	1,050,317	472,770	1,523,087	523,838	244,047	767,885
Summer School - Instruction												
Salaries of Teachers	462,916	38,340	501,256	(32,894)	6,156	(26,738)	430,022	44,496	474,518	390,049	41,086	431,135
Other Salaries for Instructions	270,000	55,800	325,800	(9,000)		(9,000)	261,000	55,800	316,800	259,698	49,590	309,288
Purchased Professional & Tech Services	50,000		50,000	(5,465)		(5,465)	44,535			44,535		44,535
General Supplies	17,000	1,800	18,800	(6,336)	-	(6,336)	10,664	1,800	12,464	8,078	1,780	9,858
Total Summer School - Instruction	799,916	95,940	895,856	(53,695)	6,156	(47,539)	746,221	102,096	848,317	702,380	92,456	794,836
Summer School - Support Svcs												
Salaries	43,748	13,000	56,748	(5,000)	(98)	(5,098)	38,748	12,902	51,650	27,714	4,812	32,526
Total Summer School - Support Svcs	43,748	13,000	56,748	(5,000)	(98)	(5,098)	38,748	12,902	51,650	27,714	4,812	32,526
Total Summer School	843,664	108,940	952,604	(58,695)	6,058	(52,637)	784,969	114,998	899,967	730,094	97,268	827,362
Alternative Education Program - Instruction												
Salaries of Teachers		3,261,936	3,261,936		257,505	257,505		3,519,441	3,519,441		3,504,438	3,504,438
Salaries					512,955	512,955		512,955	512,955		495,701	495,701
Other Salaries for Instructions		523,067	523,067		(523,067)	(523,067)						
Purchased Professional & Tech Services		3,500	3,500		(1,500)	(1,500)		2,000	2,000			
Other Purchased Services (400-500 series)		2,500	2,500					2,500	2,500		510	510
General Supplies		24,814	24,814		13,042	13,042		37,856	37,856		27,593	27,593
Textbooks		9,800	9,800		(5,113)	(5,113)		4,687	4,687		3,885	3,885
Other Objects	-	4,500	4,500	-	(500)	(500)	-	4,000	4,000	-	3,733	3,733
Total Alternative Education Program - Instruction	-	3,830,117	3,830,117	-	253,322	253,322	-	4,083,439	4,083,439	-	4,035,860	4,035,860
Alternative Education Program - Support Svcs												
Salaries		1,473,706	1,473,706		203,581	203,581		1,677,287	1,677,287		1,621,436	1,621,436
Purchased Professional & Tech Services		1,300	1,300		(574)	(574)		726	726			
Purchased Services (400-500 series)		1,590	1,590		(1,200)	(1,200)		390	390		390	390
Supplies and Materials		22,266	22,266		(5,339)	(5,339)		16,927	16,927		11,322	11,322
Other Objects	-	1,500	1,500	-	-	-	-	1,500	1,500	-	1,500	1,500
Total Alternative Education Program - Support Svcs	-	1,500,362	1,500,362	-	196,468	196,468	-	1,696,830	1,696,830	-	1,634,648	1,634,648
Total Alternative Education Program	-	5,330,479	5,330,479	-	449,790	449,790	-	5,780,269	5,780,269	-	5,670,508	5,670,508

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund Fund 15	Total General Fund
Other Supplemental / At Risk Programs - Instruction												
Salaries of Teachers	622,862	\$	622,862		\$ (488,848)	\$ (488,848)		\$	134,014	\$	133,048	\$ 133,048
Other Purchased Services (400-500 series)	100		100						100			
General Supplies	1,950		1,950						1,950		1,365	1,365
Other Objects	130		130						130		119	119
Total Other Supplemental at Risk Programs - Ins	624,942		624,942						136,194		134,532	134,532
Other Supplemental at Risk Programs - Support Svcs												
Salaries	268,974		268,974						168,859		165,017	165,017
Total Other Supplemental at Risk Programs - Sup	268,974		268,974						168,859		165,017	165,017
Total Other Supplemental / At Risk Programs	894,016		894,016						305,093		299,549	299,549
Community Services Programs/Operations												
Salaries	453,106	\$	453,106		33,636	33,636		\$	486,742		461,660	461,660
Purchased Services (300-500 series)	1,146,100		1,146,100		448,731	448,731			1,594,831		1,585,592	1,585,592
Supplies and Materials	2,500		2,500						2,500		1,408	1,408
Other Objects	1,000		1,000						1,000			
Total Community Services Programs/Operations	1,602,706		1,602,706		482,367	482,367			2,048,660		2,048,660	2,048,660
Total Instruction	151,421,691		151,421,691		1,360,042	1,360,042			152,781,733		154,974,251	154,974,251
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	300,000		300,000						300,000		179,816	179,816
Tuition to Other LEAs Within the State - Special	1,500,000		1,500,000						1,500,000		1,490,905	1,490,905
Tuition to County Voc. School Dist. - Regular	18,347,302		18,347,302		700	700			18,347,302		18,347,302	18,347,302
Tuition to County Voc. School Dist. - Special	1,182,240		1,182,240		9,636	9,636			1,191,876		1,191,876	1,191,876
Tuition to CSSD & Regional Day Schools	4,200,000		4,200,000		(454,072)	(454,072)			3,745,928		3,727,814	3,727,814
Tuition to Private Schools for the Disabled - Within	12,000,000		12,000,000		2,495,136	2,495,136			14,495,136		14,205,843	14,205,843
Tuition to Private Schools for the Disabled & Other	272,037		272,037		(62,977)	(62,977)			209,060		209,060	209,060
Tuition - State Facilities	1,298,804		1,298,804		32,306	32,306			1,331,110		1,331,110	1,331,110
Total Undistributed Expenditures - Instruction:	39,200,383		39,200,383		2,020,249	2,020,249			41,220,632		40,843,926	40,843,926
Undist. Expend. - Attend. & Social Work												
Salaries	620,803		620,803		(97,863)	(97,863)			522,940		522,940	522,940
Salaries of Family Lineages and Comm. Parent Inv. S	312,632		312,632		20,943	20,943			333,575		333,575	333,575
Salaries of Community/School Coordinators	38,096		38,096		(13,260)	(13,260)			24,836		24,836	24,836
Supplies and Materials	10,000		10,000		(1,000)	(1,000)			9,000		9,000	9,000
Total Undist. Expend. - Attend. & Social Work	981,531		981,531		(78,120)	(78,120)			903,411		903,411	903,411
Undist. Expend. - Health Services												
Salaries	1,077,234		1,077,234		7,883	7,883			1,085,117		1,085,117	1,085,117
Purchased Professional and Technical Services	182,713		182,713		(11,175)	(11,175)			171,538		171,538	171,538
Other Purchased Services (400-500 series)	199,315		199,315		199,315	199,315			398,630		398,630	398,630
Supplies and Materials	58,281		58,281		(494)	(494)			57,787		57,787	57,787
Other Objects	150		150						150		150	150
Total Undist. Expend. - Health Services	1,517,593		1,517,593		(103,013)	(103,013)			1,414,580		1,414,580	1,414,580
Undist. Expend. - Speech, OT, PT and Related Services												
Salaries	3,221,206		3,221,206		(286,199)	(286,199)			2,935,007		2,935,007	2,935,007
Purchased Professional - Educational Services	926,700		926,700		(58,091)	(58,091)			868,609		868,609	868,609
General Supplies	15,000		15,000		(1,648)	(1,648)			13,352		13,352	13,352
Total Undist. Expend. - Speech, OT, PT and Relat	4,162,906		4,162,906		(345,938)	(345,938)			3,816,968		3,816,968	3,816,968
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries	7,088,775		7,088,775		201,507	201,507			7,290,282		7,290,282	7,290,282
Purchased Professional - Educational Services	1,208,000		1,208,000		245,000	245,000			1,453,000		1,453,000	1,453,000
Total Undist. Expend. - Other Supp. Serv. Studen	8,296,775		8,296,775		446,507	446,507			8,743,282		8,743,282	8,743,282
Undist. Expend. - Guidance												
Salaries	495,101		495,101		151,200	151,200			646,301		646,301	646,301
Salaries of Secretarial and Clerical Assistants	452,209		452,209		15,301	15,301			467,510		467,510	467,510
Other Salaries	281,887		281,887		107,555	107,555			389,442		389,442	389,442
Purchased Professional - Educational Services	10,000		10,000		5,000	5,000			15,000		15,000	15,000
Other Purchased Prof. and Tech. Services	281,275		281,275		(22,000)	(22,000)			259,275		259,275	259,275
Other Purchased Services (400-500 series)	114,319		114,319		7,535	7,535			121,854		121,854	121,854
Supplies and Materials	39,000		39,000		(9,477)	(9,477)			29,523		29,523	29,523
Other Objects	1,200		1,200						1,200		1,200	1,200
Total Undist. Expend. - Guidance	1,657,891		1,657,891		350,738	350,738			2,008,629		2,008,629	2,008,629
Total Undist. Expend. - Guidance	6,893,429		6,893,429		163,633	163,633			7,057,062		7,057,062	7,057,062

**PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Undst. Expend. - Child Study Teams												
Salaries of Other Professional Staff	\$ 9,061,183	\$	\$ 9,061,183	\$ 511,362	\$	\$ 511,362	\$ 9,572,545	\$	\$ 9,572,545	\$ 9,529,003	\$	\$ 9,529,003
Salaries of Secretarial and Clerical Assistants	366,927		366,927	(110,639)		(110,639)	256,288		256,288	254,533		254,533
Other Salaries	76,879		76,879	13,011		13,011	89,890		89,890	89,808		89,808
Other Purchased Prof. and Tech. Services	98,500		98,500				98,500		98,500	94,590		94,590
Mkt. Purchase Serv. (400-500 series other than Resid	1,500		1,500	2,943		2,943	4,443		4,443	2,849		2,849
Supplies and Materials	82,000		82,000	(12,600)		(12,600)	69,400		69,400	67,959		67,959
Other Objects	200	-	200	404,027	-	404,027	10,031,516	-	10,031,516	10,038,742	-	10,038,742
Undst. Expend. - Child Study Teams	9,867,489	-	9,867,489	511,362	-	511,362	10,385,802	-	10,385,802	9,572,545	-	9,572,545
Undst. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisors of Instruction	2,397,944	\$ 3,396,681	\$ 5,794,625	(189,173)	\$ 182,226	\$ (6,947)	2,198,771	\$ 3,578,907	\$ 5,777,678	2,136,498	\$ 3,496,187	\$ 5,634,685
Salaries of Other Professional Staff	1,021,225		1,021,225	(139,233)		(139,233)	882,002		882,002	752,192		752,192
Salaries of Secretarial and Clerical Assist.	1,021,369		1,021,369	(124,566)		(124,566)	897,003		897,003	706,593		706,593
Other Salaries	255,305		255,305	35,671		35,671	290,905		290,905	156,419		156,419
Sal of Facilities, Math & Literacy Coaches				(20,233)		(20,233)	970,004		970,004	648,859		648,859
Purchased Prof. Educational Services	880,200		880,200	128,804		128,804	409,053		409,053	265,520		265,520
Other Purch Prof. and Tech. Services	932,000		932,000	(522,947)		(522,947)	1,043,321		1,043,321	984,706		984,706
Other Purch Services (400-500)	1,177,164		1,177,164	(133,843)		(133,843)	88,488		88,488	77,245		77,245
Supplies and Materials	59,500		59,500	27,063		27,063	220		220	5,748,052		5,748,052
Other Objects	220		220	(782,418)		(782,418)	6,759,197		6,759,197	3,861,596		3,861,596
Total Undst. Expend. - Improvement of Inst. Serv.	7,744,957	3,824,623	11,569,580	(985,760)	203,342	(782,418)	6,759,197	4,027,965	10,787,162	2,470,534	3,545,711	6,232,867
Undst. Expend. - Edu. Media Serv./Sch. Library												
Salaries	880,023		880,023	77,024		77,024	1,057,047		1,057,047	1,054,177		1,054,177
Salaries of Secretarial and Technical Services	10,500		10,500	(7,000)		(7,000)	263,160		263,160	260,530		260,530
Other Purchased Services (400-500 series)	202,140		202,140	(18,900)		(18,900)	17,079		17,079	188,109		188,109
Supplies and Materials	35,879		35,879	(24,455)		(24,455)	800		800	13,160		13,160
Other Objects	800		800	(74,497)		(74,497)	3,039,235		3,039,235	1,334,387		1,334,387
Total Undst. Expend. - Edu. Media Serv./Sch. Lib	1,288,662	3,113,732	4,402,394	32,024	(74,497)	(42,473)	1,340,686	3,039,235	4,379,921	2,671,188	4,003,575	6,383,758
Undst. Expend. - Instructional Staff Training Serv.												
Salaries	103,045		103,045	7,500		7,500	110,545		110,545	108,549		108,549
Salaries of Other Professional Staff	102,251		102,251	80,889		80,889	183,140		183,140	181,139		181,139
Salaries of Secretarial and Clerical Assist.	120,684		120,684	629		629	121,313		121,313	94,217		94,217
Other Salaries	431,850		431,850	162,223		162,223	592,466		592,466	77,976		77,976
Purchased Professional - Educational Serv	2,367,500		2,367,500	(347,812)		(347,812)	2,680,461		2,680,461	2,276,877		2,276,877
Other Purchased Services (400-500 series)	221,850		221,850	7,208		7,208	229,058		229,058	20,000		20,000
Supplier and Materials	127,500		127,500	(4,600)		(4,600)	122,900		122,900	40,482		40,482
Other Objects	4,535		4,535	220		220	4,535		4,535	3,134		3,134
Total Undst. Expend. - Instructional Staff Training	4,079,415	83,463	4,162,878	(98,370)	3,337	(95,033)	3,981,845	89,400	4,071,245	2,810,601	19,839	2,831,040
Undst. Expend. - Supp. Serv. - General Admin.												
Salaries of Attorneys	2,140,284		2,140,284	763,905		763,905	2,904,189		2,904,189	2,758,181		2,758,181
Legal Services	433,640		433,640	9,000		9,000	442,730		442,730	442,730		442,730
Audit Fees	841,000		841,000	16,533		16,533	857,533		857,533	575,726		575,726
Architect/Engineering Services	145,000		145,000	105,000		105,000	250,000		250,000	120,500		120,500
Purchased Professional Services	652,500		652,500	1,879		1,879	654,379		654,379	32,879		32,879
Purchased Technical Services	280,000		280,000	154,400		154,400	434,400		434,400	660,345		660,345
Communications/Telephone	890,000		890,000	3,200		3,200	893,200		893,200	63,390		63,390
BOE Other Purchased Services	100,000		100,000	(93,461)		(93,461)	6,539		6,539	838,542		838,542
Other Purchased Services (400-500 series)	243,900		243,900	(56,342)		(56,342)	187,558		187,558	117,771		117,771
Supplies and Materials	131,650		131,650	(15,985)		(15,985)	115,665		115,665	89,792		89,792
BOE In-House Training/Meeting Supplies	20,000		20,000	(9,980)		(9,980)	29,000		29,000	11,990		11,990
Adjuncts Against The School District	123,000		123,000	(45,710)		(45,710)	77,290		77,290	14,694		14,694
Membership & Dues	82,100		82,100	(45,710)		(45,710)	36,390		36,390	8,417		8,417
Other Objects	1,000		1,000	708,559		708,559	6,926,653		6,926,653	48,453		48,453
Total Undst. Expend. - Supp. Serv. - General Adm	6,255,674	-	6,255,674	708,559	-	708,559	6,926,653	-	6,926,653	3,791,809	-	3,791,809
Undst. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals	239,684		239,684	107,647		107,647	347,331		347,331	120,715		120,715
Salaries of Other Professional Staff	137,283		137,283	(13,573)		(13,573)	123,710		123,710	113,457		113,457
Salaries of Secretarial and Clerical Assistants				46,478		46,478	4,304,965		4,304,965	4,086,837		4,086,837
Purchased Professional and Technical Services	10,000		10,000	(6,807)		(6,807)	3,193		3,193	19,909		19,909
Other Purchased Services (400-500 series)	1,500		1,500	(4,900)		(4,900)	50,978		50,978	246,956		246,956
Supplies and Materials	321,553		321,553	(12,611)		(12,611)	308,942		308,942	18,214		18,214
Other Objects	14,000		14,000	(4,000)		(4,000)	10,000		10,000	5,233		5,233
Total Undst. Expend. - Support Serv. - School Adm	402,467	-	402,467	121,300	-	121,300	4,685,533	-	4,685,533	239,405	-	239,405

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Undist. Expend. - Central Services												
Salaries	\$ 4,516,733		\$ 4,516,733	\$ 1,390,078		\$ 1,390,078	\$ 5,906,831		\$ 5,906,831	\$ 5,876,308		\$ 5,876,308
Purchased Professional Services	357,590		357,590	(24,500)		(24,500)	333,090		333,090	308,918		308,918
Purchased Technical Services	600,337		600,337	(136,305)		(136,305)	464,032		464,032	397,429		397,429
Misc. Purchased Services (400-500) (O/T 594)	92,370		92,370	(1,451)		(1,451)	90,919		90,919	78,248		78,248
Supplies and Materials	222,590		222,590	(48,106)		(48,106)	174,484		174,484	142,873		142,873
Miscellaneous Expenditures	1,850	-	1,850	1,000	-	1,000	4,850	-	4,850	4,740	-	4,740
Total Undist. Expend. - Central Services	5,793,450	-	5,793,450	1,180,716	-	1,180,716	6,974,166	-	6,974,166	6,808,516	-	6,808,516
Undist. Expend. - Admin Information Technology												
Salaries	609,077		609,077	53,893		53,893	662,970		662,970	652,552		652,552
Purchased Technical Services	2,292,518		2,292,518	(205,327)		(205,327)	2,087,191		2,087,191	2,023,405		2,023,405
Other Purchased Services (400-500 series)	36,000		36,000	16,990		16,990	52,990		52,990	52,990		52,990
Supplies and Materials	239,834		239,834	42,356		42,356	282,190		282,190	278,410		278,410
Objects	2,000	-	2,000	-	-	-	2,000	-	2,000	-	-	-
Total Undist. Expend. - Admin Information Tech	3,179,429	-	3,179,429	(92,088)	-	(92,088)	3,087,341	-	3,087,341	3,009,357	-	3,009,357
Undist. Expend. - Required Maintenance for School Facilities												
Salaries	3,001,717		3,001,717	531,602		531,602	3,533,319		3,533,319	3,507,351		3,507,351
Cleaning, Repair, and Maintenance Services	5,472,800		5,472,800	(364,026)		(364,026)	5,108,774		5,108,774	3,971,311		3,971,311
Travel	25,000		25,000	(15,392)		(15,392)	9,608		9,608	2,549		2,549
General Supplies	1,045,000		1,045,000	202,181		202,181	1,247,181		1,247,181	1,199,936		1,199,936
Other Purchased Services (400-500 series)	80,000	-	80,000	75,814	-	75,814	155,814	-	155,814	68,368	-	68,368
Other Objects	9,624,517	-	9,624,517	(25,045)	-	(25,045)	54,955	-	54,955	19,052	-	19,052
Total Undist. Expend. - Required Maintenance for	9,624,517	-	9,624,517	405,134	-	405,134	10,029,651	-	10,029,651	8,788,567	-	8,788,567
Undist. Expend. - Care & Upkeep of Grounds												
Cleaning, Repair, and Maintenance Services	2,500	-	2,500	-	-	-	2,500	-	2,500	1,604	-	1,604
Total Undist. Expend. - Care and Upkeep of Grou	2,500	-	2,500	-	-	-	2,500	-	2,500	1,604	-	1,604
Undist. Expend. - Custodial Services												
Salaries	375,528	\$ 2,589,259	2,964,787	596,492	\$ (9,801)	586,691	972,020	\$ 2,579,458	3,551,478	965,433	\$ 2,436,481	3,401,914
Salaries of Non-Instructional Aides		1,985,296	1,985,296		(176,657)	(176,657)		1,808,639	1,808,639		1,303,105	1,303,105
Cleaning, Repair and Maintenance Services	9,434,200		9,434,200	1,366,996		1,366,996	10,801,196		10,801,196	10,544,953		10,544,953
Rental of Land, Building & Other than Lease Purcha	6,738,660		6,738,660	(1,508,697)		(1,508,697)	5,229,963		5,229,963	5,176,872		5,176,872
Other Purchased Property Services	298,000		298,000				298,000		298,000	247,486		247,486
Insurance	2,115,000		2,115,000	(193,520)		(193,520)	1,921,480		1,921,480	1,915,520		1,915,520
Miscellaneous Purchased Services	1,370,000		1,370,000	(553,983)		(553,983)	816,017		816,017	501,651		501,651
General Supplies	120,000	27,150	147,150	18,400	(300)	18,100	138,400	26,850	165,250	19,339		145,713
Energy (Natural Gas)	2,685,000		2,685,000	(691,986)		(691,986)	1,993,014		1,993,014	1,832,585		1,832,585
Energy (Electricity)	5,100,000		5,100,000	748,794		748,794	5,848,794		5,848,794	5,327,243		5,327,243
Energy (Oil)	30,000	-	30,000	(1,879)	-	(1,879)	28,121	-	28,121	14,308	-	14,308
Total Undist. Expend. - Custodial Services	28,266,388	4,601,705	32,868,093	(219,383)	(186,758)	(406,141)	28,047,005	4,414,947	32,461,952	26,656,425	3,758,925	30,415,350
Undist. Expend. - Security												
Salaries	818,759	2,188,182	3,006,941	341,459	136,970	478,429	1,160,218	2,323,152	3,483,370	1,104,633	2,177,369	3,282,002
Purchased Professional and Technical Services	6,517,875		6,517,875	526,346	312,671	839,017	7,044,221	312,671	7,356,892	6,842,368		7,154,928
Cleaning, Repair and Maintenance Services	60,000		60,000	(50,000)		(50,000)	10,000		10,000	3,096		3,096
General Supplies	14,000	111,302	125,302	1,200	223,726	224,926	15,200	335,028	350,228	11,141	322,994	334,135
Other Objects	-	2,600	2,600	-	-	-	-	2,600	2,600	-	-	-
Total Undist. Expend. - Security	7,410,634	2,302,084	9,712,718	819,005	673,367	1,492,372	8,229,639	2,975,451	11,205,090	7,961,238	2,812,923	10,774,161
Total Undist. Expend. - Oper. & Maint. Of Plant	45,304,039	6,903,789	52,207,828	1,004,756	486,609	1,491,365	46,308,795	7,390,358	53,699,153	43,467,834	6,571,848	49,979,682
Undist. Expend. - Student Transportation Serv.												
Salaries of Non-Instructional Aides	200,000		200,000				200,000		200,000	150,004		150,004
Sal. For Pup. Trans. (Bet. Home and School) - Regula	288,099		288,099	(70,000)		(70,000)	218,099		218,099	202,020		202,020
Sal. For Pup. Trans. (Other than Bet. Home and School)		476,880	476,880		(21,971)	(21,971)		454,909	454,909		289,728	289,728
Management Fees - ESC & CTSA Transportation Pr	41,918		41,918	183,000		183,000	224,918		224,918	224,918		224,918
Other Purchased Professional and Technical Services	13,800		13,800	19,000		19,000	32,800		32,800	32,250		32,250
Contract Services - (Between Home and School) - Ve	4,584,621		4,584,621	(1,039,243)		(1,039,243)	3,545,378		3,545,378	3,389,762		3,389,762
Contract Services (Other than Between Home & Sch	287,049		287,049	(191,164)		(191,164)	95,885		95,885	55,271		55,271
Contr. Serv (Spl. Ed. Students) - Vendors	8,540,000		8,540,000	(3,728,069)		(3,728,069)	4,811,931		4,811,931	4,775,942		4,775,942
Contr. Serv (Regular Students) - ESCs & CTSA	-		-	3,729,069		3,729,069	3,729,069		3,729,069	5,297,179		5,297,179
Contr. Serv (Spl. Ed. Students) - ESCs & CTSA	603,200		603,200	1,191,899		1,191,899	1,795,099		1,795,099	3,216,165		3,216,165
Contr. Serv. - Aid in Lieu Payments - Nonpublic	454,431		454,431	(10,000)		(10,000)	444,431		444,431	361,546		361,546
Misc. Purchased Serv. - Transportation	32,000		32,000				32,000		32,000	31,850		31,850
Supplies and Materials	8,000		8,000				8,000		8,000	780		780
Transportation Supplies	80,000		80,000	(11,818)		(11,818)	68,182		68,182	56,890		56,890
Other Objects	400	-	400	-	-	-	400	-	400	-	-	-
Total Undist. Expend. - Student Transportation S	15,133,518	476,880	15,610,398	72,674	(21,971)	50,703	15,206,192	454,909	15,661,101	17,794,377	289,728	18,084,305

PATERSON PUBLIC SCHOOLS
COMPARING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
ALLOCATED BENEFITS												
Regular Programs - Instruction - Employee Benefits	94,276	\$	\$ 94,276	54,080	\$	\$ 54,080	\$ 148,356	\$	\$ 148,356	\$ 129,155	\$	\$ 129,155
Special Programs - Instruction - Employee Benefits	342,633		542,633	19,236		19,236	561,869		561,869	561,869		561,869
Community Services Programs/Operations - Employee Benefits	100,478		100,478	(20,000)		(20,000)	80,478		80,478	77,061		77,061
Attendance and Social Work Services - Employee Benefits	205,385		205,385	(68,255)		(68,255)	137,130		137,130	137,130		137,130
Health Services - Employee Benefits	301,264		301,264	(71,039)		(71,039)	230,225		230,225	230,225		230,225
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits	689,720		689,720	(89,806)		(89,806)	599,914		599,914	599,914		599,914
Other Support Services - Students - Extraordinary Services - Employee Benefits	3,404,300		3,404,300	(122,679)		(122,679)	3,281,621		3,281,621	3,218,956		3,218,956
Other Support Services - Guidance - Employee Benefits	335,243		335,243	(19,962)		(19,962)	215,301		215,301	206,819		206,819
Other Support Services - Child Study Teams - Employee Benefits	1,928,693		1,928,693	(236,967)		(236,967)	1,691,726		1,691,726	1,691,726		1,691,726
Improvement of Instruction Services - Employee Benefits	825,606		825,606	(242,282)		(242,282)	583,324		583,324	521,881		521,881
Electronic Media Services - School Library - Employee Benefits	190,666		190,666	13,416		13,416	204,082		204,082	204,082		204,082
Instructional Staff Training Services - Employee Benefits	1,394,487		1,394,487	104,409		104,409	1,498,896		1,498,896	1,102,383		1,102,383
Tuition Reimbursement	53,438		53,438				53,438		53,438	44,859		44,859
Health Benefits	465,435		465,435	(36,490)		(36,490)	428,945		428,945	396,398		396,398
Support Services - General Administration - Employee Benefits	38,593		38,593				38,593		38,593	20,176		20,176
Support Services - School Administration - Employee Benefits	1,279,489		1,279,489	(249,957)		(249,957)	1,029,532		1,029,532	1,024,376		1,024,376
Support Services - Central Services - Employee Benefits	175,405		175,405	30,000		30,000	205,405		205,405	179,917		179,917
Health Benefits	1,189,825		1,189,825	(207,447)		(207,447)	982,378		982,378	918,927		918,927
Operation and Maintenance of Plant Services - Employee Benefits	2,182,000		2,182,000	815,482		815,482	2,997,482		2,997,482	17,400		17,400
Health Benefits	20,893,181		20,893,181	(5,430,839)		(5,430,839)	15,462,342		15,462,342	11,283,354		11,283,354
TOTAL ALLOCATED BENEFITS	13,143,512		13,143,512	(1,143,743)		(1,143,743)	11,999,769		11,999,769	-		11,283,354
UNALLOCATED BENEFITS												
Group Insurance	10,000		10,000				10,000		10,000			
Social Security Contributions	4,100,000	\$	6,523,376	(403,061)		(116,369)	3,656,599		6,235,007	3,361,462	\$	5,839,622
Other Retirement Contributions - Regular	7,766,584		8,301,701	(1,827,420)		(1,839,609)	5,959,164		6,662,092	5,938,552		6,511,411
Other Retirement Contributions - DGRP	10,000		10,000	(730)		(730)	9,270		9,270	3,456		3,456
Unemployment Compensation	4,134,597		4,134,597	(3,965,019)		(3,965,019)	169,578		169,578	1,698,757		1,698,757
Workers' Compensation	2,300,000		2,300,000				2,300,000		2,300,000	46,544,891		46,544,891
Health Benefits	100,000		52,843,101	(50,091)		(1,570,414)	51,374,687		51,374,687	2,694,266		2,694,266
Other Employee Benefits	2,182,000		2,182,000	815,482		815,482	2,997,482		2,997,482	13,696,305		13,696,305
TOTAL UNALLOCATED BENEFITS	20,893,181		55,832,584	(5,430,839)		(5,430,839)	54,386,774		54,386,774	49,586,110		10,010,684
On Behalf TPAC Pension Contributions (Non-Budgeted)										13,891,967		13,891,967
On Behalf TPAC Social Security (Reimbursed - Non-Budgeted)										14,579,530		14,579,530
TOTAL UNALLOCATED BENEFITS	20,893,181		55,832,584							28,471,497		28,471,497
TOTAL PERSONNEL SERVICES - EMPLOYEE	33,946,693		80,776,096	(6,574,583)		(6,574,583)	74,201,513		74,201,513	49,586,110		11,585,403
TOTAL PERSONNEL SERVICES - EMPLOYEE	182,632,172		281,806,614	(2,371,040)		(2,371,040)	279,435,574		279,435,574	90,444,115		300,189,629
TOTAL UNDISTRIBUTED EXPENDITURES	205,774,933		469,970,595	(206,303)		(206,303)	269,768,292		269,768,292	254,627,828		483,386,464

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
Grades 1-5		\$ 13,200	\$ 13,200		\$ 7,150	\$ 7,150		\$ 20,350	\$ 20,350		\$ 14,409	\$ 14,409
Grades 6-8	\$ 5,000	120,400	125,400	(47,872)		(47,872)	\$ 5,000	72,528	77,528		49,992	49,992
Grades 9-12	35,000	40,962	75,962	(3,900)		(3,900)	35,000	37,062	72,062	\$ 11,793	26,243	38,036
Undistributed Expenditures - Instruction	234,000		234,000	\$ 50,270		50,270	284,270		284,270	269,841		269,841
Undist. Expend.-Support Serv.-Students - Related & I	30,000		30,000				30,000		30,000			
Undistributed Expenditures - General Admin.	10,000		10,000	(6,250)		(6,250)	3,750		3,750	3,723		3,723
Undistributed Expenditures - Central Services	118,000		118,000	8,571		8,571	126,571		126,571	112,047		112,047
Undistributed Expenditures - Technology	25,000		25,000	241,859		241,859	266,859		266,859	254,126		254,126
Undistributed Expenditures - Operation of Plant Serv.	230,000		230,000	(116,868)		(116,868)	113,132		113,132	61,483		61,483
Undistributed Expenditures - Security	35,000		35,000		215,781	215,781	35,000	215,781	250,781		215,416	215,416
Total Equipment	722,000	174,562	896,562	177,582	171,159	348,741	899,582	345,721	1,245,303	713,013	306,060	1,019,073
Facilities Acquisition and Construction Services												
Other Purchased Prof. & Tech. Serv.	175,000		175,000	98,258		98,258	273,258		273,258	248,552		248,552
Construction Services	3,510,000	-	3,510,000	(58,833)		(58,833)	3,451,167		3,451,167	2,606,213		2,606,213
Total Facilities Acquisition and Construction Serv.	3,685,000	-	3,685,000	39,425		39,425	3,724,425		3,724,425	2,854,565		2,854,565
TOTAL CAPITAL OUTLAY	4,407,000	174,562	4,581,562	217,007	171,159	388,166	4,624,007	345,721	4,969,728	3,367,378	306,060	3,873,638
SPECIAL SCHOOLS												
Accred. Even./Adult H.S./Post-Grad.-Inst.												
Salaries of Teachers	157,080		157,080	7,700		7,700	164,780		164,780	163,755		163,755
General Supplies	17,333	-	17,333	(3,300)		(3,300)	14,033		14,033	13,214		13,214
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	174,413	-	174,413	4,400		4,400	178,813		178,813	176,969		176,969
Accred. Even./Adult H.S./Post-Grad.-Supp. Service												
Salaries	40,740	-	40,740	-		-	40,740		40,740	39,638		39,638
Total Accred. Even./Adult H.S./Post-Grad.-Supp.	40,740	-	40,740	-		-	40,740		40,740	39,638		39,638
Total Accred. Even./Adult H.S./Post-Grad.	215,153	-	215,153	4,400		4,400	219,553		219,553	216,607		216,607
Adult Education-Local-Instruction												
Salaries of Teachers	526,539		526,539	(8,283)		(8,283)	518,256		518,256	393,415		393,415
Other Salaries for Instruction	5,184		5,184				5,184		5,184			
General Supplies	20,000	-	20,000	(1,100)		(1,100)	18,900		18,900	14,876		14,876
Total Adult Education-Local-Instruction	551,723	-	551,723	(9,383)		(9,383)	542,340		542,340	408,291		408,291
Adult Education-Local-Support Serv.												
Salaries	407,752		407,752	3,073		3,073	410,825		410,825	355,748		355,748
Personal Services - Employee Benefits	113,504		113,504	6,000		6,000	119,504		119,504	41,549		41,549
Other Purchased Services (400-500 series)	8,148		8,148				8,148		8,148	3,918		3,918
Other Objects	1,494	-	1,494	1,100		1,100	2,594		2,594	1,781		1,781
Total Adult Education-Local-Support Serv.	530,898	-	530,898	10,173		10,173	541,071		541,071	402,996		402,996
Total Adult Education-Local	1,082,621	-	1,082,621	790		790	1,083,411		1,083,411	811,287		811,287
GED Test Centers												
Salaries	8,784		8,784	810		810	9,594		9,594	9,102		9,102
Supplies and Materials	33,216	-	33,216				33,216		33,216	7,132		7,132
Total GED Testing Centers	42,000	-	42,000	810		810	42,810		42,810	16,234		16,234
TOTAL SPECIAL SCHOOLS	1,339,774	-	1,339,774	6,000		6,000	1,345,774		1,345,774	1,044,128		1,044,128
Transfer of Funds to Charter Schools	32,867,734	-	32,867,734	1,326,076		1,326,076	34,193,810		34,193,810	33,836,225		33,836,225
TOTAL EXPENDITURES	242,389,371	266,370,294	508,759,665	1,042,780	1,083,743	2,126,523	243,432,151	267,454,037	510,886,188	273,075,759	249,664,696	522,740,455

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 2,099,936,604	\$ (266,370,294)	\$ (56,433,690)	\$ (807,874)	\$ (1,083,743)	\$ (1,891,617)	\$ 209,128,730	\$ (267,454,037)	\$ (58,325,307)	\$ 215,233,619	\$ (249,664,696)	\$ (34,431,077)
Other Financing Sources (Uses):												
Operating Transfer In:												
Contr. to School Based Budgets - General Fund		239,820,269	239,820,269		321,743	321,743		260,142,012	260,142,012		242,843,391	242,843,391
Contr. to School Based Budgets - Spec. Rev. Fund		6,350,025	6,350,025		762,000	762,000		7,312,025	7,312,025		6,821,305	6,821,305
Operating Transfer Out:												
Transfer to Special Revenue Fund - Preschool 1	(1,804,897)		(1,804,897)				(1,804,897)		(1,804,897)	(3,604,897)		(3,604,897)
Transfer to Special Revenue Fund - School 1	(359,830,269)		(359,830,269)	(331,743)		(331,743)	(340,143,812)		(340,143,812)	(142,848,911)		(142,848,911)
Transfer to School Based Budgets	(259,820,269)		(259,820,269)	(321,743)		(321,743)	(263,046,619)		(263,046,619)	(245,748,158)		(245,748,158)
Total Other Financing Sources (Uses):	(620,715,076)		(620,715,076)	(653,487)	1,083,743	429,256	(484,365,681)		(484,365,681)	(249,664,696)		(249,664,696)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing	(52,788,472)		(52,788,472)	(1,129,617)		(1,129,617)	(53,918,089)		(53,918,089)	(50,514,579)		(50,514,579)
Fund Balance, July 1	74,084,708		74,084,708				74,084,708		74,084,708	74,084,708		74,084,708
Fund Balance, June 30	21,296,236		21,296,236	1,129,617		1,129,617	20,166,619		20,166,619	43,570,129		43,570,129

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources		\$ 493,328	\$ 493,328	\$ 279,366	\$ (213,962)
State Sources	\$ 51,129,487	(599,154)	50,530,333	45,949,230	(4,581,103)
Federal Sources	34,265,213	7,509,416	41,774,629	35,111,510	(6,663,119)
Total Revenues	85,394,700	7,403,590	92,798,290	81,340,106	(11,458,184)
EXPENDITURES					
Instruction					
Salaries of Teachers	23,021,538	(12,653,094)	10,368,444	8,845,005	1,523,439
Other Salaries for Instruction	1,493,601	789,425	2,283,026	1,970,878	312,148
Purchased Professional - Educational Services	20,000		20,000		20,000
Purchased Professional and Technical Services	400,395	114,168	514,563	354,723	159,840
Other Purchased Services (400-500 series)	9,225	104,359	113,584	51,684	61,900
General Supplies	230,500	3,448,129	3,678,629	3,240,021	438,608
Textbooks	29,454	694	30,148	23,442	6,706
Tuition	6,161,648	(1,857,648)	4,304,000	3,713,744	590,256
Other Objects	-	205,986	205,986	193,901	12,085
Total Instruction	31,366,361	(9,847,981)	21,518,380	18,393,398	3,124,982
Support Services					
Salaries of Other Professional Staff	3,777,041	822,588	4,599,629	4,163,187	436,442
Salaries of Supervisors of Instruction	564,655	4,508,457	5,073,112	4,319,753	753,359
Salaries of Secretarial and Clerical Asst.	241,030	136,891	377,921	282,014	95,907
Other Salaries	503,838	450,556	954,394	620,427	333,967
Personal Services - Employee Benefits	1,897,190	4,194,496	6,091,686	5,601,089	490,597
Purchased Educational Services - Contracted Pre-K	38,405,209		38,405,209	35,112,220	3,292,989
Purchased Professional - Educational Services	4,147,363	2,071,667	6,219,030	5,071,759	1,147,271
Other Purchased Professional Services		436,254	436,254	243,895	192,359
Purchased Technical Services		154,091	154,091	79,625	74,466
Rentals	575,000	52,000	627,000	554,026	72,974
Contr. Serv.-Trans. (Field Trips)	36,900	104,195	141,095	42,026	99,069
Travel	36,395	84,470	120,865	51,557	69,308
Other Purchased Services (400-500 series)	60,000	1,472,049	1,532,049	1,317,325	214,724
Supplies & Materials	84,000	1,200,251	1,284,251	1,050,864	233,387
Indirect Costs	-	19,868	19,868	19,868	
Other Objects	5,000	219,615	224,615	164,883	59,732
Total Support Services	50,333,621	15,927,448	66,261,069	58,694,518	7,566,551
Facilities Acquisition and Construction Services					
Instructional Equipment	37,500	102,131	139,631	57,343	82,288
Noninstructional Equipment	12,000	459,992	471,992	278,349	193,643
Total Facilities Acquisition and Construction Services	49,500	562,123	611,623	335,692	275,931
Sub-Total Expenditures	81,749,482	6,641,590	88,391,072	77,423,608	10,967,464
OTHER FINANCING SOURCES (USES)					
Transfer In from General Fund-Preschool Program	2,904,807	-	2,904,807	2,904,807	
Transfer Out to School Based Budgets (General Fund)	(6,550,025)	(762,000)	(7,312,025)	(6,821,305)	490,720
Sub-total Other Financing Sources (Uses)	(3,645,218)	(762,000)	(4,407,218)	(3,916,498)	490,720
Total Outflows	85,394,700	7,403,590	92,798,290	81,340,106	11,458,184
Excess (Deficiency) of Revenues Over (Under)	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - PART II

**PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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

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

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

		<u>General Fund</u>		<u>Special Revenue Fund</u>
Sources/Inflows of Resources				
Actual amounts (budgetary basis) revenue from the budgetary comparison schedule (Exhibits C-1, C-2)	(C-1)	\$ 488,309,378	(C-2)	\$ 81,340,106
Difference - Budget to GAAP				
Encumbrances for good and services ordered but not received are reported in the year the order is placed for budgetary purposes but in the year the goods and services are received for financial reporting purposes.				
Prior Year Encumbrances				162,488
Current Year Encumbrances				(433,101)
State Aid payments recognized for GAAP Purposes not recognized for Budgetary statements. (June 30, 2015)		(42,237,186)		
State Aid payments recognized for budgetary purposes not recognized for GAAP statements. (June 30, 2014)		<u>41,787,041</u>		<u>-</u>
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	(B-2)	<u>\$ 487,859,233</u>	(B-2)	<u>\$ 81,069,493</u>
Uses/Outflows of Resources				
Actual amounts (budgetary basis) total expenditures from the budgetary comparison schedule (Exhibits C-1,C-2)	(C-1)	\$ 522,740,455	(C-2)	\$ 77,423,608
Differences - Budget to GAAP				
Encumbrances for good and services ordered but not received are reported in the year the order is placed for budgetary purposes but in the year the goods and services are received for financial reporting purposes.				
Prior Year Encumbrances				162,488
Current Year Encumbrances		<u>-</u>		<u>(433,101)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	(B-2)	<u>\$ 522,740,455</u>	(B-2)	<u>\$ 77,152,995</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

PENSION INFORMATION

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

Public Employees Retirement System

Last Two Fiscal Years*

	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.69326%	0.68291%
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 129,796,791	\$ 130,517,153
District's Covered-Employee Payroll	\$ 47,817,701	\$ 49,399,788
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	271.4%	281.2%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.08%	48.72%

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

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

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

Public Employees Retirement System

Last Two Fiscal Years

	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 5,701,280	\$ 5,130,575
Contributions in Relation to the Contractually Required Contribution	<u>5,701,280</u>	<u>5,130,575</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 47,817,701	\$ 46,399,788
Contributions as a Percentage of Covered-Employee Payroll	11.9%	11%

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

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

Teachers Pension and Annuity Fund

Last Two Fiscal Years*

	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0%	0%
District's Proportionate Share of the Net Pension Liability (Asset)	\$-0-	\$-0-
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	<u>\$ 994,021,760</u>	<u>\$ 990,978,345</u>
Total	<u>\$ 994,021,760</u>	<u>\$ 990,978,345</u>
District's Covered-Employee Payroll	\$ 182,518,825	\$ 182,326,952
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	0%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	33.64%	33.76%

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

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

**PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
AND SCHEDULE OF DISTRICT CONTRIBUTIONS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Change of Benefit Terms: None.

Change of Assumptions: The discount rate changed from the District's rate as of June 30, 2014 to the District's rate as of June 30, 2015, in accordance with GASB Statement No. 67.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL LEVEL SCHEDULES

BLENDED RESOURCE FUND

**PATERSON PUBLIC SCHOOLS
GENERAL FUND
COMBINING BALANCE SHEET
JUNE 30, 2015**

	Operating Fund	Blended Resource Fund	Total General Fund
ASSETS			
Cash	\$ 19,237,225	\$ 2,054,124	\$ 21,291,349
Receivables			
Intergovernmental			
Local	640,675		640,675
State	866,267		866,267
Federal	336,887		336,887
Accounts	1,208,598		1,208,598
Due from Other Funds	<u>2,759,318</u>	<u>-</u>	<u>2,759,318</u>
 Total Assets	 <u>\$ 25,048,970</u>	 <u>\$ 2,054,124</u>	 <u>\$ 27,103,094</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 16,463,665	\$ 1,202,271	\$ 17,665,936
Accrued Salaries and Wages	1,258,898	851,853	2,110,751
Claims and Judgments Payable	3,115,320		3,115,320
Accrued Liability for Insurance Claims	230,535		230,535
Compensated Absences Payable	2,550,399		2,550,399
Unearned Revenue	<u>97,210</u>	<u>-</u>	<u>97,210</u>
 Total Liabilities	 <u>23,716,027</u>	 <u>2,054,124</u>	 <u>25,770,151</u>
Fund Balances			
Restricted			
Capital Reserve	3,182,000		3,182,000
Capital Reserve-Designated for Subsequent Year's Expenditures	4,818,000		4,818,000
Emergency Reserve	1,000,000		1,000,000
Excess Surplus, Designated in Subsequent Year's Expenditures	2,168,294		2,168,294
Assigned			
Year End Encumbrances	435,028		435,028
Designated for Subsequent Year's Expenditures	25,000,000		25,000,000
Unassigned	<u>(35,270,379)</u>	<u>-</u>	<u>(35,270,379)</u>
 Total General Fund	 <u>1,332,943</u>	 <u>-</u>	 <u>1,332,943</u>
 Total Liabilities and Fund Balances	 <u>\$ 25,048,970</u>	 <u>\$ 2,054,124</u>	 <u>\$ 27,103,094</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 260,083,006		\$ 242,784,385	\$ 17,298,621
General Fund Reserve for Encumbrances at June 30, 2014	59,006		59,006	-
Combined General Fund Contribution	260,142,012	97.27%	242,843,391	17,298,621
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	6,655,803		6,209,850	445,953
Title I, Part A - June 30, 2014 Deferred Revenue	-		-	-
	6,655,803	2.49%	6,209,850	445,953
Title III, Part A: <i>English Language Acq</i>	656,222		611,455	44,767
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	656,222	0.24%	611,455	44,767
Total Restricted Federal Resources	\$ 7,312,025	2.73%	\$ 6,821,305	490,720
Totals	\$ 267,454,037	100.00%	\$ 249,664,696	\$ 17,789,341

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 1

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,133,746		\$ 3,122,257	\$ 11,489
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	3,133,746	97.94%	3,122,257	11,489
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	57,315		57,062	253
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	57,315	1.79%	57,062	253
Title III, Part A: <i>English Language Acq</i>	8,500		8,500	-
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	8,500	0.27%	8,500	-
Total Restricted Federal Resources	65,815	2.06%	65,562	253
Totals	\$ 3,199,561	100.00%	\$ 3,187,819	\$ 11,742

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 6,451,813		\$ 6,005,292	\$ 446,521
General Fund Reserve for Encumbrances at June 30, 2014	7,415		7,415	-
Combined General Fund Contribution	6,459,228	96.63%	6,012,707	446,521
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	205,119		191,028	14,091
Title I, Part A - June 30, 2014 Deferred Revenue	205,119	3.07%	191,028	14,091
Title III, Part A: <i>English Language Acq</i>	20,026		18,667	1,359
Title III, Part A - June 30, 2014 Deferred Revenue	20,026	0.30%	18,667	1,359
Total Restricted Federal Resources	225,145	3.37%	209,695	15,450
Totals	\$ 6,684,373	100.00%	\$ 6,222,402	\$ 461,971

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 4,313,636		\$ 4,103,194	\$ 210,442
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	4,313,636	97.28%	4,103,194	210,442
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	105,569		100,387	5,182
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	105,569	2.38%	100,387	5,182
Title III, Part A: <i>English Language Acq</i>	14,858		14,341	517
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	14,858	0.34%	14,341	517
Total Restricted Federal Resources	120,427	2.72%	114,728	5,699
Totals	\$ 4,434,063	100.00%	\$ 4,217,922	\$ 216,141

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 4

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,340,946		\$ 5,035,049	\$ 305,897
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	5,340,946	97.74%	5,035,049	305,897
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	106,881		100,969	5,912
Title I, Part A - June 30, 2014 Deferred Revenue	106,881	1.96%	100,969	5,912
Title III, Part A: <i>English Language Acq</i>	16,524		15,454	1,070
Title III, Part A - June 30, 2014 Deferred Revenue	16,524	0.30%	15,454	1,070
Total Restricted Federal Resources	123,405	2.26%	116,423	6,982
Totals	\$ 5,464,351	100.00%	\$ 5,151,472	\$ 312,879

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 7,015,240		\$ 6,575,333	\$ 439,907
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	7,015,240	96.79%	6,575,333	439,907
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	205,280		192,253	13,027
Title I, Part A - June 30, 2014 Deferred Revenue	205,280	2.83%	192,253	13,027
Title III, Part A: <i>English Language Acq</i>	27,608		25,815	1,793
Title III, Part A - June 30, 2014 Deferred Revenue	27,608	0.38%	25,815	1,793
Total Restricted Federal Resources	232,888	3.21%	218,068	14,820
Totals	\$ 7,248,128	100.00%	\$ 6,793,401	\$ 454,727

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 6/APA

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,949,648		\$ 4,664,809	
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	4,949,648	97.31%	4,664,809	\$ 284,839
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	125,000		117,927	\$ 7,073
Title I, Part A - June 30, 2014 Deferred Revenue	125,000	2.46%	117,927	7,073
Title III, Part A: <i>English Language Acq</i>	11,764		11,026	738
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	11,764	0.23%	11,026	738
Total Restricted Federal Resources	136,764	2.69%	128,953	7,811
Totals	\$ 5,086,412	100.00%	\$ 4,793,762	\$ 292,650

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 7

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,348,690		\$ 3,150,711	\$ 197,979
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	3,348,690	98.56%	3,150,711	197,979
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	40,779		38,361	2,418
Title I, Part A - June 30, 2014 Deferred Revenue	40,779	1.20%	38,361	2,418
Title III, Part A: <i>English Language Acq</i>	8,296		7,672	624
Title III, Part A - June 30, 2014 Deferred Revenue	8,296	0.24%	7,672	624
Total Restricted Federal Resources	49,075	1.44%	46,033	3,042
Totals	\$ 3,397,765	100.00%	\$ 3,196,744	\$ 201,021

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 4,760,095		\$ 4,693,171	\$ 66,924
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	4,760,095	95.93%	4,693,171	66,924
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	185,000		182,474	2,526
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	185,000	3.73%	182,474	2,526
Title III, Part A: <i>English Language Acq</i>	16,796		16,413	383
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	16,796	0.34%	16,413	383
Total Restricted Federal Resources	201,796	4.07%	198,887	2,909
Totals	\$ 4,961,891	100.00%	\$ 4,892,058	\$ 69,833

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No.9

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 11,391,175		\$ 10,232,026	
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	11,391,175	96.23%	10,232,026	\$ 1,159,149
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	409,385		367,898	41,487
Title I, Part A - June 30, 2014 Deferred Revenue	409,385	3.46%	367,898	41,487
Title III, Part A: <i>English Language Acq</i>	36,312		32,962	3,350
Title III, Part A - June 30, 2014 Deferred Revenue	36,312	0.31%	32,962	3,350
Total Restricted Federal Resources	445,697	3.77%	400,860	44,837
Totals	\$ 11,836,872	100.00%	\$ 10,632,886	\$ 1,203,986

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 10

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,916,390		\$ 5,539,875	\$ 376,515
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	5,916,390	96.71%	5,539,875	376,515
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	185,621		173,569	12,052
Title I, Part A - June 30, 2014 Deferred Revenue	185,621	3.03%	173,569	12,052
Title III, Part A: <i>English Language Acq</i>	15,776		14,894	882
Title III, Part A - June 30, 2014 Deferred Revenue	15,776	0.26%	14,894	882
Total Restricted Federal Resources	201,397	3.29%	188,463	12,934
Totals	\$ 6,117,787	100.00%	\$ 5,728,338	\$ 389,449

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 11

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,468,856		\$ 2,324,551	\$ 144,305
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	2,468,856	96.85%	2,324,551	144,305
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	75,087		70,805	4,282
Title I, Part A - June 30, 2014 Deferred Revenue	75,087	2.95%	70,805	4,282
Title III, Part A: <i>English Language Acq</i>	5,134		4,800	334
Title III, Part A - June 30, 2014 Deferred Revenue	5,134	0.20%	4,800	334
Total Restricted Federal Resources	80,221	3.15%	75,605	4,616
Totals	\$ 2,549,077	100.00%	\$ 2,400,156	\$ 148,921

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 5,344,168		\$ 5,201,492	\$ 142,676
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	5,344,168	96.55%	5,201,492	142,676
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	175,926		171,318	4,608
Title I, Part A - June 30, 2014 Deferred Revenue	175,926	3.18%	171,318	4,608
Title III, Part A: <i>English Language Acq</i>	15,184		14,546	638
Title III, Part A - June 30, 2014 Deferred Revenue	15,184	0.27%	14,546	638
Total Restricted Federal Resources	191,110	3.45%	185,864	5,246
Totals	\$ 5,535,278	100.00%	\$ 5,387,356	\$ 147,922

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 13

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,946,688		\$ 4,190,834	\$ 755,854
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	4,946,688	96.62%	4,190,834	755,854
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	154,636		130,991	23,645
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	154,636	3.02%	130,991	23,645
Title III, Part A: <i>English Language Acq</i>	18,598		15,615	2,983
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	18,598	0.36%	15,615	2,983
Total Restricted Federal Resources	173,234	3.38%	146,606	26,628
Totals	\$ 5,119,922	100.00%	\$ 4,337,440	\$ 782,482

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 14

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,290,605		\$ 2,160,406	\$ 130,199
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	2,290,605	96.90%	2,160,406	130,199
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	65,876		62,204	3,672
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	65,876	2.79%	62,204	3,672
Title III, Part A: <i>English Language Acq</i>	7,242		6,912	330
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	7,242	0.31%	6,912	330
Total Restricted Federal Resources	73,118	3.10%	69,116	4,002
Totals	\$ 2,363,723	100.00%	\$ 2,229,522	\$ 134,201

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 15

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,490,161		\$ 5,937,998	\$ 552,163
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	6,490,161	96.62%	5,937,998	552,163
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	203,540		186,215	17,325
Title I, Part A - June 30, 2014 Deferred Revenue	203,540	3.03%	186,215	17,325
Title III, Part A: <i>English Language Acq</i>	23,630		21,510	2,120
Title III, Part A - June 30, 2014 Deferred Revenue	23,630	0.35%	21,510	2,120
Total Restricted Federal Resources	227,170	3.38%	207,725	19,445
Totals	\$ 6,717,331	100.00%	\$ 6,145,723	\$ 571,608

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 18 Includes ELC 66

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,998,109		\$ 7,671,306	\$ 1,326,803
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	8,998,109	96.94%	7,671,306	1,326,803
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	250,196		213,663	36,533
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	250,196	2.70%	213,663	36,533
Title III, Part A: <i>English Language Acq</i>	33,456		28,488	4,968
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	33,456	0.36%	28,488	4,968
Total Restricted Federal Resources	283,652	3.06%	242,151	41,501
Totals	\$ 9,281,761	100.00%	\$ 7,913,457	\$ 1,368,304

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 19

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,103,074		\$ 3,058,445	\$ 44,629
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	3,103,074	96.42%	3,058,445	44,629
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	104,040		102,456	1,584
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	104,040	3.23%	102,456	1,584
Title III, Part A: <i>English Language Acq</i>	11,152		11,102	50
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	11,152	0.35%	11,102	50
Total Restricted Federal Resources	115,192	3.58%	113,558	1,634
Totals	\$ 3,218,266	100.00%	\$ 3,172,003	\$ 46,263

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 6,055,208		\$ 5,111,162	\$ 944,046
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	6,055,208	98.08%	5,111,162	944,046
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	104,386		88,070	16,316
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	104,386	1.69%	88,070	16,316
Title III, Part A: <i>English Language Acq</i>	13,940		11,986	1,954
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	13,940	0.23%	11,986	1,954
Total Restricted Federal Resources	118,326	1.92%	100,056	18,270
Totals	\$ 6,173,534	100.00%	\$ 5,211,218	\$ 962,316

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 6,242,718		\$ 6,163,232	\$ 79,486
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	6,242,718	95.81%	6,163,232	79,486
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	250,000		247,018	2,982
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	250,000	3.84%	247,018	2,982
Title III, Part A: <i>English Language Acq</i>	22,916		22,515	401
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	22,916	0.35%	22,515	401
Total Restricted Federal Resources	272,916	4.19%	269,533	3,383
Totals	\$ 6,515,634	100.00%	\$ 6,432,765	\$ 82,869

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 24

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,741,605		\$ 5,420,918	\$ 320,687
General Fund Reserve for Encumbrances at June 30, 2014	197		197	-
Combined General Fund Contribution	5,741,802	94.54%	5,421,115	320,687
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	303,742		286,710	17,032
Title I, Part A - June 30, 2014 Deferred Revenue	303,742	5.00%	286,710	17,032
Title III, Part A: <i>English Language Acq</i>	27,880		26,377	1,503
Title III, Part A - June 30, 2014 Deferred Revenue	27,880	0.46%	26,377	1,503
Total Restricted Federal Resources	331,622	5.46%	313,087	18,535
Totals	\$ 6,073,424	100.00%	\$ 5,734,202	\$ 339,222

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 5,752,836		\$ 5,335,023	\$ 417,813
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	5,752,836	96.62%	5,335,023	417,813
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	180,035		166,754	13,281
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	180,035	3.02%	166,754	13,281
Title III, Part A: <i>English Language Acq</i>	21,624		19,878	1,746
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	21,624	0.36%	19,878	1,746
Total Restricted Federal Resources	201,659	3.38%	186,632	15,027
Totals	\$ 5,954,495	100.00%	\$ 5,521,655	\$ 432,840

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 4,886,111		\$ 4,652,337	\$ 233,774
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	4,886,111	95.71%	4,652,337	233,774
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	200,025		190,546	9,479
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	200,025	3.92%	190,546	9,479
Title III, Part A: <i>English Language Acq</i>	18,836		17,985	851
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	18,836	0.37%	17,985	851
Total Restricted Federal Resources	218,861	4.29%	208,531	10,330
Totals	\$ 5,104,972	100.00%	\$ 4,860,868	\$ 244,104

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 6,489,510		\$ 6,259,479	\$ 230,031
General Fund Reserve for Encumbrances at June 30, 2014	1,800		1,800	-
Combined General Fund Contribution	6,491,310	96.51%	6,261,279	230,031
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	208,292		201,119	7,173
Title I, Part A - June 30, 2014 Deferred Revenue	-		-	-
	208,292	3.10%	201,119	7,173
Title III, Part A: <i>English Language Acq</i>	26,030		25,302	728
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	26,030	0.39%	25,302	728
Total Restricted Federal Resources	234,322	3.49%	226,421	7,901
Totals	\$ 6,725,632	100.00%	\$ 6,487,700	\$ 237,932

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 4,941,961		\$ 4,920,976	\$ 20,985
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	4,941,961	97.71%	4,920,976	20,985
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	103,888		103,244	644
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	103,888	2.05%	103,244	644
Title III, Part A: <i>English Language Acq</i>	12,240		12,087	153
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	12,240	0.24%	12,087	153
Total Restricted Federal Resources	116,128	2.29%	115,331	797
Totals	\$ 5,058,089	100.00%	\$ 5,036,307	\$ 21,782

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 29

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,050,139		\$ 2,990,152	\$ 59,987
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	3,050,139	98.04%	2,990,152	59,987
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	50,147		49,104	1,043
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	50,147	1.61%	49,104	1,043
Title III, Part A: <i>English Language Acq</i>	10,744		10,675	69
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	10,744	0.35%	10,675	69
Total Restricted Federal Resources	60,891	1.96%	59,779	1,112
Totals	\$ 3,111,030	100.00%	\$ 3,049,931	\$ 61,099

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 30 MLK

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,442,115		\$ 8,844,330	\$ 597,785
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	9,442,115	96.76%	8,844,330	597,785
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	305,583		286,097	19,486
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	305,583	3.13%	286,097	19,486
Title III, Part A: <i>English Language Acq</i>	10,374		10,055	319
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	10,374	0.11%	10,055	319
Total Restricted Federal Resources	315,957	3.24%	296,152	19,805
Totals	\$ 9,758,072	100.00%	\$ 9,140,482	\$ 617,590

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 33 EWK

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,124,247		\$ 3,554,750	\$ 569,497
General Fund Reserve for Encumbrances at June 30, 2014	75		75	-
Combined General Fund Contribution	4,124,322	97.22%	3,554,825	569,497
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	105,000		90,681	14,319
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	105,000	2.48%	90,681	14,319
Title III, Part A: <i>English Language Acq</i>	12,600		10,969	1,631
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	12,600	0.30%	10,969	1,631
Total Restricted Federal Resources	117,600	2.78%	101,650	15,950
Totals	\$ 4,241,922	100.00%	\$ 3,656,475	\$ 585,447

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 34 RC

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,741,401		\$ 2,655,852	\$ 85,549
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	2,741,401	96.14%	2,655,852	85,549
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	105,000		101,659	3,341
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	105,000	3.68%	101,659	3,341
Title III, Part A: <i>English Language Acq</i>	5,168		4,972	196
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	5,168	0.18%	4,972	196
Total Restricted Federal Resources	110,168	3.86%	106,631	3,537
Totals	\$ 2,851,569	100.00%	\$ 2,762,483	\$ 89,086

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 36 Alexander Hamilton Acad

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,546,078		\$ 4,355,679	\$ 190,399
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	4,546,078	96.57%	4,355,679	190,399
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	150,265		143,881	6,384
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	150,265	3.19%	143,881	6,384
Title III, Part A: <i>English Language Acq</i>	11,118		10,825	293
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	11,118	0.24%	10,825	293
Total Restricted Federal Resources	161,383	3.43%	154,706	6,677
Totals	\$ 4,707,461	100.00%	\$ 4,510,385	\$ 197,076

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 39

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	\$ 682,663		\$ 581,712	\$ 100,951
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	682,663	100.00%	581,712	100,951
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>				
Title I, Part A - June 30, 2014 Deferred Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>				
Title III, Part A - June 30, 2014 Deferred Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 682,663	100.00%	\$ 581,712	\$ 100,951

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 40 Urban Leadership

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,611,444		\$ 1,503,381	\$ 108,063
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	1,611,444	96.72%	1,503,381	108,063
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	50,430		47,097	3,333
Title I, Part A - June 30, 2014 Deferred Revenue	50,430	3.03%	47,097	3,333
Title III, Part A: <i>English Language Acq</i>	4,114		3,886	228
Title III, Part A - June 30, 2014 Deferred Revenue	4,114	0.25%	3,886	228
Total Restricted Federal Resources	54,544	3.28%	50,983	3,561
Totals	\$ 1,665,988	100.00%	\$ 1,554,364	\$ 111,624

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 41 Dale Ave

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,787,154		\$ 3,330,563	\$ 456,591
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	3,787,154	94.79%	3,330,563	456,591
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	200,880		176,735	24,145
Title I, Part A - June 30, 2014 Deferred Revenue	200,880	5.03%	176,735	24,145
Title III, Part A: <i>English Language Acq</i>	7,208		6,325	883
Title III, Part A - June 30, 2014 Deferred Revenue	7,208	0.18%	6,325	883
Total Restricted Federal Resources	208,088	5.21%	183,060	25,028
Totals	\$ 3,995,242	100.00%	\$ 3,513,623	\$ 481,619

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 52 Rosa Parks High School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,805,021		\$ 4,475,028	\$ 329,993
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	4,805,021	98.81%	4,475,028	329,993
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	50,546		47,101	3,445
Title I, Part A - June 30, 2014 Deferred Revenue	-		-	-
	50,546	1.04%	47,101	3,445
Title III, Part A: <i>English Language Acq</i>	7,062		6,793	269
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	7,062	0.15%	6,793	269
Total Restricted Federal Resources	57,608	1.19%	53,894	3,714
Totals	\$ 4,862,629	100.00%	\$ 4,528,922	\$ 333,707

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 53 HARP Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,121,066		\$ 3,848,865	\$ 272,201
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	4,121,066	98.45%	3,848,865	272,201
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	56,828		53,169	3,659
Title I, Part A - June 30, 2014 Deferred Revenue	-		-	-
	56,828	1.36%	53,169	3,659
Title III, Part A: <i>English Language Acq</i>	7,922		7,428	494
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	7,922	0.19%	7,428	494
Total Restricted Federal Resources	64,750	1.55%	60,597	4,153
Totals	\$ 4,185,816	100.00%	\$ 3,909,462	\$ 276,354

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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	\$ 3,693,900		\$ 3,348,229	\$ 345,671
General Fund Reserve for Encumbrances at June 30, 2014	9,750		9,750	-
Combined General Fund Contribution	3,703,650	98.64%	3,357,979	345,671
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	45,357		41,192	4,165
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	45,357	1.21%	41,192	4,165
Title III, Part A: <i>English Language Acq</i>	5,746		5,106	640
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	5,746	0.15%	5,106	640
Total Restricted Federal Resources	51,103	1.36%	46,298	4,805
Totals	\$ 3,754,753	100.00%	\$ 3,404,277	\$ 350,476

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 55 International High School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,702,560		\$ 4,463,423	\$ 239,137
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	4,702,560	96.64%	4,463,423	239,137
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	150,655		143,177	7,478
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	150,655	3.10%	143,177	7,478
Title III, Part A: <i>English Language Acq</i>	12,702		12,008	694
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	12,702	0.26%	12,008	694
Total Restricted Federal Resources	163,357	3.36%	155,185	8,172
Totals	\$ 4,865,917	100.00%	\$ 4,618,608	\$ 247,309

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 57 Garrett Morgan

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,913,341		\$ 1,723,070	\$ 190,271
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	1,913,341	100.00%	1,723,070	190,271
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>			-	-
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>			-	-
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 1,913,341	100.00%	\$ 1,723,070	\$ 190,271

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: 060 Stars

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,166,701		\$ 2,059,746	\$ 106,955
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	2,166,701	100.00%	2,059,746	106,955
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>			-	-
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>			-	-
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 2,166,701	100.00%	\$ 2,059,746	\$ 106,955

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: 056 SBA AND 061 PSA

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	\$ 17,925		\$ 10,551	\$ 7,374
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	17,925	45.50%	10,551	7,374
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	19,365		11,398	7,967
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	19,365	49.15%	11,398	7,967
Title III, Part A: <i>English Language Acq</i>	2,108		1,241	867
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	2,108	5.35%	1,241	867
Total Restricted Federal Resources	21,473	54.50%	12,639	8,834
Totals	\$ 39,398	100.00%	\$ 23,190	\$ 16,208

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,173,092		\$ 7,942,561	\$ 230,531
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	8,173,092	98.20%	7,942,561	230,531
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	135,217		131,028	4,189
Title I, Part A - June 30, 2014 Deferred Revenue	-		-	-
	135,217	1.62%	131,028	4,189
Title III, Part A: <i>English Language Acq</i>	15,320		14,559	761
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	15,320	0.18%	14,559	761
Total Restricted Federal Resources	150,537	1.80%	145,587	4,950
Totals	\$ 8,323,629	100.00%	\$ 8,088,148	\$ 235,481

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 63 High School of Information Technology

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,699,886		\$ 9,132,930	\$ 566,956
General Fund Reserve for Encumbrances at June 30, 2014	29,474		29,474	-
Combined General Fund Contribution	9,729,360	97.81%	9,162,404	566,956
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	203,020		191,098	11,922
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	203,020	2.04%	191,098	11,922
Title III, Part A: <i>English Language Acq</i>	15,320		14,051	1,269
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	15,320	0.15%	14,051	1,269
Total Restricted Federal Resources	218,340	2.19%	205,149	13,191
Totals	\$ 9,947,700	100.00%	\$ 9,367,553	\$ 580,147

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,987,892		\$ 6,730,372	\$ 257,520
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	6,987,892	97.22%	6,730,372	257,520
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	185,000		177,917	7,083
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	185,000	2.57%	177,917	7,083
Title III, Part A: <i>English Language Acq</i>	15,320		14,538	782
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	15,320	0.21%	14,538	782
Total Restricted Federal Resources	200,320	2.78%	192,455	7,865
Totals	\$ 7,188,212	100.00%	\$ 6,922,827	\$ 265,385

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Don Bosco 68

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	\$ 5,039,832		\$ 4,437,262	\$ 602,570
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	5,039,832	100.00%	4,437,262	602,570
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2014 Deferred Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>	-		-	-
Title III, Part A - June 30, 2014 Deferred Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 5,039,832	100.00%	\$ 4,437,262	\$ 602,570

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 75 NSW

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,911,552		\$ 3,699,051	\$ 212,501
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	3,911,552	98.66%	3,699,051	212,501
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	45,616		43,117	2,499
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	45,616	1.15%	43,117	2,499
Title III, Part A: <i>English Language Acq</i>	7,616		7,124	492
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	7,616	0.19%	7,124	492
Total Restricted Federal Resources	53,232	1.34%	50,241	2,991
Totals	\$ 3,964,784	100.00%	\$ 3,749,292	\$ 215,492

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 65 Yes, 69 Destiny, 77 Great Falls, and 42 Silk City

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,347,072		\$ 9,064,472	\$ 282,600
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	9,347,072	99.29%	9,064,472	282,600
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	65,000		62,990	2,010
Title I, Part A - June 30, 2014 Deferred Revenue			-	-
	65,000	0.69%	62,990	2,010
Title III, Part A: <i>English Language Acq</i>	1,462		1,462	-
Title III, Part A - June 30, 2014 Deferred Revenue			-	-
	1,462	0.02%	1,462	-
Total Restricted Federal Resources	66,462	0.71%	64,452	2,010
Totals	\$ 9,413,534	100.00%	\$ 9,128,924	\$ 284,610

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,119,792		\$ 7,474,836	\$ 644,956
General Fund Reserve for Encumbrances at June 30, 2014	10,295		10,295	-
Combined General Fund Contribution	8,130,087	98.07%	7,485,131	644,956
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	145,727		134,331	11,396
Title I, Part A - June 30, 2014 Deferred Revenue	-		-	-
	145,727	1.76%	134,331	11,396
Title III, Part A: <i>English Language Acq</i>	14,334		12,975	1,359
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	14,334	0.17%	12,975	1,359
Total Restricted Federal Resources	160,061	1.93%	147,306	12,755
Totals	\$ 8,290,148	100.00%	\$ 7,632,437	\$ 657,711

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,429,005		\$ 6,052,657	\$ 376,348
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	6,429,005	98.14%	6,052,657	376,348
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	107,727		101,145	6,582
Title I, Part A - June 30, 2014 Deferred Revenue	107,727	1.64%	101,145	6,582
Title III, Part A: <i>English Language Acq</i>	14,334		13,568	766
Title III, Part A - June 30, 2014 Deferred Revenue	14,334	0.22%	13,568	766
Total Restricted Federal Resources	122,061	1.86%	114,713	7,348
Totals	\$ 6,551,066	100.00%	\$ 6,167,370	\$ 383,696

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,869,575		\$ 6,318,085	\$ 551,490
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	6,869,575	98.25%	6,318,085	551,490
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	107,727		99,032	8,695
Title I, Part A - June 30, 2014 Deferred Revenue	107,727	1.54%	99,032	8,695
Title III, Part A: <i>English Language Acq</i>	14,334		13,504	830
Title III, Part A - June 30, 2014 Deferred Revenue	14,334	0.21%	13,504	830
Total Restricted Federal Resources	122,061	1.75%	112,536	9,525
Totals	\$ 6,991,636	100.00%	\$ 6,430,621	\$ 561,015

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 7,753,699		\$ 7,272,538	\$ 481,161
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	7,753,699	97.74%	7,272,538	481,161
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	165,000		154,766	10,234
Title I, Part A - June 30, 2014 Deferred Revenue	-		-	-
	165,000	2.08%	154,766	10,234
Title III, Part A: <i>English Language Acq</i>	14,334		13,393	941
Title III, Part A - June 30, 2014 Deferred Revenue	-		-	-
	14,334	0.18%	13,393	941
Total Restricted Federal Resources	179,334	2.26%	168,159	11,175
Totals	\$ 7,933,033	100.00%	\$ 7,440,697	\$ 492,336

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 316 New Roberto Clemente

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,972,865		\$ 5,384,414	\$ 588,451
General Fund Reserve for Encumbrances at June 30, 2014			-	-
Combined General Fund Contribution	5,972,865	96.57%	5,384,414	588,451
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	200,095		180,094	20,001
Title I, Part A - June 30, 2014 Deferred Revenue	200,095	3.23%	180,094	20,001
Title III, Part A: <i>English Language Acq</i>	12,660		11,151	1,509
Title III, Part A - June 30, 2014 Deferred Revenue	12,660	0.20%	11,151	1,509
Total Restricted Federal Resources	212,755	3.43%	191,245	21,510
Totals	\$ 6,185,620	100.00%	\$ 5,575,659	\$ 609,961

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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	\$ 7,042,527	\$ 4,572	\$ 7,047,099	\$ 6,687,149	\$ 359,950
Grades 1-5 - Salaries of Teachers	38,288,654	1,537,594	39,826,248	38,433,494	1,392,754
Grades 6-8 - Salaries of Teachers	24,705,979	(263,110)	24,442,869	23,425,116	1,017,753
Grades 9-12 - Salaries of Teachers	29,728,450	108,893	29,837,343	28,635,454	1,201,889
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	4,691,630	7,903	4,699,533	4,311,725	387,808
Purchased Professional-Educational Services	174,825	85,280	260,105	220,911	39,194
Purchased Technical Services	61,585	35,233	96,818	56,204	40,614
Other Purchased Services (400-500 series)	106,852	(15,135)	91,717	42,090	49,627
General Supplies	3,138,289	191,574	3,329,863	2,950,289	379,574
Textbooks	294,365	(96,253)	198,112	147,186	50,926
Other Objects	96,515	759	97,274	43,819	53,455
TOTAL REGULAR PROGRAMS - INSTRUCTION	108,329,671	1,597,310	109,926,981	104,953,437	4,973,544
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,134,035	(120,271)	1,013,764	990,983	22,781
Other Salaries for Instruction	754,218	(34,279)	719,939	701,728	18,211
Purchased Professional-Educational Services	7,000		7,000	7,000	
Other Purchased Services (400-500 series)	800		800		800
General Supplies	43,350	2,698	46,048	37,383	8,665
Textbooks	4,600	(2,000)	2,600	1,062	1,538
Total Cognitive - Mild	1,944,003	(153,852)	1,790,151	1,738,156	51,995
Cognitive - Moderate:					
Salaries of Teachers	503,547	11,881	515,428	484,880	30,548
Other Salaries for Instruction	201,619	96,196	297,815	286,775	11,040
General Supplies	6,050	(2,060)	3,990	3,480	510
Textbooks	150	-	150	-	150
Total Cognitive - Moderate	711,366	106,017	817,383	775,135	42,248
Learning and/or Language Disabilities:					
Salaries of Teachers	3,454,081	53,396	3,507,477	3,120,911	386,566
Other Salaries for Instruction	2,811,532	160,016	2,971,548	2,756,656	214,892
Purchased Professional-Educational Services	800	(500)	300		300
Other Purchased Services (400-500 series)	49		49	30	19
General Supplies	72,098	2,250	74,348	52,400	21,948
Textbooks	11,050	(4,400)	6,650	1,996	4,654
Other Objects	408	-	408	195	213
Total Learning and/or Language Disabilities	6,350,018	210,762	6,560,780	5,932,188	628,592
Visual Impairments:					
General Supplies	100		100	100	
Textbooks	500	-	500	500	-
Total Visual Impairments	600	-	600	600	-
Auditory Impairments:					
Salaries of Teachers	58,992	(25,000)	33,992	28,367	5,625
General Supplies	100	-	100	100	-
Total Auditory Impairments	59,092	(25,000)	34,092	28,467	5,625

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Behavioral Disabilities:					
Salaries of Teachers	\$ 980,380	\$ 97,958	\$ 1,078,338	\$ 1,061,899	\$ 16,439
Other Salaries for Instruction	1,062,423	(101,259)	961,164	642,203	318,961
General Supplies	14,150	(39)	14,111	9,756	4,355
Textbooks	1,650	(150)	1,500	448	1,052
Total Behavioral Disabilities	2,058,603	(3,490)	2,055,113	1,714,306	340,807
Multiple Disabilities:					
Salaries of Teachers	733,910	(41,889)	692,021	602,400	89,621
Other Salaries for Instruction	599,728	38,527	638,255	550,711	87,544
General Supplies	29,950	(5,883)	24,067	11,664	12,403
Textbooks	12,650	(1,000)	11,650	11,628	22
Total Multiple Disabilities	1,376,238	(10,245)	1,365,993	1,176,403	189,590
Resource Room/Resource Center:					
Salaries of Teachers	18,496,238	(49,880)	18,446,358	17,472,968	973,390
Other Salaries for Instruction	335,761	15,008	350,769	326,557	24,212
Purchased Professional-Educational Services	6,000	(682)	5,318	5,318	
Other Purchased Services (400-500 series)	84		84	50	34
General Supplies	88,885	(15,365)	73,520	60,572	12,948
Textbooks	20,250	(1,000)	19,250	16,530	2,720
Other Objects	480	-	480	98	382
Total Resource Room/Resource Center	18,947,698	(51,919)	18,895,779	17,882,093	1,013,686
Autism:					
Salaries of Teachers	1,202,448	60,901	1,263,349	1,116,105	
Other Salaries for Instruction	1,079,185	251,856	1,331,041	1,065,922	265,119
General Supplies	15,000		15,000	10,991	
Textbooks	9,500	-	9,500	-	9,500
Total Autism	2,306,133	312,757	2,618,890	2,193,018	274,619
TOTAL SPECIAL EDUCATION - INSTRUCTION	33,753,751	385,030	34,138,781	31,440,366	2,698,415
Bilingual Education - Instruction:					
Salaries of Teachers	15,324,526	(529,190)	14,795,336	13,731,974	1,063,362
Other Salaries for Instruction	501,936	52,328	554,264	513,612	
Purchased Professional-Educational Services	6,000	(898)	5,102	5,101	
Other Purchased Services (400-500 series)	159		159	106	53
General Supplies	253,339	(24,597)	228,742	169,595	59,147
Textbooks	35,300	(4,227)	31,073	16,719	14,354
Other Objects	4,090	(2,000)	2,090	1,064	1,026
Total Bilingual Education - Instruction	16,125,350	(508,584)	15,616,766	14,438,171	1,178,595
School-Spon. Cocurricular Actvts. - Inst.:					
Salaries	226,049	(4,128)	221,921	119,462	102,459
Purchased Services (300-500 series)	10,340		10,340		10,340
Supplies and Materials	8,500		8,500	716	7,784
Other Objects	3,565	-	3,565	-	3,565
Total School-Spon. Cocurricular Actvts. - Inst.	248,454	(4,128)	244,326	120,178	124,148

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
School-Spon. Cocurricular Athletics - Inst.:					
Salaries	\$ 1,169,124	\$ (30,538)	\$ 1,138,586	\$ 1,082,276	
Purchased Services (300-500 series)	280,328	24,424	304,752	277,648	\$ 27,104
Supplies and Materials	266,650	34,160	300,810	262,963	37,847
Other Objects	37,200	-	37,200	28,110	9,090
Total School-Spon. Cocurricular Athletics - Inst.	1,753,302	28,046	1,781,348	1,650,997	130,351
Before/After School Programs - Instruction					
Salaries of Teachers	381,061	(16,759)	364,302	183,348	180,954
Other Salaries for Instruction	67,476	11,837	79,313	41,961	37,352
Supplies and Materials	7,050	-	7,050	5,893	1,157
Total Before/After School Programs - Instruction	455,587	(4,922)	450,665	231,202	219,463
Before/After School Programs - Support					
Salaries	21,740	365	22,105	12,845	9,260
Total Before/After School Programs - Support	21,740	365	22,105	12,845	9,260
Total Before/After School Programs	477,327	(4,557)	472,770	244,047	228,723
Summer School - Instruction					
Salaries of Teachers	38,340	6,156	44,496	41,086	3,410
Other Salaries for Instruction	55,800		55,800	49,590	6,210
General Supplies	1,800	-	1,800	1,780	20
Total Summer School - Instruction	95,940	6,156	102,096	92,456	9,640
Summer School - Support					
Salaries	13,000	(98)	12,902	4,812	8,090
Total Summer School - Support	13,000	(98)	12,902	4,812	8,090
Total Summer School	108,940	6,058	114,998	97,268	17,730
Alternative Education Program - Instruction					
Salaries of Teachers	3,261,936	257,505	3,519,441	3,504,438	15,003
Other Salaries for Instruction	523,067	(10,112)	512,955	495,701	17,254
Purchased Professional & Technical Services	3,500	(1,500)	2,000		2,000
Other Purchased Services (400-500 series)	2,500		2,500	510	1,990
General Supplies	24,814	13,042	37,856	27,593	10,263
Textbooks	9,800	(5,113)	4,687	3,885	802
Other Objects	4,500	(500)	4,000	3,733	267
Total Alternative Education Program - Instruction	3,830,117	253,322	4,083,439	4,035,860	47,579
Alternative Education Program - Support					
Salaries	1,473,706	203,581	1,677,287	1,621,436	55,851
Purchased Professional and Technical Services	1,300	(574)	726		726
Purchased Services (400-500 series)	1,590	(1,200)	390	390	
Supplies and Materials	22,266	(5,339)	16,927	11,322	5,605
Other Objects	1,500	-	1,500	1,500	-
Total Alternative Education Program - Support	1,500,362	196,468	1,696,830	1,634,648	62,182
Total Alternative Education Program	5,330,479	449,790	5,780,269	5,670,508	109,761

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	\$ 622,862	\$ (488,848)	\$ 134,014	\$ 133,048	\$ 966
Other Purchased Services (400-500 series)	100		100	-	100
General Supplies	1,950		1,950	1,365	585
Other Objects	130	-	130	119	11
Total Supplemental/At-Risk Programs - Instruction	625,042	(488,848)	136,194	134,532	1,662
Other Supplemental/At-Risk Programs - Support					
Salaries	268,974	(100,075)	168,899	165,017	3,882
Total Other Supplemental/At-Risk Programs - Support	268,974	(100,075)	168,899	165,017	3,882
Total Other Supplemental/At-Risk Programs	894,016	(588,923)	305,093	299,549	5,544
Total Instruction	167,021,290	1,360,042	168,381,332	158,914,521	9,466,811
Undistributed Expend. - Attend. & Social Work:					
Salaries	937,495	(97,863)	839,632	593,931	245,701
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	600,178	20,943	621,121	529,719	91,402
Salaries of Community/School Coordinators	101,589	(13,260)	88,329	69,812	18,517
Supplies and Materials	6,180	(1,100)	5,080	3,442	1,638
Total Undistributed Expend. - Attend. & Social Work	1,645,442	(91,280)	1,554,162	1,196,904	357,258
Undistributed Expenditures - Health Services:					
Salaries	3,896,785	7,883	3,904,668	3,698,526	206,142
Supplies and Materials	10,600	(494)	10,106	7,044	3,062
Other Objects	150	-	150	-	150
Total Undistributed Expenditures - Health Services	3,907,535	7,389	3,914,924	3,705,570	209,354
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	6,616,327	151,200	6,767,527	6,354,222	413,305
Salaries of Secretarial and Clerical Assistants	250,502	13,301	263,803	252,922	10,881
Purchased Professional - Educational Services	1,750		1,750		1,750
Supplies and Materials	35,650	(868)	34,782	20,424	14,358
Other Objects	1,200	-	1,200	-	1,200
Total Undist. Expend. - Guidance Services	6,905,429	163,633	7,069,062	6,627,568	441,494
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	3,396,681	182,226	3,578,907	3,498,187	80,720
Salaries of Secr and Clerical Assist.	30,889	3,623	34,512	34,512	
Other Salaries	117,523	671	118,194	96,324	21,870
Sal of Facilitators, Math & Literacy Coaches	255,415	(20,253)	235,162	226,274	8,888
Purchased Prof- Educational Services	9,000	39,000	48,000	46,919	1,081
Supplies and Materials	15,115	(1,925)	13,190	7,915	5,275
Total Undist. Expend. - Improvement of Inst. Serv.	3,824,623	203,342	4,027,965	3,910,131	117,834

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 2,862,017	\$ (58,368)	\$ 2,803,649	\$ 2,479,534	\$ 324,115
Purchased Professional and Technical Services	16,460	(8,250)	8,210	3,545	4,665
Supplies and Materials	234,455	(7,879)	226,576	188,109	38,467
Other Objects	800	-	800	-	800
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,113,732	(74,497)	3,039,235	2,671,188	368,047
Undist. Expend. - Instructional Staff Training Serv.					
Other Salaries	12,200	1,607	13,807	4,063	9,744
Purchased Professional - Educational Service	57,643	2,730	60,373	8,000	52,373
Other Purchased Services (400-500 series)	10,700	(500)	10,200	4,136	6,064
Supplies and Materials	4,800	-	4,800	3,740	1,060
Other Objects	220	-	220	-	220
Total Undist. Expend. - Instructional Staff Training Serv.	85,563	3,837	89,400	19,939	69,461
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	11,814,361	94,074	11,908,435	11,480,213	428,222
Salaries of Secretarial and Clerical Assistants	4,258,487	46,478	4,304,965	4,086,837	218,128
Other Purchased Services (400-500 series)	58,915	(7,937)	50,978	19,909	31,069
Supplies and Materials	321,553	(12,611)	308,942	249,956	58,986
Other Objects	25,539	1,296	26,835	18,214	8,621
Total Undist. Expend. - Support Serv. - School Admin.	16,478,855	121,300	16,600,155	15,855,129	745,026
Undist. Expend. - Custodial Services					
Salaries	2,589,259	(9,801)	2,579,458	2,436,481	142,977
Salaries of Non-instructional Aides	1,985,296	(176,657)	1,808,639	1,303,105	505,534
General Supplies	27,150	(300)	26,850	19,339	7,511
Total Undist. Expend. - Custodial Services	4,601,705	(186,758)	4,414,947	3,758,925	656,022
Undist. Expend. - Security					
Salaries	2,188,182	136,970	2,325,152	2,177,369	147,783
Purchased Professional & Technical Services	-	312,671	312,671	312,560	111
General Supplies	111,302	223,726	335,028	322,994	12,034
Other Objects	2,600	-	2,600	-	2,600
Total Undist. Expend. - Security	2,302,084	673,367	2,975,451	2,812,923	162,528
Total Undist. Expend. - Oper. & Maint. Of Plant	6,903,789	486,609	7,390,398	6,571,848	818,550
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	476,880	(21,971)	454,909	289,728	165,181
Total Undist. Expend. - Student Transportation Serv.	476,880	(21,971)	454,909	289,728	165,181
UNALLOCATED BENEFITS					
Social Security Contributions	2,252,376	286,692	2,539,068	2,478,160	60,908
Other Retirement Contributions - Regular	735,117	(12,189)	722,928	573,059	149,869
Health Benefits	52,845,101	(1,520,323)	51,324,778	46,544,891	4,779,887
TOTAL UNALLOCATED BENEFITS	55,832,594	(1,245,820)	54,586,774	49,596,110	4,990,664
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	55,832,594	(1,245,820)	54,586,774	49,596,110	4,990,664
TOTAL UNDISTRIBUTED EXPENDITURES	99,174,442	(447,458)	98,726,984	90,444,115	8,282,869
TOTAL CURRENT EXPENDITURES	266,195,732	912,584	267,108,316	249,358,636	17,749,680

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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	\$ 13,200	\$ 7,150	\$ 20,350	\$ 14,409	\$ 5,941
Grades 6-8	120,400	(47,872)	72,528	49,992	22,536
Grades 9-12	40,962	(3,900)	37,062	26,243	10,819
Undistributed Expenditures - Security	-	215,781	215,781	215,416	365
Total Equipment	<u>174,562</u>	<u>171,159</u>	<u>345,721</u>	<u>306,060</u>	<u>39,661</u>
TOTAL CAPITAL OUTLAY	<u>174,562</u>	<u>171,159</u>	<u>345,721</u>	<u>306,060</u>	<u>39,661</u>
 District-wide School Based Expenditures	 <u>266,370,294</u>	 <u>1,083,743</u>	 <u>267,454,037</u>	 <u>249,664,696</u>	 <u>17,789,341</u>
 Other Financing Sources:					
Operating Transfer In	<u>266,370,294</u>	<u>1,083,743</u>	<u>267,454,037</u>	<u>249,664,696</u>	<u>17,789,341</u>
Total Other Financing Sources	<u>266,370,294</u>	<u>1,083,743</u>	<u>267,454,037</u>	<u>249,664,696</u>	<u>17,789,341</u>
 Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
 Fund Balance, July 1	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund Balance, June 30	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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:					
Kindergarten - Salaries of Teachers	\$ 115,905	\$ (252)	\$ 115,653	\$ 114,197	\$ 1,456
Grades 1-5 - Salaries of Teachers	840,764	158,696	999,460	999,460	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	100,456	(11,888)	88,568	88,568	
Purchased Professional-Educational Services		2,500	2,500	2,500	
Other Purchased Services (400-500 series)	1,755	(1,660)	95	95	
General Supplies	31,450	3,455	34,905	34,905	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,090,330</u>	<u>150,851</u>	<u>1,241,181</u>	<u>1,239,725</u>	<u>1,456</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	167,470		167,470	161,882	5,588
Other Salaries for Instruction	146,703	20,556	167,259	167,011	248
General Supplies	5,950	-	5,950	5,822	128
Total Learning and/or Language Disabilities	<u>320,123</u>	<u>20,556</u>	<u>340,679</u>	<u>334,715</u>	<u>5,964</u>
Resource Room/Resource Center:					
Salaries of Teachers	352,010	(36,377)	315,633	315,633	
General Supplies	2,890	-	2,890	2,764	126
Total Resource Room/Resource Center	<u>354,900</u>	<u>(36,377)</u>	<u>318,523</u>	<u>318,397</u>	<u>126</u>
Autism:					
Other Salaries for Instruction	32,266	(32,266)	-	-	-
Total Autism	<u>32,266</u>	<u>(32,266)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>707,289</u>	<u>(48,087)</u>	<u>659,202</u>	<u>653,112</u>	<u>6,090</u>
Before/After School Programs - Instruction					
Salaries of Teachers	8,534	(6,018)	2,516	2,516	-
Total Before/After School Programs - Instruction	<u>8,534</u>	<u>(6,018)</u>	<u>2,516</u>	<u>2,516</u>	<u>-</u>
Total Before/After School Programs	<u>8,534</u>	<u>(6,018)</u>	<u>2,516</u>	<u>2,516</u>	<u>-</u>
Total Instruction and At-Risk Programs	<u>1,806,153</u>	<u>96,746</u>	<u>1,902,899</u>	<u>1,895,353</u>	<u>7,546</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	8,594	(8,594)			
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	56,129	(18,000)	38,129	37,563	566
Supplies and Materials	100	-	100	-	100
Total Undistributed Expend. - Attend. & Social Work	<u>64,823</u>	<u>(26,594)</u>	<u>38,229</u>	<u>37,563</u>	<u>666</u>
Undistributed Expenditures - Health Services					
Salaries	99,340	(7,000)	92,340	91,822	518
Supplies and Materials	100	-	100	100	-
Total Undistributed Expenditures - Health Services	<u>99,440</u>	<u>(7,000)</u>	<u>92,440</u>	<u>91,922</u>	<u>518</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	54,820	(3,366)	51,454	51,454	
Supplies and Materials	100	-	100	100	-
Total Undist. Expend. - Guidance Services	<u>54,920</u>	<u>(3,366)</u>	<u>51,554</u>	<u>51,554</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	2,856	(2,856)			
Supplies and Materials	500	-	500	414	86
Total Undist. Expend. - Improvement of Inst. Serv.	<u>3,356</u>	<u>(2,856)</u>	<u>500</u>	<u>414</u>	<u>86</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	52,041	5,121	57,162	57,162	-
Supplies and Materials	1,000	-	1,000	997	3
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>53,041</u>	<u>5,121</u>	<u>58,162</u>	<u>58,159</u>	<u>3</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 1	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Other Objects	\$ 220	-	\$ 220	-	\$ 220
	220	-	220	-	220
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	204,070	\$ 11,553	215,623	\$ 215,622	1
Salaries of Secretarial and Clerical Assistants	30,742		30,742	29,505	1,237
Other Purchased Services (400-500 series)	900	(700)	200		200
Supplies and Materials	2,239	-	2,239	2,232	7
Total Undist. Expend. - Support Serv. - School Admin.	237,951	10,853	248,804	247,359	1,445
Undist. Expend. - Custodial Services					
Salaries	55,175		55,175	55,175	
Salaries of Non-instructional Aides	38,748	(5,716)	33,032	32,414	618
General Supplies	1,000	-	1,000	1,000	-
Total Undist. Expend. - Custodial Services	94,923	(5,716)	89,207	88,589	618
Total Undist. Expend. - Oper. & Maint. Of Plant	94,923	(5,716)	89,207	88,589	618
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,750	(821)	1,929	1,344	585
Total Undist. Expend. - Student Transportation Serv.	2,750	(821)	1,929	1,344	585
UNALLOCATED BENEFITS					
Social Security Contributions	33,733	7,201	40,934	40,879	55
Other Retirement Contributions - Regular	7,560	252	7,812	7,812	
Health Benefits	716,263	(49,392)	666,871	666,871	-
TOTAL UNALLOCATED BENEFITS	757,556	(41,939)	715,617	715,562	55
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	757,556	(41,939)	715,617	715,562	55
TOTAL UNDISTRIBUTED EXPENDITURES	1,368,980	(72,318)	1,296,662	1,292,466	4,196
TOTAL CURRENT EXPENDITURES	3,175,133	24,428	3,199,561	3,187,819	11,742
TOTAL SCHOOL BASED EXPENDITURES	3,175,133	24,428	3,199,561	3,187,819	11,742
Other Financing Sources:					
Operating Transfer In	3,175,133	24,428	3,199,561	3,187,819	11,742
Total Other Financing Sources	3,175,133	24,428	3,199,561	3,187,819	11,742
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, 2015

<u>School: No. 2</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	\$ 215,971	\$ 416	\$ 216,387	\$ 216,387	
Grades 1-5 - Salaries of Teachers	891,633	74,395	966,028	940,059	\$ 25,969
Grades 6-8 - Salaries of Teachers	656,201	(96,438)	559,763	526,134	33,629
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	113,626	1,484	115,110	115,110	
Other Purchased Services (400-500 series)	4,100		4,100	3,397	703
General Supplies	81,650	7,415	89,065	75,608	13,457
Textbooks	5,500	-	5,500	480	5,020
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,968,681	(12,728)	1,955,953	1,877,175	78,778
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	326,324	(10,590)	315,734	278,620	37,114
Other Salaries for Instruction	195,553	11,693	207,246	207,246	
General Supplies	6,300		6,300	2,431	3,869
Textbooks	1,200	-	1,200	-	1,200
Total Learning and/or Language Disabilities	529,377	1,103	530,480	488,297	42,183
Resource Room/Resource Center:					
Salaries of Teachers	405,770	-	405,770	389,363	16,407
Total Resource Room/Resource Center	405,770	-	405,770	389,363	16,407
Autism:					
Salaries of Teachers	460,290		460,290	384,556	75,734
Other Salaries for Instruction	351,251		351,251	294,328	56,923
General Supplies	5,000		5,000	2,859	2,141
Textbooks	9,000	-	9,000	-	9,000
Total Autism	825,541	-	825,541	681,743	143,798
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,760,688	1,103	1,761,791	1,559,403	202,388
Bilingual Education - Instruction					
Salaries of Teachers	612,894		612,894	563,129	49,765
Other Salaries for Instruction	32,918		32,918	30,911	2,007
General Supplies	19,750		19,750	19,312	438
Textbooks	5,000	-	5,000	1,496	3,504
Total Bilingual Education - Instruction	670,562	-	670,562	614,848	55,714
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	-	3,094
Total Before/After School Programs - Instruction	3,094	-	3,094	-	3,094
Total Before/After School Programs	3,094	-	3,094	-	3,094
Total Instruction and At-Risk Programs	4,403,025	(11,625)	4,391,400	4,051,426	339,974
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303	(9,303)			
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	9,303		9,303	8,526	777
Supplies and Materials	1,000	-	1,000	-	1,000
Total Undistributed Expend. - Attend. & Social Work	19,606	(9,303)	10,303	8,526	1,777

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 2</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 100,740	\$ (6,000)	\$ 94,740	\$ 94,124	\$ 616
Supplies and Materials	200	-	200	-	200
Total Undistributed Expenditures - Health Services	100,940	(6,000)	94,940	94,124	816
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	120,907	5,179	126,086	126,085	1
Supplies and Materials	400	-	400	358	42
Total Undist. Expend. - Guidance Services	121,307	5,179	126,486	126,443	43
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,000	-	1,000	1,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,000	-	1,000	1,000	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	52,027	1,764	53,791	53,791	
Supplies and Materials	9,000	-	9,000	8,762	238
Total Undist. Expend. - Edu. Media Serv./Sch. Library	61,027	1,764	62,791	62,553	238
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	231,105	76,474	307,579	307,578	1
Salaries of Secretarial and Clerical Assistants	99,837		99,837	97,752	2,085
Other Purchased Services (400-500 series)	400		400	300	100
Supplies and Materials	5,000	-	5,000	3,199	1,801
Total Undist. Expend. - Support Serv. - School Admin.	336,342	76,474	412,816	408,829	3,987
Undist. Expend. - Custodial Services					
Salaries	59,125		59,125	58,275	850
Salaries of Non-instructional Aides	84,262	(37,201)	47,061	40,672	6,389
Total Undist. Expend. - Custodial Services	143,387	(37,201)	106,186	98,947	7,239
Undist. Expend. - Security					
Salaries	37,929	13,458	51,387	51,387	-
Total Undist. Expend. - Security	37,929	13,458	51,387	51,387	-
Total Undist. Expend. - Oper. & Maint. Of Plant	181,316	(23,743)	157,573	150,334	7,239
Undist. Expend. - Student Transportation Serv.					
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					
Social Security Contributions	81,342	3,449	84,791	84,721	70
Other Retirement Contributions - Regular	20,439	(1,608)	18,831	14,398	4,433
Health Benefits	1,345,612	(27,170)	1,318,442	1,220,048	98,394
TOTAL UNALLOCATED BENEFITS	1,447,393	(25,329)	1,422,064	1,319,167	102,897
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,447,393	(25,329)	1,422,064	1,319,167	102,897
TOTAL UNDISTRIBUTED EXPENDITURES	2,273,931	19,042	2,292,973	2,170,976	121,997
TOTAL CURRENT EXPENDITURES	6,676,956	7,417	6,684,373	6,222,402	461,971
TOTAL SCHOOL BASED EXPENDITURES	6,676,956	7,417	6,684,373	6,222,402	461,971
Other Financing Sources:					
Operating Transfer In	6,676,956	7,417	6,684,373	6,222,402	461,971
Total Other Financing Sources	6,676,956	7,417	6,684,373	6,222,402	461,971
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, 2015

<u>School: No. 3</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:					
Grades 1-5 - Salaries of Teachers	\$ 837,502	\$ 90,657	\$ 928,159	\$ 928,158	\$ 1
Grades 6-8 - Salaries of Teachers	671,927	(40,904)	631,023	622,738	8,285
Regular Programs - Undistributed Instruction					
Other Purchased Services (400-500 series)	1,000		1,000	969	31
General Supplies	49,000	9,600	58,600	58,016	584
Textbooks	12,100	(7,000)	5,100	3,535	1,565
Other Objects	1,500	-	1,500	1,449	51
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,573,029	52,353	1,625,382	1,614,865	10,517
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	435,856	11,395	447,251	447,251	
General Supplies	6,000	(500)	5,500	5,207	293
Textbooks	1,000	-	1,000	1,000	-
Total Resource Room/Resource Center	442,856	10,895	453,751	453,458	293
TOTAL SPECIAL EDUCATION - INSTRUCTION	442,856	10,895	453,751	453,458	293
Bilingual Education - Instruction					
Salaries of Teachers	799,841	(61,305)	738,536	662,444	76,092
Other Salaries for Instruction	35,291		35,291	33,748	1,543
General Supplies	15,500	727	16,227	14,131	2,096
Textbooks	4,000	(2,227)	1,773	1,727	46
Total Bilingual Education - Instruction	854,632	(62,805)	791,827	712,050	79,777
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	1,921	1,173
Total Before/After School Programs - Instruction	3,094	-	3,094	1,921	1,173
Total Before/After School Programs	3,094	-	3,094	1,921	1,173
Total Instruction and At-Risk Programs	2,873,611	443	2,874,054	2,782,294	91,760
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303		9,303		9,303
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	9,303		9,303	7,848	1,455
Supplies and Materials	100	(100)	-	-	-
Total Undistributed Expend. - Attend. & Social Work	18,706	(100)	18,606	7,848	10,758
Undistributed Expenditures - Health Services					
Salaries	99,340	(24,210)	75,130	52,774	22,356
Supplies and Materials	100	-	100	100	-
Total Undistributed Expenditures - Health Services	99,440	(24,210)	75,230	52,874	22,356
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	121,953		121,953	112,727	9,226
Supplies and Materials	150	-	150	150	-
Total Undist. Expend. - Guidance Services	122,103	-	122,103	112,877	9,226
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	5,000	(115)	4,885	4,541	344
Total Undist. Expend. - Edu. Media Serv./Sch. Library	5,000	(115)	4,885	4,541	344

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 206,351		\$ 206,351	\$ 203,179	\$ 3,172
Salaries of Secretarial and Clerical Assistants	71,609	\$ 24,210	95,819	95,819	
Other Purchased Services (400-500 series)	300		300	241	59
Supplies and Materials	10,000	(386)	9,614	9,453	161
Other Objects	500	-	500	496	4
Total Undist. Expend. - Support Serv. - School Admin.	288,760	23,824	312,584	309,188	3,396
Undist. Expend. - Custodial Services					
Salaries	56,725		56,725	55,925	800
Salaries of Non-instructional Aides	58,254	-	58,254	42,715	15,539
Total Undist. Expend. - Custodial Services	114,979	-	114,979	98,640	16,339
Total Undist. Expend. - Oper. & Maint. Of Plant	114,979	-	114,979	98,640	16,339
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	-	2,000	668	1,332
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	668	1,332
UNALLOCATED BENEFITS					
Social Security Contributions	27,056	2,692	29,748	29,730	18
Other Retirement Contributions - Regular	18,138	(1,195)	16,943	11,252	5,691
Health Benefits	883,271	(20,340)	862,931	808,010	54,921
TOTAL UNALLOCATED BENEFITS	928,465	(18,843)	909,622	848,992	60,630
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	928,465	(18,843)	909,622	848,992	60,630
TOTAL UNDISTRIBUTED EXPENDITURES	1,579,453	(19,444)	1,560,009	1,435,628	124,381
TOTAL CURRENT EXPENDITURES	4,453,064	(19,001)	4,434,063	4,217,922	216,141
TOTAL SCHOOL BASED EXPENDITURES	4,453,064	(19,001)	4,434,063	4,217,922	216,141
Other Financing Sources:					
Operating Transfer In	4,453,064	(19,001)	4,434,063	4,217,922	216,141
Total Other Financing Sources	4,453,064	(19,001)	4,434,063	4,217,922	216,141
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, 2015

<u>School: No. 4</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 1,058,163	\$ 84,564	\$ 1,142,727	\$ 1,128,358	\$ 14,369
Grades 6-8 - Salaries of Teachers	1,533,877	(108,805)	1,425,072	1,416,031	9,041
Regular Programs - Undistributed Instruction					
General Supplies	75,000		75,000	72,608	2,392
Textbooks	19,000		19,000	15,303	3,697
Other Objects	7,100	-	7,100	4,163	2,937
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,693,140	(24,241)	2,668,899	2,636,463	32,436
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	61,561	(60,000)	1,561		1,561
Other Salaries for Instruction	46,760	(45,000)	1,760	-	1,760
Total Cognitive - Mild	108,321	(105,000)	3,321	-	3,321
Learning and/or Language Disabilities:					
Salaries of Teachers	176,772	7,428	184,200	184,199	1
Other Salaries for Instruction	98,826	31,420	130,246	130,246	-
Total Learning and/or Language Disabilities	275,598	38,848	314,446	314,445	1
Resource Room/Resource Center:					
Salaries of Teachers	337,550	(20,000)	317,550	315,807	1,743
Total Resource Room/Resource Center	337,550	(20,000)	317,550	315,807	1,743
TOTAL SPECIAL EDUCATION - INSTRUCTION	721,469	(86,152)	635,317	630,252	5,065
Bilingual Education - Instruction					
Salaries of Teachers	117,796	-	117,796	114,570	3,226
Total Bilingual Education - Instruction	117,796	-	117,796	114,570	3,226
Total Instruction and At-Risk Programs	3,532,405	(110,393)	3,422,012	3,381,285	40,727
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303	(2,940)	6,363		6,363
Supplies and Materials	150	-	150	-	150
Total Undistributed Expend. - Attend. & Social Work	9,453	(2,940)	6,513	-	6,513
Undistributed Expenditures - Health Services					
Salaries	59,483	2,940	62,423	62,423	
Supplies and Materials	250	-	250	-	250
Total Undistributed Expenditures - Health Services	59,733	2,940	62,673	62,423	250
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	119,286		119,286	109,412	9,874
Supplies and Materials	250	-	250	-	250
Total Undist. Expend. - Guidance Services	119,536	-	119,536	109,412	10,124
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	59,204	(37,051)	22,153		22,153
Supplies and Materials	8,000	-	8,000	-	8,000
Total Undist. Expend. - Edu. Media Serv./Sch. Library	67,204	(37,051)	30,153	-	30,153
Undist. Expend. - Instructional Staff Training Serv.					
Supplies and Materials	500	-	500	-	500
	500	-	500	-	500
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	290,121	(9,870)	280,251	261,253	18,998
Salaries of Secretarial and Clerical Assistants	79,778	9,870	89,648	89,640	8
Other Purchased Services (400-500 series)	1,000		1,000	20	980
Supplies and Materials	5,000	-	5,000	-	5,000
Total Undist. Expend. - Support Serv. - School Admin.	375,899	-	375,899	350,913	24,986

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 4</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 58,275		\$ 58,275	\$ 58,275	
Salaries of Non-instructional Aides	45,250		45,250	22,938	\$ 22,312
General Supplies	2,000	-	2,000	1,726	274
Total Undist. Expend. - Custodial Services	105,525	-	105,525	82,939	22,586
Undist. Expend. - Security					
Salaries	57,302		57,302	50,687	6,615
Purchased Professional & Technical Services		\$ 63,000	63,000	63,000	
General Supplies	-	34,000	34,000	34,000	-
Total Undist. Expend. - Security	57,302	97,000	154,302	147,687	6,615
Total Undist. Expend. - Oper. & Maint. Of Plant	162,827	97,000	259,827	230,626	29,201
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	9,500	-	9,500	7,332	2,168
Total Undist. Expend. - Student Transportation Serv.	9,500	-	9,500	7,332	2,168
UNALLOCATED BENEFITS					
Social Security Contributions	38,113		38,113	37,126	987
Other Retirement Contributions - Regular	19,200		19,200	13,555	5,645
Health Benefits	1,078,360	(11,815)	1,066,545	904,920	161,625
TOTAL UNALLOCATED BENEFITS	1,135,673	(11,815)	1,123,858	955,601	168,257
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,135,673	(11,815)	1,123,858	955,601	168,257
TOTAL UNDISTRIBUTED EXPENDITURES	1,940,325	48,134	1,988,459	1,716,307	272,152
TOTAL CURRENT EXPENDITURES	5,472,730	(62,259)	5,410,471	5,097,592	312,879
CAPITAL OUTLAY					
Equipment					
Undistributed Expenditures - Security	-	53,880	53,880	53,880	-
Total Equipment	-	53,880	53,880	53,880	-
TOTAL CAPITAL OUTLAY	-	53,880	53,880	53,880	-
TOTAL SCHOOL BASED EXPENDITURES	5,472,730	(8,379)	5,464,351	5,151,472	312,879
Other Financing Sources:					
Operating Transfer In	5,472,730	(8,379)	5,464,351	5,151,472	312,879
Total Other Financing Sources	5,472,730	(8,379)	5,464,351	5,151,472	312,879
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, 2015

<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:					
Kindergarten - Salaries of Teachers	\$ 179,230	\$ (2,609)	\$ 176,621	\$ 168,475	\$ 8,146
Grades 1-5 - Salaries of Teachers	2,170,280	36,967	2,207,247	2,200,446	6,801
Grades 6-8 - Salaries of Teachers	672,918		672,918	589,400	83,518
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	155,641	(8,078)	147,563	94,650	52,913
Purchased Professional-Educational Services	10,000	1,000	11,000	11,000	
Purchased Technical Services	1,000		1,000	998	2
General Supplies	82,300	10,601	92,901	91,017	1,884
Textbooks	18,200	(101)	18,099	17,197	902
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,289,569	37,780	3,327,349	3,173,183	154,166
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	56,984	1,161	58,145	55,697	2,448
Other Salaries for Instruction	32,269	(1,161)	31,108	30,309	799
General Supplies	2,000	1,750	3,750	1,474	2,276
Textbooks	1,750	(1,750)	-	-	-
Total Learning and/or Language Disabilities	93,003	-	93,003	87,480	5,523
Resource Room/Resource Center:					
Salaries of Teachers	564,785	(17,503)	547,282	497,486	49,796
Purchased Professional-Educational Services	5,000	318	5,318	5,318	
General Supplies	4,500	(318)	4,182	3,909	273
Textbooks	3,500	-	3,500	2,427	1,073
Total Resource Room/Resource Center	577,785	(17,503)	560,282	509,140	51,142
TOTAL SPECIAL EDUCATION - INSTRUCTION	670,788	(17,503)	653,285	596,620	56,665
Bilingual Education - Instruction					
Salaries of Teachers	849,739		849,739	780,799	68,940
Purchased Professional-Educational Services	5,000	102	5,102	5,101	1
General Supplies	5,000		5,000	3,536	1,464
Textbooks	1,000	-	1,000	995	5
Total Bilingual Education - Instruction	860,739	102	860,841	790,431	70,410
Before/After School Programs - Instruction					
Salaries of Teachers	10,294	(7,200)	3,094		3,094
Other Salaries for Instruction	2,184	7,338	9,522	7,338	2,184
Supplies and Materials	300	-	300	243	57
Total Before/After School Programs - Instruction	12,778	138	12,916	7,581	5,335
Total Before/After School Programs	12,778	138	12,916	7,581	5,335
Total Instruction and At-Risk Programs	4,833,874	20,517	4,854,391	4,567,815	286,576
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303	-	9,303	-	9,303
Total Undistributed Expend. - Attend. & Social Work	9,303	-	9,303	-	9,303

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Undistributed Expenditures - Health Services					
Salaries	\$ 103,745		\$ 103,745	\$ 96,642	\$ 7,103
Supplies and Materials	250	-	250	229	21
Total Undistributed Expenditures - Health Services	103,995	-	103,995	96,871	7,124
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	175,262		175,262	172,534	2,728
Supplies and Materials	300	-	300	291	9
Total Undist. Expend. - Guidance Services	175,562	-	175,562	172,825	2,737
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	8,100	-	8,100	-	8,100
Total Undist. Expend. - Improvement of Inst. Serv.	8,100	-	8,100	-	8,100
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	56,334		56,334	53,091	3,243
Supplies and Materials	42,950	\$ (10,601)	32,349	31,181	1,168
Total Undist. Expend. - Edu. Media Serv./Sch. Library	99,284	(10,601)	88,683	84,272	4,411
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	314,394	(1,580)	312,814	308,237	4,577
Salaries of Secretarial and Clerical Assistants	77,731	1,580	79,311	78,702	609
Supplies and Materials	2,200	-	2,200	1,981	219
Total Undist. Expend. - Support Serv. - School Admin.	394,325	-	394,325	388,920	5,405
Undist. Expend. - Custodial Services					
Salaries	59,825		59,825	59,825	-
Salaries of Non-instructional Aides	51,752		51,752	36,085	15,667
General Supplies	1,500	-	1,500	1,032	468
Total Undist. Expend. - Custodial Services	113,077	-	113,077	96,942	16,135
Undist. Expend. - Security					
Salaries	54,652		54,652	35,957	18,695
General Supplies	200	-	200	184	16
Total Undist. Expend. - Security	54,852	-	54,852	36,141	18,711
Total Undist. Expend. - Oper. & Maint. Of Plant	167,929	-	167,929	133,083	34,846
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	(1,000)	4,000	2,769	1,231
Total Undist. Expend. - Student Transportation Serv.	5,000	(1,000)	4,000	2,769	1,231
UNALLOCATED BENEFITS					
Social Security Contributions	37,938	10,390	48,328	48,239	89
Other Retirement Contributions - Regular	19,976	2,912	22,888	22,888	
Health Benefits	1,410,344	(39,720)	1,370,624	1,275,719	94,905
TOTAL UNALLOCATED BENEFITS	1,468,258	(26,418)	1,441,840	1,346,846	94,994
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,468,258	(26,418)	1,441,840	1,346,846	94,994
TOTAL UNDISTRIBUTED EXPENDITURES	2,431,756	(38,019)	2,393,737	2,225,586	168,151
TOTAL CURRENT EXPENDITURES	7,265,630	(17,502)	7,248,128	6,793,401	454,727
TOTAL SCHOOL BASED EXPENDITURES	7,265,630	(17,502)	7,248,128	6,793,401	454,727
Other Financing Sources:					
Operating Transfer In	7,265,630	(17,502)	7,248,128	6,793,401	454,727
Total Other Financing Sources	7,265,630	(17,502)	7,248,128	6,793,401	454,727
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, 2015

<u>School: No. 6/APA</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:					
Kindergarten - Salaries of Teachers	\$ 164,835	\$ 6,401	\$ 171,236	\$ 171,236	
Grades 1-5 - Salaries of Teachers	1,116,961	313,391	1,430,352	1,430,352	
Grades 6-8 - Salaries of Teachers	836,429	(297,540)	538,889	510,898	\$ 27,991
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	130,312	(4,146)	126,166	123,632	2,534
Purchased Technical Services	1,000		1,000		1,000
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	60,000	10,640	70,640	55,270	15,370
Textbooks	5,000		5,000		5,000
Other Objects	1,000	-	1,000	-	1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,316,537	28,746	2,345,283	2,291,388	53,895
SPECIAL EDUCATION - INSTRUCTION					
Multiple Disabilities:					
Salaries of Teachers	110,827		110,827	104,124	6,703
Other Salaries for Instruction	101,974		101,974	97,476	4,498
General Supplies	2,500	(2,500)			
Textbooks	1,000	(1,000)	-	-	-
Total Multiple Disabilities	216,301	(3,500)	212,801	201,600	11,201
Resource Room/Resource Center:					
Salaries of Teachers	252,299	21,098	273,397	273,256	141
General Supplies	5,000	(5,000)	-	-	-
Total Resource Room/Resource Center	257,299	16,098	273,397	273,256	141
TOTAL SPECIAL EDUCATION - INSTRUCTION	473,600	12,598	486,198	474,856	11,342
Bilingual Education - Instruction					
Salaries of Teachers	56,149	36,809	92,958	92,958	
Other Salaries for Instruction		19,000	19,000	18,361	639
General Supplies	6,000	(640)	5,360	3,866	1,494
Textbooks	1,000	-	1,000	-	1,000
Total Bilingual Education - Instruction	63,149	55,169	118,318	115,185	3,133
School-Spon. Cocurricular Athletics - Inst.					
Supplies and Materials	1,000	-	1,000	982	18
Total School-Spon. Cocurricular Athletics - Inst.	1,000	-	1,000	982	18
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	96	2,998
Other Salaries for Instruction	2,184	-	2,184	1,476	708
Total Before/After School Programs - Instruction	5,278	-	5,278	1,572	3,706
Total Before/After School Programs	5,278	-	5,278	1,572	3,706
Total Instruction and At-Risk Programs	2,859,564	96,513	2,956,077	2,883,983	72,094
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303	(3,102)	6,201	-	6,201
Total Undistributed Expend. - Attend. & Social Work	9,303	(3,102)	6,201	-	6,201
Undistributed Expenditures - Health Services					
Salaries	57,253	3,102	60,355	60,355	
Supplies and Materials	500	(122)	378	334	44
Total Undistributed Expenditures - Health Services	57,753	2,980	60,733	60,689	44
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	79,494		79,494	71,338	8,156
Supplies and Materials	1,000	(218)	782	707	75
Total Undist. Expend. - Guidance Services	80,494	(218)	80,276	72,045	8,231

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 6/APA</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Improvement of Inst. Serv.					
Purchased Prof. Educational Services	-	\$ 33,000	\$ 33,000	\$ 33,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	-	33,000	33,000	33,000	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 62,518	(21,098)	41,420		\$ 41,420
Supplies and Materials	1,000		1,000	956	44
Other Objects	800	-	800	-	800
Total Undist. Expend. - Edu. Media Serv./Sch. Library	64,318	(21,098)	43,220	956	42,264
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	497,943	(79,121)	418,822	416,341	2,481
Salaries of Secretarial and Clerical Assistants	157,898	5,765	163,663	163,663	
Other Purchased Services (400-500 series)	800		800		800
Supplies and Materials	5,000	(160)	4,840	2,936	1,904
Total Undist. Expend. - Support Serv. - School Admin.	661,641	(73,516)	588,125	582,940	5,185
Undist. Expend. - Custodial Services					
Salaries	56,725		56,725	56,725	
Salaries of Non-instructional Aides	71,258		71,258	39,004	32,254
General Supplies	500	(100)	400	150	250
Total Undist. Expend. - Custodial Services	128,483	(100)	128,383	95,879	32,504
Undist. Expend. - Security					
Salaries	54,651		54,651	50,687	3,964
Purchased Professional & Technical Services		15,060	15,060	15,060	
General Supplies	900	33,100	34,000	34,000	-
Total Undist. Expend. - Security	55,551	48,160	103,711	99,747	3,964
Total Undist. Expend. - Oper. & Maint. Of Plant	184,034	48,060	232,094	195,626	36,468
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,500	-	3,500	-	3,500
Total Undist. Expend. - Student Transportation Serv.	3,500	-	3,500	-	3,500
UNALLOCATED BENEFITS					
Social Security Contributions	48,253	5,345	53,598	53,529	69
Other Retirement Contributions - Regular	12,100	(710)	11,390	11,390	
Health Benefits	1,033,393	(19,195)	1,014,198	895,604	118,594
TOTAL UNALLOCATED BENEFITS	1,093,746	(14,560)	1,079,186	960,523	118,663
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,093,746	(14,560)	1,079,186	960,523	118,663
TOTAL UNDISTRIBUTED EXPENDITURES	2,154,789	(28,454)	2,126,335	1,905,779	220,556
TOTAL CURRENT EXPENDITURES	5,014,353	68,059	5,082,412	4,789,762	292,650
CAPITAL OUTLAY					
Equipment					
Undistributed Expenditures - Security	-	4,000	4,000	4,000	-
Total Equipment	-	4,000	4,000	4,000	-
TOTAL CAPITAL OUTLAY	-	4,000	4,000	4,000	-
TOTAL SCHOOL BASED EXPENDITURES	5,014,353	72,059	5,086,412	4,793,762	292,650
Other Financing Sources:					
Operating Transfer In	5,014,353	72,059	5,086,412	4,793,762	292,650
Total Other Financing Sources	5,014,353	72,059	5,086,412	4,793,762	292,650
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, 2015

School: No. 7

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 275,783	\$ 22,415	\$ 298,198	\$ 298,197	\$ 1
Grades 6-8 - Salaries of Teachers	1,001,730	(19,766)	981,964	976,681	5,283
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	12,500		12,500	12,439	61
General Supplies	18,210	1,426	19,636	15,592	4,044
Other Objects	2,250	-	2,250	2,231	19
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,310,473	4,075	1,314,548	1,305,140	9,408
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers		135,677	135,677	135,644	33
Other Salaries for Instruction	32,267	27,133	59,400	59,400	
General Supplies	2,000	-	2,000	1,972	28
Total Learning and/or Language Disabilities	34,267	162,810	197,077	197,016	61
Multiple Disabilities:					
Salaries of Teachers	236,858	(61,251)	175,607	138,041	37,566
Other Salaries for Instruction	168,435		168,435	128,582	39,853
General Supplies	6,000	(383)	5,617	5,583	34
Total Multiple Disabilities	411,293	(61,634)	349,659	272,206	77,453
Resource Room/Resource Center:					
Salaries of Teachers	280,322		280,322	270,434	9,888
General Supplies	1,750	-	1,750	1,750	-
Total Resource Room/Resource Center	282,072	-	282,072	272,184	9,888
TOTAL SPECIAL EDUCATION - INSTRUCTION	727,632	101,176	828,808	741,406	87,402
Bilingual Education - Instruction					
Salaries of Teachers	56,334	-	56,334	48,006	8,328
Total Bilingual Education - Instruction	56,334	-	56,334	48,006	8,328
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	4,080	872	4,952	4,952	-
Total School-Spon. Cocurricular Actvts. - Inst.	4,080	872	4,952	4,952	-
Before/After School Programs - Instruction					
Salaries of Teachers	8,194	-	8,194	3,876	4,318
Total Before/After School Programs - Instruction	8,194	-	8,194	3,876	4,318
Total Before/After School Programs	8,194	-	8,194	3,876	4,318
Total Instruction and At-Risk Programs	2,106,713	106,123	2,212,836	2,103,380	109,456
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303	-	9,303	-	9,303
Total Undistributed Expend. - Attend. & Social Work	9,303	-	9,303	-	9,303

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 7</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 54,345	\$ 492	\$ 54,837	\$ 54,836	\$ 1
Supplies and Materials	200	-	200	200	-
Total Undistributed Expenditures - Health Services	54,545	492	55,037	55,036	1
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	122,499	-	122,499	117,830	4,669
Total Undist. Expend. - Guidance Services	122,499	-	122,499	117,830	4,669
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	2,500	(1,043)	1,457	1,456	1
Total Undist. Expend. - Improvement of Inst. Serv.	2,500	(1,043)	1,457	1,456	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	57,548	(5,236)	52,312	41,859	10,453
Total Undist. Expend. - Edu. Media Serv./Sch. Library	57,548	(5,236)	52,312	41,859	10,453
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	98,055		98,055	96,132	1,923
Salaries of Secretarial and Clerical Assistants	46,059	3,193	49,252	49,251	1
Other Purchased Services (400-500 series)	200	-	200	194	6
Total Undist. Expend. - Support Serv. - School Admin.	144,314	3,193	147,507	145,577	1,930
Undist. Expend. - Custodial Services					
Salaries	56,135	1,551	57,686	56,725	961
Salaries of Non-instructional Aides	38,747	-	38,747	20,263	18,484
Total Undist. Expend. - Custodial Services	94,882	1,551	96,433	76,988	19,445
Total Undist. Expend. - Oper. & Maint. Of Plant	94,882	1,551	96,433	76,988	19,445
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	4,000	-	4,000	3,999	1
Total Undist. Expend. - Student Transportation Serv.	4,000	-	4,000	3,999	1
UNALLOCATED BENEFITS					
Social Security Contributions	30,101		30,101	29,225	876
Other Retirement Contributions - Regular	9,699		9,699	6,459	3,240
Health Benefits	660,101	(3,520)	656,581	614,935	41,646
TOTAL UNALLOCATED BENEFITS	699,901	(3,520)	696,381	650,619	45,762
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	699,901	(3,520)	696,381	650,619	45,762
TOTAL UNDISTRIBUTED EXPENDITURES	1,189,492	(4,563)	1,184,929	1,093,364	91,565
TOTAL CURRENT EXPENDITURES	3,296,205	101,560	3,397,765	3,196,744	201,021
TOTAL SCHOOL BASED EXPENDITURES	3,296,205	101,560	3,397,765	3,196,744	201,021
Other Financing Sources:					
Operating Transfer In	3,296,205	101,560	3,397,765	3,196,744	201,021
Total Other Financing Sources	3,296,205	101,560	3,397,765	3,196,744	201,021
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, 2015

<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:					
Kindergarten - Salaries of Teachers	\$ 115,689	\$ (20,000)	\$ 95,689	\$ 90,238	\$ 5,451
Grades 1-5 - Salaries of Teachers	1,087,776	(40,544)	1,047,232	1,047,232	
Grades 6-8 - Salaries of Teachers	678,850	346,323	1,025,173	1,025,173	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	85,926		85,926	80,803	5,123
Other Purchased Services (400-500 series)	2,300		2,300	1,470	830
General Supplies	60,000	8,060	68,060	66,007	2,053
Textbooks	20,000	(3,749)	16,251	13,442	2,809
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,050,541	290,090	2,340,631	2,324,365	16,266
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
General Supplies	1,500	(1,500)	-	-	-
Total Cognitive - Moderate	1,500	(1,500)	-	-	-
Learning and/or Language Disabilities:					
Other Salaries for Instruction	32,267	-	32,267	30,309	1,958
Total Learning and/or Language Disabilities	32,267	-	32,267	30,309	1,958
Behavioral Disabilities:					
Salaries of Teachers	65,445	9,820	75,265	75,265	-
Total Behavioral Disabilities	65,445	9,820	75,265	75,265	-
Resource Room/Resource Center:					
Salaries of Teachers	478,531	-	478,531	467,788	10,743
Total Resource Room/Resource Center	478,531	-	478,531	467,788	10,743
TOTAL SPECIAL EDUCATION - INSTRUCTION	577,743	8,320	586,063	573,362	12,701
Bilingual Education - Instruction					
Salaries of Teachers	451,264	(70,000)	381,264	379,324	1,940
Other Salaries for Instruction	32,257		32,257	30,300	1,957
General Supplies	15,000	-	15,000	13,559	1,441
Total Bilingual Education - Instruction	498,521	(70,000)	428,521	423,183	5,338
Before/After School Programs - Instruction					
Salaries of Teachers	15,852	(2,500)	13,352	2,278	11,074
Other Salaries for Instruction	1,152	2,500	3,652	672	2,980
Total Before/After School Programs - Instruction	17,004	-	17,004	2,950	14,054
Total Before/After School Programs	17,004	-	17,004	2,950	14,054
Total Instruction and At-Risk Programs	3,143,809	228,410	3,372,219	3,323,860	48,359
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303	(9,303)			
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	9,303	(9,303)			
Supplies and Materials	500	(500)	-	-	-
Total Undistributed Expend. - Attend. & Social Work	19,106	(19,106)	-	-	-
Undistributed Expenditures - Health Services					
Salaries	58,100	(7,000)	51,100	50,161	939
Total Undistributed Expenditures - Health Services	58,100	(7,000)	51,100	50,161	939
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	69,398	(3,000)	66,398	65,113	1,285
Total Undist. Expend. - Guidance Services	69,398	(3,000)	66,398	65,113	1,285
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	61,413	(7,000)	54,413	53,596	817
Total Undist. Expend. - Edu. Media Serv./Sch. Library	61,413	(7,000)	54,413	53,596	817

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 8

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 264,755	\$ (30,304)	\$ 234,451	\$ 234,451	
Salaries of Secretarial and Clerical Assistants	58,613		58,613	55,753	\$ 2,860
Other Purchased Services (400-500 series)	2,500	(1,760)	740	362	378
Supplies and Materials	6,000	(1,451)	4,549	2,305	2,244
Other Objects	500	-	500	-	500
Total Undist. Expend. - Support Serv. - School Admin.	332,368	(33,515)	298,853	292,871	5,982
Undist. Expend. - Custodial Services					
Salaries	43,235		43,235	43,235	
Salaries of Non-instructional Aides	51,752	(22,090)	29,662	29,662	-
Total Undist. Expend. - Custodial Services	94,987	(22,090)	72,897	72,897	-
Undist. Expend. - Security					
Salaries	57,304	-	57,304	52,937	4,367
Total Undist. Expend. - Security	57,304	-	57,304	52,937	4,367
Total Undist. Expend. - Oper. & Maint. Of Plant	152,291	(22,090)	130,201	125,834	4,367
UNALLOCATED BENEFITS					
Social Security Contributions	36,545	493	37,038	37,011	27
Other Retirement Contributions - Regular	18,513	(493)	18,020	14,896	3,124
Health Benefits	1,066,348	(137,599)	928,749	924,716	4,033
TOTAL UNALLOCATED BENEFITS	1,121,406	(137,599)	983,807	976,623	7,184
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,121,406	(137,599)	983,807	976,623	7,184
TOTAL UNDISTRIBUTED EXPENDITURES	1,814,082	(229,310)	1,584,772	1,564,198	20,574
TOTAL CURRENT EXPENDITURES	4,957,891	(900)	4,956,991	4,888,058	68,933
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	4,000	900	4,900	4,000	900
Total Equipment	4,000	900	4,900	4,000	900
TOTAL CAPITAL OUTLAY	4,000	900	4,900	4,000	900
TOTAL SCHOOL BASED EXPENDITURES	4,961,891	-	4,961,891	4,892,058	69,833
Other Financing Sources:					
Operating Transfer In	4,961,891	-	4,961,891	4,892,058	69,833
Total Other Financing Sources	4,961,891	-	4,961,891	4,892,058	69,833
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 9</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 219,040		\$ 219,040	\$ 210,007	\$ 9,033
Grades 1-5 - Salaries of Teachers	3,448,019	\$ 37,345	3,485,364	3,243,313	242,051
Grades 6-8 - Salaries of Teachers	1,961,863		1,961,863	1,725,917	235,946
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	268,017		268,017	196,200	71,817
Purchased Professional-Educational Services	9,000	8,000	17,000	16,750	250
General Supplies	244,250	1,419	245,669	208,944	36,725
Textbooks	20,000	(16,919)	3,081	3,080	1
Other Objects	4,000	-	4,000	2,709	1,291
TOTAL REGULAR PROGRAMS - INSTRUCTION	6,174,189	29,845	6,204,034	5,606,920	597,114
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Other Salaries for Instruction	56,334	(27,133)	29,201	2,883	26,318
General Supplies	1,000		1,000	149	851
Textbooks	500	-	500	-	500
Total Learning and/or Language Disabilities	57,834	(27,133)	30,701	3,032	27,669
Resource Room/Resource Center:					
Salaries of Teachers	766,094		766,094	705,247	60,847
General Supplies	3,000	-	3,000	1,378	1,622
Total Resource Room/Resource Center	769,094	-	769,094	706,625	62,469
TOTAL SPECIAL EDUCATION - INSTRUCTION	826,928	(27,133)	799,795	709,657	90,138
Bilingual Education - Instruction					
Salaries of Teachers	1,037,487		1,037,487	974,249	63,238
Other Salaries for Instruction	91,702		91,702	86,879	4,823
General Supplies	4,000	-	4,000	989	3,011
Total Bilingual Education - Instruction	1,133,189	-	1,133,189	1,062,117	71,072
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	2,873	221
Other Salaries for Instruction	2,184	-	2,184	1,824	360
Total Before/After School Programs - Instruction	5,278	-	5,278	4,697	581
Total Before/After School Programs	5,278	-	5,278	4,697	581
Total Instruction and At-Risk Programs	8,139,584	2,712	8,142,296	7,383,391	758,905
Undistributed Expend. - Attend. & Social Work					
Salaries	8,594	-	8,594	-	8,594
Total Undistributed Expend. - Attend. & Social Work	8,594	-	8,594	-	8,594
Undistributed Expenditures - Health Services					
Salaries	103,745		103,745	96,642	7,103
Supplies and Materials	500	-	500	247	253
Total Undistributed Expenditures - Health Services	104,245	-	104,245	96,889	7,356
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	177,223	3,631	180,854	180,258	596
Supplies and Materials	1,000	-	1,000	130	870
Total Undist. Expend. - Guidance Services	178,223	3,631	181,854	180,388	1,466
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,000	-	1,000	-	1,000
Total Undist. Expend. - Improvement of Inst. Serv.	1,000	-	1,000	-	1,000
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,641	(3,631)	106,010	81,606	24,404
Supplies and Materials	7,000	-	7,000	5,979	1,021
Total Undist. Expend. - Edu. Media Serv./Sch. Library	116,641	(3,631)	113,010	87,585	25,425

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 9</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Instructional Staff Training Serv.					
Other Salaries	\$ 2,000		\$ 2,000	\$ 1,530	\$ 470
Purchased Professional - Educational Service	5,000	-	5,000	-	5,000
Total Undist. Expend. - Instructional Staff Training Services	7,000	-	7,000	1,530	5,470
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	442,443	\$ (2,700)	439,743	322,413	117,330
Salaries of Secretarial and Clerical Assistants	125,749	2,700	128,449	118,813	9,636
Other Purchased Services (400-500 series)	2,500		2,500	226	2,274
Supplies and Materials	10,000	3,000	13,000	1,856	11,144
Total Undist. Expend. - Support Serv. - School Admin.	580,692	3,000	583,692	443,308	140,384
Undist. Expend. - Custodial Services					
Salaries	59,825		59,825	59,025	800
Salaries of Non-instructional Aides	97,266		97,266	66,603	30,663
General Supplies	500	-	500	-	500
Total Undist. Expend. - Custodial Services	157,591	-	157,591	125,628	31,963
Undist. Expend. - Security					
Salaries	37,278		37,278	34,937	2,341
General Supplies	250	-	250	103	147
Total Undist. Expend. - Security	37,528	-	37,528	35,040	2,488
Total Undist. Expend. - Oper. & Maint. Of Plant	195,119	-	195,119	160,668	34,451
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	-	5,000	3,936	1,064
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	3,936	1,064
UNALLOCATED BENEFITS					
Social Security Contributions	73,311		73,311	70,725	2,586
Other Retirement Contributions - Regular	46,856		46,856	32,359	14,497
Health Benefits	2,421,740	(51,345)	2,370,395	2,167,607	202,788
TOTAL UNALLOCATED BENEFITS	2,541,907	(51,345)	2,490,562	2,270,691	219,871
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	2,541,907	(51,345)	2,490,562	2,270,691	219,871
TOTAL UNDISTRIBUTED EXPENDITURES	3,738,421	(48,345)	3,690,076	3,244,995	445,081
TOTAL CURRENT EXPENDITURES	11,878,005	(45,633)	11,832,372	10,628,386	1,203,986
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	-	4,500	4,500	4,500	-
Total Equipment	-	4,500	4,500	4,500	-
TOTAL CAPITAL OUTLAY	-	4,500	4,500	4,500	-
TOTAL SCHOOL BASED EXPENDITURES	11,878,005	(41,133)	11,836,872	10,632,886	1,203,986
Other Financing Sources:					
Operating Transfer In	11,878,005	(41,133)	11,836,872	10,632,886	1,203,986
Total Other Financing Sources	11,878,005	(41,133)	11,836,872	10,632,886	1,203,986
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, 2015

<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:					
Kindergarten - Salaries of Teachers	\$ 216,192		\$ 216,192	\$ 208,394	\$ 7,798
Grades 1-5 - Salaries of Teachers	1,187,066	\$ (11,430)	1,175,636	1,164,858	10,778
Grades 6-8 - Salaries of Teachers	724,153	73,855	798,008	796,960	1,048
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	147,439		147,439	139,726	7,713
Purchased Professional-Educational Services	1,500		1,500		1,500
Other Purchased Services (400-500 series)	3,275		3,275	62	3,213
General Supplies	86,000	8,371	94,371	90,431	3,940
Textbooks	4,000		4,000		4,000
Other Objects	4,000	-	4,000	892	3,108
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,373,625	70,796	2,444,421	2,401,323	43,098
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
General Supplies	500	-	500	-	500
Total Cognitive - Moderate	500	-	500	-	500
Learning and/or Language Disabilities:					
Salaries of Teachers	162,910	(26,235)	136,675	124,409	12,266
Other Salaries for Instruction	83,138	(21,285)	61,853	61,694	159
Total Learning and/or Language Disabilities	246,048	(47,520)	198,528	186,103	12,425
Resource Room/Resource Center:					
Salaries of Teachers	523,539		523,539	465,142	58,397
General Supplies	500	-	500	-	500
Total Resource Room/Resource Center	524,039	-	524,039	465,142	58,897
TOTAL SPECIAL EDUCATION - INSTRUCTION	770,587	(47,520)	723,067	651,245	71,822
Bilingual Education - Instruction					
Salaries of Teachers	612,978		612,978	530,274	82,704
Other Salaries for Instruction	55,185		55,185	51,904	3,281
General Supplies	500	-	500	-	500
Total Bilingual Education - Instruction	668,663	-	668,663	582,178	86,485
School-Spon. Cocurricular Actvts. - Inst.					
Supplies and Materials	1,200	-	1,200	716	484
Total School-Spon. Cocurricular Actvts. - Inst.	1,200	-	1,200	716	484
Before/After School Programs - Instruction					
Salaries of Teachers	7,344		7,344		7,344
Other Salaries for Instruction	2,184	-	2,184	1,812	372
Total Before/After School Programs - Instruction	9,528	-	9,528	1,812	7,716
Total Before/After School Programs	9,528	-	9,528	1,812	7,716
Total Instruction and At-Risk Programs	3,823,603	23,276	3,846,879	3,637,274	209,605
Undistributed Expend. - Attend. & Social Work					
Salaries	8,594	(5,794)	2,800	-	2,800
Total Undistributed Expend. - Attend. & Social Work	8,594	(5,794)	2,800	-	2,800
Undistributed Expenditures - Health Services					
Salaries	79,028	12,794	91,822	91,822	
Supplies and Materials	200	-	200	-	200
Total Undistributed Expenditures - Health Services	79,228	12,794	92,022	91,822	200
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	130,405	(7,000)	123,405	122,519	886
Purchased Professional - Educational Services	1,500		1,500		1,500
Supplies and Materials	250	-	250	241	9
Total Undist. Expend. - Guidance Services	132,155	(7,000)	125,155	122,760	2,395

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	\$ 1,115	-	\$ 1,115	\$ 1,095	\$ 20
Total Undist. Expend. - Improvement of Inst. Serv.	1,115	-	1,115	1,095	20
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	60,861	-	60,861	56,973	3,888
Supplies and Materials	1,250	-	1,250	1,119	131
Total Undist. Expend. - Edu. Media Serv./Sch. Library	62,111	-	62,111	58,092	4,019
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	5,000	-	5,000	-	5,000
Total Undist. Expend. - Instructional Staff Training Services	5,000	-	5,000	-	5,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	389,595	\$ (1,565)	388,030	357,407	30,623
Salaries of Secretarial and Clerical Assistants	99,923	1,565	101,488	101,487	1
Other Purchased Services (400-500 series)	2,800	-	2,800	233	2,567
Supplies and Materials	16,400	(8,371)	8,029	7,594	435
Other Objects	760	-	760	746	14
Total Undist. Expend. - Support Serv. - School Admin.	509,478	(8,371)	501,107	467,467	33,640
Undist. Expend. - Custodial Services					
Salaries	60,025	-	60,025	45,019	15,006
Salaries of Non-instructional Aides	64,758	-	64,758	42,354	22,404
General Supplies	2,000	-	2,000	-	2,000
Total Undist. Expend. - Custodial Services	126,783	-	126,783	87,373	39,410
Undist. Expend. - Security					
Salaries	36,299	-	36,299	34,034	2,265
Purchased Professional & Technical Services	-	63,000	63,000	63,000	-
General Supplies	2,500	34,000	36,500	36,015	485
Total Undist. Expend. - Security	38,799	97,000	135,799	133,049	2,750
Total Undist. Expend. - Oper. & Maint. Of Plant	165,582	97,000	262,582	220,422	42,160
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,500	-	2,500	2,023	477
Total Undist. Expend. - Student Transportation Serv.	2,500	-	2,500	2,023	477
UNALLOCATED BENEFITS					
Social Security Contributions	49,000	-	49,000	48,745	255
Other Retirement Contributions - Regular	17,928	-	17,928	14,837	3,091
Health Benefits	1,134,647	(14,905)	1,119,742	1,033,955	85,787
TOTAL UNALLOCATED BENEFITS	1,201,575	(14,905)	1,186,670	1,097,537	89,133
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,201,575	(14,905)	1,186,670	1,097,537	89,133
TOTAL UNDISTRIBUTED EXPENDITURES	2,167,338	73,724	2,241,062	2,061,218	179,844
TOTAL CURRENT EXPENDITURES	5,990,941	97,000	6,087,941	5,698,492	389,449
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Undistributed Expenditures - Security	-	29,846	29,846	29,846	-
Total Equipment	-	29,846	29,846	29,846	-
TOTAL CAPITAL OUTLAY	-	29,846	29,846	29,846	-
TOTAL SCHOOL BASED EXPENDITURES	5,990,941	126,846	6,117,787	5,728,338	389,449
Other Financing Sources:					
Operating Transfer In	5,990,941	126,846	6,117,787	5,728,338	389,449
Total Other Financing Sources	5,990,941	126,846	6,117,787	5,728,338	389,449
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, 2015

<u>School: No. 11</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	\$ 209,709	\$ 32,603	\$ 242,312	\$ 238,281	\$ 4,031
Grades 6-8 - Salaries of Teachers	206,496	63,500	269,996	269,996	
Regular Programs - Undistributed Instruction					
General Supplies	-	5,561	5,561	-	5,561
TOTAL REGULAR PROGRAMS - INSTRUCTION	416,205	101,664	517,869	508,277	9,592
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	61,883	1,668	63,551	63,551	
Other Salaries for Instruction	48,813	-	48,813	46,018	2,795
Total Learning and/or Language Disabilities	110,696	1,668	112,364	109,569	2,795
Multiple Disabilities:					
Salaries of Teachers	52,027	(37,779)	14,248		14,248
Other Salaries for Instruction	29,808	-	29,808	29,408	400
Total Multiple Disabilities	81,835	(37,779)	44,056	29,408	14,648
Resource Room/Resource Center:					
Salaries of Teachers	56,334	-	56,334	51,693	4,641
Total Resource Room/Resource Center	56,334	-	56,334	51,693	4,641
TOTAL SPECIAL EDUCATION - INSTRUCTION	248,865	(36,111)	212,754	190,670	22,084
Bilingual Education - Instruction					
Salaries of Teachers	817,294	(18,533)	798,761	785,023	13,738
General Supplies	38,812	(4,900)	33,912	23,088	10,824
Textbooks	5,000	-	5,000	4,761	239
Total Bilingual Education - Instruction	861,106	(23,433)	837,673	812,872	24,801
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	1,584	1,510
Other Salaries for Instruction	-	348	348	348	-
Total Before/After School Programs - Instruction	3,094	348	3,442	1,932	1,510
Total Before/After School Programs	3,094	348	3,442	1,932	1,510
Total Instruction and At-Risk Programs	1,529,270	42,468	1,571,738	1,513,751	57,987
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303	(8,000)	1,303	-	1,303
Total Undistributed Expend. - Attend. & Social Work	9,303	(8,000)	1,303	-	1,303
Undistributed Expenditures - Health Services					
Salaries	52,677	(51,482)	1,195	-	1,195
Total Undistributed Expenditures - Health Services	52,677	(51,482)	1,195	-	1,195
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	107,945	(5,000)	102,945	101,342	1,603
Supplies and Materials	200	-	200	-	200
Total Undist. Expend. - Guidance Services	108,145	(5,000)	103,145	101,342	1,803
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	9,200	(5,561)	3,639	3,083	556
Total Undist. Expend. - Edu. Media Serv./Sch. Library	9,200	(5,561)	3,639	3,083	556
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	94,201	31,483	125,684	125,683	1
Salaries of Secretarial and Clerical Assistants	30,742	16,435	47,177	47,176	1
Other Purchased Services (400-500 series)	250		250		250
Supplies and Materials	4,588	-	4,588	3,671	917
Total Undist. Expend. - Support Serv. - School Admin.	129,781	47,918	177,699	176,530	1,169

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 11</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Custodial Services					
Salaries	\$ 48,815		\$ 48,815	\$ 48,815	
Salaries of Non-instructional Aides	32,246	\$ (3,514)	28,732	26,178	\$ 2,554
Total Undist. Expend. - Custodial Services	81,061	(3,514)	77,547	74,993	2,554
Undist. Expend. - Security					
Salaries	56,103	-	56,103	52,137	3,966
Total Undist. Expend. - Security	56,103	-	56,103	52,137	3,966
Total Undist. Expend. - Oper. & Maint. Of Plant	137,164	(3,514)	133,650	127,130	6,520
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,200	-	1,200	-	1,200
Total Undist. Expend. - Student Transportation Serv.	1,200	-	1,200	-	1,200
UNALLOCATED BENEFITS					
Social Security Contributions	21,056	4,243	25,299	25,227	72
Other Retirement Contributions - Regular	4,949	1,430	6,379	6,379	
Health Benefits	529,933	(11,003)	518,930	441,814	77,116
TOTAL UNALLOCATED BENEFITS	555,938	(5,330)	550,608	473,420	77,188
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	555,938	(5,330)	550,608	473,420	77,188
TOTAL UNDISTRIBUTED EXPENDITURES	1,003,408	(30,969)	972,439	881,505	90,934
TOTAL CURRENT EXPENDITURES	2,532,678	11,499	2,544,177	2,395,256	148,921
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	-	4,900	4,900	4,900	-
Total Equipment	-	4,900	4,900	4,900	-
TOTAL CAPITAL OUTLAY	-	4,900	4,900	4,900	-
TOTAL SCHOOL BASED EXPENDITURES	2,532,678	16,399	2,549,077	2,400,156	148,921
Other Financing Sources:					
Operating Transfer In	2,532,678	16,399	2,549,077	2,400,156	148,921
Total Other Financing Sources	2,532,678	16,399	2,549,077	2,400,156	148,921
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, 2015

<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:					
Kindergarten - Salaries of Teachers		\$ 103,837	\$ 103,837	\$ 103,837	
Grades 1-5 - Salaries of Teachers	\$ 1,523,628	61,354	1,584,982	1,577,916	\$ 7,066
Grades 6-8 - Salaries of Teachers	940,137	(120,000)	820,137	817,845	2,292
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		78,016	78,016	78,016	
General Supplies	58,101	17,476	75,577	59,679	15,898
Textbooks	300		300	86	214
Other Objects	1,495	519	2,014	-	2,014
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,523,661	141,202	2,664,863	2,637,379	27,484
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	60,456		60,456	57,673	2,783
Other Salaries for Instruction	31,606		31,606	29,178	2,428
General Supplies	9,600	-	9,600	7,346	2,254
Total Learning and/or Language Disabilities	101,662	-	101,662	94,197	7,465
Resource Room/Resource Center:					
Salaries of Teachers	553,507	(35,000)	518,507	515,619	2,888
General Supplies	11,100	(4,797)	6,303	3,303	3,000
Textbooks	200	-	200	-	200
Total Resource Room/Resource Center	564,807	(39,797)	525,010	518,922	6,088
TOTAL SPECIAL EDUCATION - INSTRUCTION	666,469	(39,797)	626,672	613,119	13,553
Bilingual Education - Instruction					
Salaries of Teachers	343,564	(35,000)	308,564	305,858	2,706
General Supplies	27,000	(16,636)	10,364	-	10,364
Total Bilingual Education - Instruction	370,564	(51,636)	318,928	305,858	13,070
Before/After School Programs - Instruction					
Salaries of Teachers	8,534	120	8,654	5,390	3,264
Total Before/After School Programs - Instruction	8,534	120	8,654	5,390	3,264
Total Before/After School Programs	8,534	120	8,654	5,390	3,264
Total Instruction and At-Risk Programs	3,569,228	49,889	3,619,117	3,561,746	57,371
Undistributed Expend. - Attend. & Social Work					
Salaries	8,594	(8,000)	594		594
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	60,638	(3,000)	57,638	57,359	279
Supplies and Materials	300	(300)	-	-	-
Total Undistributed Expend. - Attend. & Social Work	69,532	(11,300)	58,232	57,359	873
Undistributed Expenditures - Health Services					
Salaries	58,800	(20,000)	38,800	36,436	2,364
Supplies and Materials	550	(372)	178	178	-
Total Undistributed Expenditures - Health Services	59,350	(20,372)	38,978	36,614	2,364
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	129,144	(6,000)	123,144	122,685	459
Supplies and Materials	250	-	250	-	250
Total Undist. Expend. - Guidance Services	129,394	(6,000)	123,394	122,685	709
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	300	-	300	-	300
Total Undist. Expend. - Improvement of Inst. Serv.	300	-	300	-	300
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	56,443	32,659	89,102	88,281	821
Supplies and Materials	5,000	-	5,000	4,819	181
Total Undist. Expend. - Edu. Media Serv./Sch. Library	61,443	32,659	94,102	93,100	1,002

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	\$ 3,671	\$ 4,330	\$ 8,001	\$ 8,000	\$ 1
	3,671	4,330	8,001	8,000	1
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	178,019	41,006	219,025	219,024	1
Salaries of Secretarial and Clerical Assistants	111,822	(10,000)	101,822	94,906	6,916
Other Purchased Services (400-500 series)	400		400		400
Supplies and Materials	7,500		7,500	6,347	1,153
Other Objects	219	(219)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	297,960	30,787	328,747	320,277	8,470
Undist. Expend. - Custodial Services					
Salaries	54,605	(20,000)	34,605	32,249	2,356
Salaries of Non-instructional Aides	65,020	(29,865)	35,155	35,148	7
Total Undist. Expend. - Custodial Services	119,625	(49,865)	69,760	67,397	2,363
Undist. Expend. - Security					
Salaries	42,000	10,137	52,137	52,137	
Purchased Professional & Technical Services		63,000	63,000	63,000	
General Supplies	-	34,000	34,000	34,000	-
Total Undist. Expend. - Security	42,000	107,137	149,137	149,137	-
Total Undist. Expend. - Oper. & Maint. Of Plant	161,625	57,272	218,897	216,534	2,363
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,500	-	5,500	-	5,500
Total Undist. Expend. - Student Transportation Serv.	5,500	-	5,500	-	5,500
UNALLOCATED BENEFITS					
Social Security Contributions	37,959	4,532	42,491	42,321	170
Other Retirement Contributions - Regular	19,855	(1,713)	18,142	15,124	3,018
Health Benefits	938,133	10,155	948,288	882,826	65,462
TOTAL UNALLOCATED BENEFITS	995,947	12,974	1,008,921	940,271	68,650
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	995,947	12,974	1,008,921	940,271	68,650
TOTAL UNDISTRIBUTED EXPENDITURES	1,784,722	100,350	1,885,072	1,794,840	90,232
TOTAL CURRENT EXPENDITURES	5,353,950	150,239	5,504,189	5,356,586	147,603
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Undistributed Expenditures - Security	-	31,089	31,089	30,770	319
Total Equipment	-	31,089	31,089	30,770	319
TOTAL CAPITAL OUTLAY	-	31,089	31,089	30,770	319
TOTAL SCHOOL BASED EXPENDITURES	5,353,950	181,328	5,535,278	5,387,356	147,922
Other Financing Sources:					
Operating Transfer In	5,353,950	181,328	5,535,278	5,387,356	147,922
Total Other Financing Sources	5,353,950	181,328	5,535,278	5,387,356	147,922
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, 2015

<u>School: No. 13</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 287,648	\$ (35,224)	\$ 252,424	\$ 249,451	\$ 2,973
Grades 1-5 - Salaries of Teachers	1,293,077	9,446	1,302,523	998,248	304,275
Grades 6-8 - Salaries of Teachers	752,951		752,951	731,678	21,273
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	178,385		178,385	150,725	27,660
Other Purchased Services (400-500 series)	13,040	(7,048)	5,992	759	5,233
General Supplies	89,960	10,164	100,124	102,366	(2,242)
Other Objects	5,300	-	5,300	4,939	361
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,620,361	(22,662)	2,597,699	2,238,166	359,533
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	52,027		52,027	48,362	3,665
Other Salaries for Instruction	48,165		48,165	47,237	928
General Supplies	500	-	500	500	-
Total Learning and/or Language Disabilities	100,692	-	100,692	96,099	4,593
Behavioral Disabilities:					
Other Salaries for Instruction	33,161	-	33,161	-	33,161
Total Behavioral Disabilities	33,161	-	33,161	-	33,161
Resource Room/Resource Center:					
Salaries of Teachers	344,740		344,740	263,987	80,753
General Supplies	750	-	750	640	110
Total Resource Room/Resource Center	345,490	-	345,490	264,627	80,863
TOTAL SPECIAL EDUCATION - INSTRUCTION	479,343	-	479,343	360,726	118,617
Bilingual Education - Instruction					
Salaries of Teachers	227,012		227,012	157,585	69,427
General Supplies	1,500	-	1,500	998	502
Total Bilingual Education - Instruction	228,512	-	228,512	158,583	69,929
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	5,000	(5,000)	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	5,000	(5,000)	-	-	-
Before/After School Programs - Instruction					
Salaries of Teachers	5,270	102	5,372	476	4,896
Total Before/After School Programs - Instruction	5,270	102	5,372	476	4,896
Total Before/After School Programs	5,270	102	5,372	476	4,896
Total Instruction and At-Risk Programs	3,338,486	(27,560)	3,310,926	2,757,951	552,975
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303	-	9,303	-	9,303
Total Undistributed Expend. - Attend. & Social Work	9,303	-	9,303	-	9,303
Undistributed Expenditures - Health Services					
Salaries	61,961		61,961	58,183	3,778
Supplies and Materials	100	-	100	88	12
Total Undistributed Expenditures - Health Services	62,061	-	62,061	58,271	3,790
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	86,194	36,030	122,224	122,223	1
Purchased Professional - Educational Services	250		250		250
Supplies and Materials	250	-	250	237	13
Total Undist. Expend. - Guidance Services	86,694	36,030	122,724	122,460	264
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	-	3,527	3,527	3,527	-
Total Undist. Expend. - Improvement of Inst. Serv.	-	3,527	3,527	3,527	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 52,041	\$ 4,932	\$ 56,973	\$ 56,973	
Supplies and Materials	4,750	(723)	4,027	2,532	\$ 1,495
Total Undist. Expend. - Edu. Media Serv./Sch. Library	56,791	4,209	61,000	59,505	1,495
Undist. Expend. - Instructional Staff Training Serv.					
Other Salaries	-	1,607	1,607	1,403	204
Purchased Professional - Educational Service	2,000	(2,000)	-	-	-
	2,000	(393)	1,607	1,403	204
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	270,493		270,493	260,081	10,412
Salaries of Secretarial and Clerical Assistants	78,481	(15,109)	63,372	63,371	1
Other Purchased Services (400-500 series)	150		150	100	50
Supplies and Materials	12,850	-	12,850	12,364	486
Total Undist. Expend. - Support Serv. - School Admin.	361,974	(15,109)	346,865	335,916	10,949
Undist. Expend. - Custodial Services					
Salaries	46,025	8,581	54,606	54,605	1
Salaries of Non-instructional Aides	58,255		58,255	36,938	21,317
General Supplies	3,500	-	3,500	2,997	503
Total Undist. Expend. - Custodial Services	107,780	8,581	116,361	94,540	21,821
Undist. Expend. - Security					
Salaries	36,299		36,299	34,034	2,265
General Supplies	500	-	500	444	56
Total Undist. Expend. - Security	36,799	-	36,799	34,478	2,321
Total Undist. Expend. - Oper. & Maint. Of Plant	144,579	8,581	153,160	129,018	24,142
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,350	-	7,350	5,435	1,915
Total Undist. Expend. - Student Transportation Serv.	7,350	-	7,350	5,435	1,915
UNALLOCATED BENEFITS					
Social Security Contributions	43,125	322	43,447	43,432	15
Other Retirement Contributions - Regular	20,825	(322)	20,503	12,736	7,767
Health Benefits	1,003,134	(25,685)	977,449	807,786	169,663
TOTAL UNALLOCATED BENEFITS	1,067,084	(25,685)	1,041,399	863,954	177,445
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,067,084	(25,685)	1,041,399	863,954	177,445
TOTAL UNDISTRIBUTED EXPENDITURES	1,797,836	11,160	1,808,996	1,579,489	229,507
TOTAL CURRENT EXPENDITURES	5,136,322	(16,400)	5,119,922	4,337,440	782,482
TOTAL SCHOOL BASED EXPENDITURES	5,136,322	(16,400)	5,119,922	4,337,440	782,482
Other Financing Sources:					
Operating Transfer In	5,136,322	(16,400)	5,119,922	4,337,440	782,482
Total Other Financing Sources	5,136,322	(16,400)	5,119,922	4,337,440	782,482
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, 2015

<u>School: No. 14</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 134,801	\$ 45,000	\$ 179,801	\$ 179,550	\$ 251
Grades 1-5 - Salaries of Teachers	786,376	(62,327)	724,049	711,328	12,721
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	83,848		83,848	81,269	2,579
General Supplies	37,800		37,800	30,123	7,677
Textbooks	400		400		400
Other Objects	1,000	-	1,000	336	664
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>1,044,225</u>	<u>(17,327)</u>	<u>1,026,898</u>	<u>1,002,606</u>	<u>24,292</u>
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	167,294		167,294	161,488	5,806
General Supplies	250	-	250	222	28
Total Resource Room/Resource Center	<u>167,544</u>	<u>-</u>	<u>167,544</u>	<u>161,710</u>	<u>5,834</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>167,544</u>	<u>-</u>	<u>167,544</u>	<u>161,710</u>	<u>5,834</u>
Bilingual Education - Instruction					
Salaries of Teachers	106,251		106,251	98,460	7,791
General Supplies	250	-	250	233	17
Total Bilingual Education - Instruction	<u>106,501</u>	<u>-</u>	<u>106,501</u>	<u>98,693</u>	<u>7,808</u>
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	1,870	1,224
Total Before/After School Programs - Instruction	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>1,870</u>	<u>1,224</u>
Total Before/After School Programs	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>1,870</u>	<u>1,224</u>
Total Instruction and At-Risk Programs	<u>1,321,364</u>	<u>(17,327)</u>	<u>1,304,037</u>	<u>1,264,879</u>	<u>39,158</u>
Undistributed Expenditures - Health Services					
Salaries	59,205	32,617	91,822	91,822	-
Total Undistributed Expenditures - Health Services	<u>59,205</u>	<u>32,617</u>	<u>91,822</u>	<u>91,822</u>	<u>-</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	53,973	136	54,109	54,109	
Supplies and Materials	100	-	100	95	5
Total Undist. Expend. - Guidance Services	<u>54,073</u>	<u>136</u>	<u>54,209</u>	<u>54,204</u>	<u>5</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,641	(136)	109,505	102,908	6,597
Supplies and Materials	2,500	-	2,500	2,481	19
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>112,141</u>	<u>(136)</u>	<u>112,005</u>	<u>105,389</u>	<u>6,616</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	135,600		135,600	132,522	3,078
Salaries of Secretarial and Clerical Assistants	52,978		52,978	48,501	4,477
Other Purchased Services (400-500 series)	200		200		200
Supplies and Materials	4,000	-	4,000	2,966	1,034
Total Undist. Expend. - Support Serv. - School Admin.	<u>192,778</u>	<u>-</u>	<u>192,778</u>	<u>183,989</u>	<u>8,789</u>
Undist. Expend. - Custodial Services					
Salaries	48,525		48,525	45,702	2,823
Salaries of Non-instructional Aides	25,744	(8,470)	17,274	9,540	7,734
Total Undist. Expend. - Custodial Services	<u>74,269</u>	<u>(8,470)</u>	<u>65,799</u>	<u>55,242</u>	<u>10,557</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 14

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Security					
Salaries	\$ 36,625	-	\$ 36,625	\$ 34,335	\$ 2,290
Total Undist. Expend. - Security	36,625	-	36,625	34,335	2,290
Total Undist. Expend. - Oper. & Maint. Of Plant	110,894	\$ (8,470)	102,424	89,577	12,847
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bel. Home and School)	1,000	-	1,000	244	756
Total Undist. Expend. - Student Transportation Serv.	1,000	-	1,000	244	756
UNALLOCATED BENEFITS					
Social Security Contributions	21,940		21,940	21,188	752
Other Retirement Contributions - Regular	8,310		8,310	4,959	3,351
Health Benefits	482,018	(6,820)	475,198	413,271	61,927
TOTAL UNALLOCATED BENEFITS	512,268	(6,820)	505,448	439,418	66,030
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	512,268	(6,820)	505,448	439,418	66,030
TOTAL UNDISTRIBUTED EXPENDITURES	1,042,359	17,327	1,059,686	964,643	95,043
TOTAL CURRENT EXPENDITURES	2,363,723	-	2,363,723	2,229,522	134,201
TOTAL SCHOOL BASED EXPENDITURES	2,363,723	-	2,363,723	2,229,522	134,201
Other Financing Sources:					
Operating Transfer In	2,363,723	-	2,363,723	2,229,522	134,201
Total Other Financing Sources	2,363,723	-	2,363,723	2,229,522	134,201
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, 2015

<u>School: No. 15</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 234,577	\$ 38,174	\$ 272,751	\$ 272,751	
Grades 1-5 - Salaries of Teachers	2,145,746	(16,339)	2,129,407	1,936,407	\$ 193,000
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	165,671	(2,774)	162,897	156,341	6,556
Purchased Technical Services		11,848	11,848	10,492	1,356
Other Purchased Services (400-500 series)	2,000		2,000	450	1,550
General Supplies	91,800	26,166	117,966	116,736	1,230
Textbooks	5,000		5,000	5,000	
Other Objects	1,000	-	1,000	-	1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,645,794	57,075	2,702,869	2,498,177	204,692
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	225,508		225,508	187,868	37,640
Other Salaries for Instruction	113,528	67,621	181,149	181,149	
General Supplies	5,000		5,000	4,852	148
Textbooks	1,000	-	1,000	1,000	-
Total Learning and/or Language Disabilities	345,036	67,621	412,657	374,869	37,788
Resource Room/Resource Center:					
Salaries of Teachers	638,341		638,341	603,167	35,174
General Supplies	5,000	-	5,000	4,852	148
Total Resource Room/Resource Center	643,341	-	643,341	608,019	35,322
TOTAL SPECIAL EDUCATION - INSTRUCTION	988,377	67,621	1,055,998	982,888	73,110
Bilingual Education - Instruction					
Salaries of Teachers	712,436	(67,181)	645,255	573,415	71,840
Other Salaries for Instruction	46,760		46,760	43,221	3,539
General Supplies	6,000		6,000	5,787	213
Textbooks	1,500	-	1,500	1,405	95
Total Bilingual Education - Instruction	766,696	(67,181)	699,515	623,828	75,687
School-Spon. Cocurricular Actvts. - Inst.					
Supplies and Materials	300	-	300	-	300
Total School-Spon. Cocurricular Actvts. - Inst.	300	-	300	-	300
Before/After School Programs - Instruction					
Salaries of Teachers	1,700	-	1,700	-	1,700
Total Before/After School Programs - Instruction	1,700	-	1,700	-	1,700
Total Before/After School Programs	1,700	-	1,700	-	1,700
Total Instruction and At-Risk Programs	4,402,867	57,515	4,460,382	4,104,893	355,489
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303		9,303		9,303
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	9,303		9,303	7,548	1,755
Supplies and Materials	200	(200)	-	-	-
Total Undistributed Expend. - Attend. & Social Work	18,806	(200)	18,606	7,548	11,058
Undistributed Expenditures - Health Services					
Salaries	63,091	28,731	91,822	91,822	-
Total Undistributed Expenditures - Health Services	63,091	28,731	91,822	91,822	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	134,427	(33,095)	101,332	85,910	15,422
Supplies and Materials	200	-	200	-	200
Total Undist. Expend. - Guidance Services	134,627	(33,095)	101,532	85,910	15,622

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 59,205	\$ 4,364	\$ 63,569	\$ 63,569	
Supplies and Materials	3,000	-	3,000	2,929	\$ 71
Total Undist. Expend. - Edu. Media Serv./Sch. Library	62,205	4,364	66,569	66,498	71
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	280,602		280,602	277,391	3,211
Salaries of Secretarial and Clerical Assistants	87,180		87,180	82,066	5,114
Other Purchased Services (400-500 series)	1,000		1,000		1,000
Supplies and Materials	7,500	(559)	6,941	6,265	676
Other Objects	700	-	700	-	700
Total Undist. Expend. - Support Serv. - School Admin.	376,982	(559)	376,423	365,722	10,701
Undist. Expend. - Custodial Services					
Salaries	59,025		59,025	59,025	
Salaries of Non-instructional Aides	71,258		71,258	49,303	21,955
General Supplies	200	(200)	-	-	-
Total Undist. Expend. - Custodial Services	130,483	(200)	130,283	108,328	21,955
Undist. Expend. - Security					
Salaries	44,318	(38,000)	6,318	5,999	319
General Supplies	600	-	600	-	600
Total Undist. Expend. - Security	44,918	(38,000)	6,918	5,999	919
Total Undist. Expend. - Oper. & Maint. Of Plant	175,401	(38,200)	137,201	114,327	22,874
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	-	2,000	1,331	669
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,331	669
UNALLOCATED BENEFITS					
Social Security Contributions	56,258	4,759	61,017	61,001	16
Other Retirement Contributions - Regular	25,268	(1,985)	23,283	19,065	4,218
Health Benefits	1,395,276	(22,275)	1,373,001	1,222,111	150,890
TOTAL UNALLOCATED BENEFITS	1,476,802	(19,501)	1,457,301	1,302,177	155,124
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,476,802	(19,501)	1,457,301	1,302,177	155,124
TOTAL UNDISTRIBUTED EXPENDITURES	2,309,914	(58,460)	2,251,454	2,035,335	216,119
TOTAL CURRENT EXPENDITURES	6,712,781	(945)	6,711,836	6,140,228	571,608
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	42,550	(37,055)	5,495	5,495	-
Total Equipment	42,550	(37,055)	5,495	5,495	-
TOTAL CAPITAL OUTLAY	42,550	(37,055)	5,495	5,495	-
TOTAL SCHOOL BASED EXPENDITURES	6,755,331	(38,000)	6,717,331	6,145,723	571,608
Other Financing Sources:					
Operating Transfer In	6,755,331	(38,000)	6,717,331	6,145,723	571,608
Total Other Financing Sources	6,755,331	(38,000)	6,717,331	6,145,723	571,608
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, 2015

School: No. 18 (Includes 066 ELC)

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 474,245	\$ 6,765	\$ 481,010	\$ 480,504	\$ 506
Grades 1-5 - Salaries of Teachers	1,997,582	47,245	2,044,827	1,652,375	392,452
Grades 6-8 - Salaries of Teachers	1,142,462		1,142,462	1,070,302	72,160
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	232,828	(20,428)	212,400	186,074	26,326
Other Purchased Services (400-500 series)	150		150		150
General Supplies	174,050	11,171	185,221	163,914	21,307
Textbooks	8,000	(8,000)			
Other Objects	8,300	-	8,300	3,742	4,558
TOTAL REGULAR PROGRAMS - INSTRUCTION	4,037,617	36,753	4,074,370	3,556,911	517,459
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	61,008		61,008	28,313	32,695
Other Salaries for Instruction	27,311		27,311	24,731	2,580
General Supplies	2,000		2,000	654	1,346
Textbooks	750	-	750	-	750
Total Learning and/or Language Disabilities	91,069	-	91,069	53,698	37,371
Resource Room/Resource Center:					
Salaries of Teachers	827,780	55,144	882,924	679,870	203,054
General Supplies	7,200		7,200	6,478	722
Textbooks	950	-	950	-	950
Total Resource Room/Resource Center	835,930	55,144	891,074	686,348	204,726
TOTAL SPECIAL EDUCATION - INSTRUCTION	926,999	55,144	982,143	740,046	242,097
Bilingual Education - Instruction					
Salaries of Teachers	832,341	2,392	834,733	717,559	117,174
Other Salaries for Instruction	31,552		31,552	29,091	2,461
General Supplies	22,100	(3,171)	18,929	12,993	5,936
Textbooks	2,000		2,000		2,000
Other Objects	300	-	300	210	90
Total Bilingual Education - Instruction	888,293	(779)	887,514	759,853	127,661
School-Spon. Cocurricular Actvts. - Inst.					
Other Objects	1,000	-	1,000	-	1,000
Total School-Spon. Cocurricular Actvts. - Inst.	1,000	-	1,000	-	1,000
Before/After School Programs - Instruction					
Salaries of Teachers	6,188	2,184	8,372	6,395	1,977
Other Salaries for Instruction	2,184	(2,184)	-	-	-
Total Before/After School Programs - Instruction	8,372	-	8,372	6,395	1,977
Total Before/After School Programs	8,372	-	8,372	6,395	1,977
Total Instruction and At-Risk Programs	5,862,281	91,118	5,953,399	5,063,205	890,194
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	-	9,660	9,660	4,028	5,632
Total Undistributed Expend. - Attend. & Social Work	-	9,660	9,660	4,028	5,632

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 18 (Includes 066 ELC)</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expenditures - Health Services					
Salaries	\$ 174,136	\$ 12,997	\$ 187,133	\$ 180,530	\$ 6,603
Supplies and Materials	200	-	200	-	200
Total Undistributed Expenditures - Health Services	174,336	12,997	187,333	180,530	6,803
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	193,948		193,948	135,666	58,282
Supplies and Materials	400	-	400	-	400
Total Undist. Expend. - Guidance Services	194,348	-	194,348	135,666	58,682
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	400	-	400	-	400
Total Undist. Expend. - Improvement of Inst. Serv.	400	-	400	-	400
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	63,091		63,091	60,660	2,431
Supplies and Materials	3,500	-	3,500	-	3,500
Total Undist. Expend. - Edu. Media Serv./Sch. Library	66,591	-	66,591	60,660	5,931
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	-	3,400	3,400	-	3,400
Total Undist. Expend. - Instructional Staff Training Services	-	3,400	3,400	-	3,400
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	570,345	(26,950)	543,395	476,466	66,929
Salaries of Secretarial and Clerical Assistants	158,184		158,184	139,756	18,428
Other Purchased Services (400-500 series)	4,000	(1,700)	2,300	600	1,700
Supplies and Materials	8,000	(1,700)	6,300	5,601	699
Total Undist. Expend. - Support Serv. - School Admin.	740,529	(30,350)	710,179	622,423	87,756
Undist. Expend. - Custodial Services					
Salaries	100,881		100,881	68,102	32,779
Salaries of Non-instructional Aides	103,505		103,505	69,025	34,480
General Supplies	1,500	-	1,500	1,395	105
Total Undist. Expend. - Custodial Services	205,886	-	205,886	138,522	67,364
Undist. Expend. - Security					
Salaries	54,654		54,654	50,687	3,967
General Supplies	750	-	750	742	8
Total Undist. Expend. - Security	55,404	-	55,404	51,429	3,975
Total Undist. Expend. - Oper. & Maint. Of Plant	261,290	-	261,290	189,951	71,339
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	9,200	-	9,200	3,993	5,207
Total Undist. Expend. - Student Transportation Serv.	9,200	-	9,200	3,993	5,207
UNALLOCATED BENEFITS					
Social Security Contributions	66,118		66,118	61,143	4,975
Other Retirement Contributions - Regular	30,119		30,119	20,860	9,259
Health Benefits	1,911,889	(122,165)	1,789,724	1,570,998	218,726
TOTAL UNALLOCATED BENEFITS	2,008,126	(122,165)	1,885,961	1,653,001	232,960
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	2,008,126	(122,165)	1,885,961	1,653,001	232,960
TOTAL UNDISTRIBUTED EXPENDITURES	3,454,820	(126,458)	3,328,362	2,850,252	478,110
TOTAL CURRENT EXPENDITURES	9,317,101	(35,340)	9,281,761	7,913,457	1,368,304
TOTAL SCHOOL BASED EXPENDITURES	9,317,101	(35,340)	9,281,761	7,913,457	1,368,304
Other Financing Sources:					
Operating Transfer In	9,317,101	(35,340)	9,281,761	7,913,457	1,368,304
Total Other Financing Sources	9,317,101	(35,340)	9,281,761	7,913,457	1,368,304
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, 2015

<u>School: No. 19</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 110,088	\$ (15,000)	\$ 95,088	\$ 94,932	\$ 156
Grades 1-5 - Salaries of Teachers	1,155,309	81,206	1,236,515	1,227,359	9,156
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	81,870	(4,590)	77,280	76,156	1,124
General Supplies	47,300	11,989	59,289	55,083	4,206
Textbooks	1,715	(832)	883	882	1
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,396,282	72,773	1,469,055	1,454,412	14,643
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
Salaries of Teachers	55,597	(13,000)	42,597	42,238	359
Other Salaries for Instruction		46,932	46,932	46,932	
General Supplies	500	-	500	490	10
Total Cognitive - Moderate	56,097	33,932	90,029	89,660	369
Learning and/or Language Disabilities:					
Other Salaries for Instruction	48,207	(47,347)	860	-	860
Total Learning and/or Language Disabilities	48,207	(47,347)	860	-	860
Resource Room/Resource Center:					
Salaries of Teachers	109,694	47,347	157,041	157,041	
General Supplies	500	-	500	493	7
Total Resource Room/Resource Center	110,194	47,347	157,541	157,534	7
TOTAL SPECIAL EDUCATION - INSTRUCTION	214,498	33,932	248,430	247,194	1,236
Bilingual Education - Instruction					
Salaries of Teachers	182,445	16,405	198,850	198,850	
General Supplies	350	-	350	349	1
Total Bilingual Education - Instruction	182,795	16,405	199,200	199,199	1
Total Instruction and At-Risk Programs	1,793,575	123,110	1,916,685	1,900,805	15,880
Undistributed Expenditures - Health Services					
Salaries	104,451	(5,000)	99,451	95,727	3,724
Total Undistributed Expenditures - Health Services	104,451	(5,000)	99,451	95,727	3,724
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	54,820	-	54,820	51,454	3,366
Total Undist. Expend. - Guidance Services	54,820	-	54,820	51,454	3,366
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,641	(5,000)	104,641	102,408	2,233
Supplies and Materials	27,585	(13,350)	14,235	11,883	2,352
Total Undist. Expend. - Edu. Media Serv./Sch. Library	137,226	(18,350)	118,876	114,291	4,585
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	131,411	775	132,186	132,185	1
Salaries of Secretarial and Clerical Assistants	45,309	3,192	48,501	48,501	
Other Purchased Services (400-500 series)	800	(757)	43	40	3
Supplies and Materials	16,000	832	16,832	16,456	376
Total Undist. Expend. - Support Serv. - School Admin.	193,520	4,042	197,562	197,182	380
Undist. Expend. - Custodial Services					
Salaries	55,925		55,925	55,925	
Salaries of Non-instructional Aides	51,752	(14,600)	37,152	37,137	15
General Supplies	250	-	250	249	1
Total Undist. Expend. - Custodial Services	107,927	(14,600)	93,327	93,311	16
Undist. Expend. - Security					
Salaries	49,182	-	49,182	44,995	4,187
Total Undist. Expend. - Security	49,182	-	49,182	44,995	4,187
Total Undist. Expend. - Oper. & Maint. Of Plant	157,109	(14,600)	142,509	138,306	4,203

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 19

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 4,000	-	\$ 4,000	\$ 3,689	\$ 311
Total Undist. Expend. - Student Transportation Serv.	4,000	-	4,000	3,689	311
UNALLOCATED BENEFITS					
Social Security Contributions	29,629	\$ 3,242	32,871	32,812	59
Other Retirement Contributions - Regular	11,133	(895)	10,238	10,238	
Health Benefits	657,851	(16,597)	641,254	627,499	13,755
TOTAL UNALLOCATED BENEFITS	698,613	(14,250)	684,363	670,549	13,814
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	698,613	(14,250)	684,363	670,549	13,814
TOTAL UNDISTRIBUTED EXPENDITURES	1,349,739	(48,158)	1,301,581	1,271,198	30,383
TOTAL CURRENT EXPENDITURES	3,143,314	74,952	3,218,266	3,172,003	46,263
TOTAL SCHOOL BASED EXPENDITURES	3,143,314	74,952	3,218,266	3,172,003	46,263
Other Financing Sources:					
Operating Transfer In	3,143,314	74,952	3,218,266	3,172,003	46,263
Total Other Financing Sources	3,143,314	74,952	3,218,266	3,172,003	46,263
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, 2015

<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:					
Kindergarten - Salaries of Teachers	\$ 269,138		\$ 269,138	\$ 227,916	\$ 41,222
Grades 1-5 - Salaries of Teachers	1,051,188	\$ (36,755)	1,014,433	953,837	60,596
Grades 6-8 - Salaries of Teachers	716,047		716,047	669,265	46,782
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	83,684	38,524	122,208	121,571	637
Other Purchased Services (400-500 series)	500	(500)			
General Supplies	74,252	9,761	84,013	76,827	7,186
Textbooks	1,000	(1,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,195,809	10,030	2,205,839	2,049,416	156,423
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Other Salaries for Instruction	99,018	(48,771)	50,247	-	50,247
Total Learning and/or Language Disabilities	99,018	(48,771)	50,247	-	50,247
Behavioral Disabilities:					
Salaries of Teachers	322,881	48,771	371,652	371,651	1
Other Salaries for Instruction	441,164		441,164	298,460	142,704
General Supplies	2,000	-	2,000	-	2,000
Total Behavioral Disabilities	766,045	48,771	814,816	670,111	144,705
Resource Room/Resource Center:					
Salaries of Teachers	359,113	40,497	399,610	399,609	1
General Supplies	2,500	(2,500)	-	-	-
Total Resource Room/Resource Center	361,613	37,997	399,610	399,609	1
Autism:					
Salaries of Teachers	106,705	(40,497)	66,208		66,208
Other Salaries for Instruction	201,964		201,964		201,964
General Supplies	1,500	-	1,500	-	1,500
Total Autism	310,169	(40,497)	269,672	-	269,672
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,536,845	(2,500)	1,534,345	1,069,720	464,625
Bilingual Education - Instruction					
Salaries of Teachers	164,204	-	164,204	145,999	18,205
Total Bilingual Education - Instruction	164,204	-	164,204	145,999	18,205
School-Spon. Cocurricular Actvts. - Inst.					
Supplies and Materials	3,000	-	3,000	-	3,000
Total School-Spon. Cocurricular Actvts. - Inst.	3,000	-	3,000	-	3,000
Before/After School Programs - Instruction					
Salaries of Teachers	12,342		12,342	3,128	9,214
Supplies and Materials	1,000	-	1,000	-	1,000
Total Before/After School Programs - Instruction	13,342	-	13,342	3,128	10,214
Total Before/After School Programs	13,342	-	13,342	3,128	10,214
Total Instruction and At-Risk Programs	3,913,200	7,530	3,920,730	3,268,263	652,467
Undistributed Expend. - Attend. & Social Work					
Salaries	8,594	(384)	8,210		8,210
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	384	8,978	8,978	-
Total Undistributed Expend. - Attend. & Social Work	17,188	-	17,188	8,978	8,210
Undistributed Expenditures - Health Services					
Salaries	105,851		105,851	98,127	7,724
Supplies and Materials	200	-	200	200	-
Total Undistributed Expenditures - Health Services	106,051	-	106,051	98,327	7,724

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 149,336	\$ (9,618)	\$ 139,718	\$ 133,284	\$ 6,434
Supplies and Materials	200	-	200	191	9
Total Undist. Expend. - Guidance Services	149,536	(9,618)	139,918	133,475	6,443
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		84,601	84,601	84,601	
Supplies and Materials	600	-	600	-	600
Total Undist. Expend. - Improvement of Inst. Serv.	600	84,601	85,201	84,601	600
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	63,896	9,618	73,514	73,514	
Supplies and Materials	2,500	(1,154)	1,346	-	1,346
Total Undist. Expend. - Edu. Media Serv./Sch. Library	66,396	8,464	74,860	73,514	1,346
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	221,601		221,601	207,299	14,302
Salaries of Secretarial and Clerical Assistants	107,956		107,956	101,002	6,954
Other Purchased Services (400-500 series)		110	110	64	46
Supplies and Materials	3,500	(50)	3,450	3,090	360
Total Undist. Expend. - Support Serv. - School Admin.	333,057	60	333,117	311,455	21,662
Undist. Expend. - Custodial Services					
Salaries	60,025		60,025	38,120	21,905
Salaries of Non-instructional Aides	38,750		38,750	27,011	11,739
General Supplies	1,500	-	1,500	1,413	87
Total Undist. Expend. - Custodial Services	100,275	-	100,275	66,544	33,731
Undist. Expend. - Security					
Salaries	79,818	156	79,974	79,512	462
Total Undist. Expend. - Security	79,818	156	79,974	79,512	462
Total Undist. Expend. - Oper. & Maint. Of Plant	180,093	156	180,249	146,056	34,193
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	-	2,000	1,242	758
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,242	758
UNALLOCATED BENEFITS					
Social Security Contributions	87,524		87,524	58,492	29,032
Other Retirement Contributions - Regular	14,008		14,008	10,766	3,242
Health Benefits	1,299,280	(101,925)	1,197,355	1,000,716	196,639
TOTAL UNALLOCATED BENEFITS	1,400,812	(101,925)	1,298,887	1,069,974	228,913
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,400,812	(101,925)	1,298,887	1,069,974	228,913
TOTAL UNDISTRIBUTED EXPENDITURES	2,255,733	(18,262)	2,237,471	1,927,622	309,849
TOTAL CURRENT EXPENDITURES	6,168,933	(10,732)	6,158,201	5,195,885	962,316
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	20,000	(4,667)	15,333	15,333	-
Total Equipment	20,000	(4,667)	15,333	15,333	-
TOTAL CAPITAL OUTLAY	20,000	(4,667)	15,333	15,333	-
TOTAL SCHOOL BASED EXPENDITURES	6,188,933	(15,399)	6,173,534	5,211,218	962,316
Other Financing Sources:					
Operating Transfer In	6,188,933	(15,399)	6,173,534	5,211,218	962,316
Total Other Financing Sources	6,188,933	(15,399)	6,173,534	5,211,218	962,316
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, 2015

<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:					
Kindergarten - Salaries of Teachers	\$ 220,357	\$ (7,000)	\$ 213,357	\$ 213,287	\$ 70
Grades 1-5 - Salaries of Teachers	1,300,038	(8,815)	1,291,223	1,289,566	1,657
Grades 6-8 - Salaries of Teachers	1,137,948	198,000	1,335,948	1,335,948	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	115,920	(7,000)	108,920	108,625	295
Other Purchased Services (400-500 series)	1,640		1,640	139	1,501
General Supplies	119,960		119,960	108,580	11,380
Textbooks	5,000	(4,900)	100		100
Other Objects	3,000	-	3,000	-	3,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,903,863	170,285	3,074,148	3,056,145	18,003
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	157,331	(53,640)	103,691	99,396	4,295
Other Salaries for Instruction	73,580	(4,000)	69,580	69,561	19
General Supplies	2,500	500	3,000	993	2,007
Textbooks	500	(500)	-	-	-
Total Learning and/or Language Disabilities	233,911	(57,640)	176,271	169,950	6,321
Resource Room/Resource Center:					
Salaries of Teachers	420,497	11,265	431,762	431,761	1
General Supplies	500	-	500	483	17
Total Resource Room/Resource Center	420,997	11,265	432,262	432,244	18
TOTAL SPECIAL EDUCATION - INSTRUCTION	654,908	(46,375)	608,533	602,194	6,339
Bilingual Education - Instruction					
Salaries of Teachers	511,270	(81,089)	430,181	421,506	8,675
Other Salaries for Instruction	53,985	(3,000)	50,985	50,204	781
General Supplies	8,000	2,000	10,000	9,895	105
Textbooks	2,000	(2,000)	-	-	-
Total Bilingual Education - Instruction	575,255	(84,089)	491,166	481,605	9,561
Before/After School Programs - Instruction					
Salaries of Teachers	7,994		7,994	2,901	5,093
Other Salaries for Instruction	2,184	-	2,184	1,950	234
Total Before/After School Programs - Instruction	10,178	-	10,178	4,851	5,327
Total Before/After School Programs	10,178	-	10,178	4,851	5,327
Total Instruction and At-Risk Programs	4,144,204	39,821	4,184,025	4,144,795	39,230
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303	(9,000)	303		303
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	9,303	-	9,303	8,469	834
Total Undistributed Expend. - Attend. & Social Work	18,606	(9,000)	9,606	8,469	1,137
Undistributed Expenditures - Health Services					
Salaries	64,853	31,089	95,942	95,942	
Supplies and Materials	200	-	200	168	32
Total Undistributed Expenditures - Health Services	65,053	31,089	96,142	96,110	32

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 107,945	\$ 26,297	\$ 134,242	\$ 134,242	
Supplies and Materials	200	-	200	101	\$ 99
Total Undist. Expend. - Guidance Services	108,145	26,297	134,442	134,343	99
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	56,334	(3,000)	53,334	53,091	243
Supplies and Materials	9,000	-	9,000	4,849	4,151
Total Undist. Expend. - Edu. Media Serv./Sch. Library	65,334	(3,000)	62,334	57,940	4,394
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	298,803	6,683	305,486	305,486	
Salaries of Secretarial and Clerical Assistants	105,956	(7,000)	98,956	98,502	454
Other Purchased Services (400-500 series)	700		700		700
Supplies and Materials	4,000	-	4,000	3,410	590
Total Undist. Expend. - Support Serv. - School Admin.	409,459	(317)	409,142	407,398	1,744
Undist. Expend. - Custodial Services					
Salaries	59,825		59,825	59,025	800
Salaries of Non-instructional Aides	58,255	(5,642)	52,613	45,014	7,599
General Supplies	1,000	-	1,000	1,000	-
Total Undist. Expend. - Custodial Services	119,080	(5,642)	113,438	105,039	8,399
Undist. Expend. - Security					
Salaries	36,299	48,423	84,722	84,721	1
Purchased Professional & Technical Services		63,000	63,000	63,000	
General Supplies	900	31,016	31,916	31,776	140
Total Undist. Expend. - Security	37,199	142,439	179,638	179,497	141
Total Undist. Expend. - Oper. & Maint. Of Plant	156,279	136,797	293,076	284,536	8,540
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	6,000	-	6,000	2,410	3,590
Total Undist. Expend. - Student Transportation Serv.	6,000	-	6,000	2,410	3,590
UNALLOCATED BENEFITS					
Social Security Contributions	50,967	2,769	53,736	53,612	124
Other Retirement Contributions - Regular	26,715	(2,127)	24,588	19,850	4,738
Health Benefits	1,171,232	(24,713)	1,146,519	1,127,278	19,241
TOTAL UNALLOCATED BENEFITS	1,248,914	(24,071)	1,224,843	1,200,740	24,103
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,248,914	(24,071)	1,224,843	1,200,740	24,103
TOTAL UNDISTRIBUTED EXPENDITURES	2,077,790	157,795	2,235,585	2,191,946	43,639
TOTAL CURRENT EXPENDITURES	6,221,994	197,616	6,419,610	6,336,741	82,869
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8		4,900	4,900	4,900	
Undistributed Expenditures - Security	-	91,124	91,124	91,124	-
Total Equipment	-	96,024	96,024	96,024	-
TOTAL CAPITAL OUTLAY	-	96,024	96,024	96,024	-
TOTAL SCHOOL BASED EXPENDITURES	6,221,994	293,640	6,515,634	6,432,765	82,869
Other Financing Sources:					
Operating Transfer In	6,221,994	293,640	6,515,634	6,432,765	82,869
Total Other Financing Sources	6,221,994	293,640	6,515,634	6,432,765	82,869
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, 2015

School: No. 24

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 219,920		\$ 219,920	\$ 174,039	\$ 45,881
Grades 1-5 - Salaries of Teachers	1,552,118	\$ 15,932	1,568,050	1,535,640	32,410
Grades 6-8 - Salaries of Teachers	607,161	(41,160)	566,001	566,001	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	142,322		142,322	135,771	6,551
Purchased Professional-Educational Services	5,000	8,000	13,000	13,000	
Other Purchased Services (400-500 series)	4,000		4,000	3,349	651
General Supplies	85,236	10,000	95,236	84,510	10,726
Textbooks	5,000	-	5,000	3,083	1,917
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,620,757	(7,228)	2,613,529	2,515,393	98,136
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	103,540	14,553	118,093	118,092	1
Other Salaries for Instruction	67,559	24,180	91,739	91,598	141
Purchased Professional-Educational Services	500	(500)			
General Supplies	4,000		4,000	3,800	200
Textbooks	1,000	-	1,000	-	1,000
Total Learning and/or Language Disabilities	176,599	38,233	214,832	213,490	1,342
Visual Impairments:					
Textbooks	500	-	500	500	-
Total Visual Impairments	500	-	500	500	-
Behavioral Disabilities:					
Other Salaries for Instruction	59,904	(55,000)	4,904	-	4,904
Total Behavioral Disabilities	59,904	(55,000)	4,904	-	4,904
Resource Room/Resource Center:					
Salaries of Teachers	383,925	72,109	456,034	443,640	12,394
Purchased Professional-Educational Services	1,000	(1,000)			
General Supplies	4,000	-	4,000	3,710	290
Total Resource Room/Resource Center	388,925	71,109	460,034	447,350	12,684
TOTAL SPECIAL EDUCATION - INSTRUCTION	625,928	54,342	680,270	661,340	18,930
Bilingual Education - Instruction					
Salaries of Teachers	528,529		528,529	504,873	23,656
Other Salaries for Instruction	33,245		33,245	19,820	13,425
Purchased Professional-Educational Services	1,000	(1,000)			
General Supplies	11,000		11,000	10,600	400
Textbooks	2,000	-	2,000		2,000
Other Objects	2,000	(2,000)	-	-	-
Total Bilingual Education - Instruction	577,774	(3,000)	574,774	535,293	39,481
Before/After School Programs - Instruction					
Salaries of Teachers	35,258	(6,156)	29,102	21,658	7,444
Other Salaries for Instruction	2,184	451	2,635	2,635	
Supplies and Materials	2,500	-	2,500	2,500	-
Total Before/After School Programs - Instruction	39,942	(5,705)	34,237	26,793	7,444
Before/After School Programs - Support					
Salaries	5,400	-	5,400	-	5,400
Total Before/After School Programs - Support	5,400	-	5,400	-	5,400
Total Before/After School Programs	45,342	(5,705)	39,637	26,793	12,844

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 24</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Summer School - Instruction					
Salaries of Teachers	-	\$ 6,156	\$ 6,156	\$ 5,544	\$ 612
Total Summer School - Instruction	-	6,156	6,156	5,544	612
Total Summer School	-	6,156	6,156	5,544	612
Total Instruction and At-Risk Programs	\$ 3,869,801	44,565	3,914,366	3,744,363	170,003
Undistributed Expend. - Attend. & Social Work					
Salaries	8,594		8,594		8,594
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	(3,377)	5,217	-	5,217
Total Undistributed Expend. - Attend. & Social Work	17,188	(3,377)	13,811	-	13,811
Undistributed Expenditures - Health Services					
Salaries	72,842		72,842	69,709	3,133
Supplies and Materials	1,500	-	1,500	1,000	500
Total Undistributed Expenditures - Health Services	74,342	-	74,342	70,709	3,633
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	106,348		106,348	104,422	1,926
Supplies and Materials	500	-	500	500	-
Total Undist. Expend. - Guidance Services	106,848	-	106,848	104,922	1,926
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	122,275		122,275	117,536	4,739
Supplies and Materials	27,000	197	27,197	27,189	8
Total Undist. Expend. - Edu. Media Serv./Sch. Library	149,275	197	149,472	144,725	4,747
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	700	-	700	-	700
	700	-	700	-	700
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	278,103	(10,240)	267,863	267,863	
Salaries of Secretarial and Clerical Assistants	71,088	13,881	84,969	84,968	1
Other Purchased Services (400-500 series)	500		500	65	435
Supplies and Materials	6,000	(3,500)	2,500	1,928	572
Total Undist. Expend. - Support Serv. - School Admin.	355,691	141	355,832	354,824	1,008
Undist. Expend. - Custodial Services					
Salaries	52,485	65	52,550	52,550	
Salaries of Non-instructional Aides	51,752	(8,143)	43,609	37,669	5,940
Total Undist. Expend. - Custodial Services	104,237	(8,078)	96,159	90,219	5,940
Undist. Expend. - Security					
Salaries	39,493	1,007	40,500	40,500	
General Supplies	2,500	-	2,500	1,151	1,349
Total Undist. Expend. - Security	41,993	1,007	43,000	41,651	1,349
Total Undist. Expend. - Oper. & Maint. Of Plant	146,230	(7,071)	139,159	131,870	7,289
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000	-	8,000	4,487	3,513
Total Undist. Expend. - Student Transportation Serv.	8,000	-	8,000	4,487	3,513
UNALLOCATED BENEFITS					
Social Security Contributions	49,729	9,715	59,444	59,299	145
Other Retirement Contributions - Regular	31,145	(2,580)	28,565	23,788	4,777
Health Benefits	1,255,405	(34,770)	1,220,635	1,095,215	125,420
TOTAL UNALLOCATED BENEFITS	1,336,279	(27,635)	1,308,644	1,178,302	130,342
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,336,279	(27,635)	1,308,644	1,178,302	130,342
TOTAL UNDISTRIBUTED EXPENDITURES	2,194,553	(37,745)	2,156,808	1,989,839	166,969
TOTAL CURRENT EXPENDITURES	6,064,354	6,820	6,071,174	5,734,202	336,972

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	\$ 12,250	\$ (10,000)	\$ 2,250	-	\$ 2,250
Total Equipment	12,250	(10,000)	2,250	-	2,250
TOTAL CAPITAL OUTLAY	12,250	(10,000)	2,250	-	2,250
 TOTAL SCHOOL BASED EXPENDITURES	 6,076,604	 (3,180)	 6,073,424	 \$ 5,734,202	 339,222
 Other Financing Sources:					
Operating Transfer In	6,076,604	(3,180)	6,073,424	5,734,202	339,222
Total Other Financing Sources	6,076,604	(3,180)	6,073,424	5,734,202	339,222
 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, 2015

School: No. 25

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 424,665	\$ (53,567)	\$ 371,098	\$ 355,929	\$ 15,169
Grades 1-5 - Salaries of Teachers	1,437,699	(35,294)	1,402,405	1,402,405	
Grades 6-8 - Salaries of Teachers	863,983	(58,164)	805,819	779,918	25,901
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	188,290		188,290	180,437	7,853
Purchased Technical Services	3,600		3,600	-	3,600
Other Purchased Services (400-500 series)	892		892	463	429
General Supplies	87,089	298	87,387	85,018	2,369
Textbooks	15,000		15,000	14,261	739
Other Objects	5,100	-	5,100	3,527	1,573
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,026,318	(146,727)	2,879,591	2,821,958	57,633
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	124,182	4,850	129,032	119,740	9,292
Other Salaries for Instruction	91,779	41,467	133,246	133,246	
Other Purchased Services (400-500 series)	49		49	30	19
General Supplies	7,776		7,776	7,774	2
Textbooks	1,000		1,000	996	4
Other Objects	280	-	280	70	210
Total Learning and/or Language Disabilities	225,066	46,317	271,383	261,856	9,527
Resource Room/Resource Center:					
Salaries of Teachers	329,347		329,347	288,650	40,697
Other Purchased Services (400-500 series)	84		84	50	34
General Supplies	8,824		8,824	8,578	246
Textbooks	1,400		1,400	1,393	7
Other Objects	480	-	480	98	382
Total Resource Room/Resource Center	340,135	-	340,135	298,769	41,366
TOTAL SPECIAL EDUCATION - INSTRUCTION	565,201	46,317	611,518	560,625	50,893
Bilingual Education - Instruction					
Salaries of Teachers	162,734		162,734	112,763	49,971
Other Purchased Services (400-500 series)	159		159	106	53
General Supplies	18,377		18,377	17,919	458
Textbooks	2,600		2,600	2,567	33
Other Objects	910	-	910	181	729
Total Bilingual Education - Instruction	184,780	-	184,780	133,536	51,244
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	272	2,822
Total Before/After School Programs - Instruction	3,094	-	3,094	272	2,822
Total Before/After School Programs	3,094	-	3,094	272	2,822
Total Instruction and At-Risk Programs	3,779,393	(100,410)	3,678,983	3,516,391	162,592
Undistributed Expend. - Attend. & Social Work					
Salaries	8,594		8,594		8,594
Salaries of Family Liaisons and Comm. Parent Inv. Specialists		8,317	8,317	3,347	4,970
Supplies and Materials	130	-	130	130	-
Total Undistributed Expend. - Attend. & Social Work	8,724	8,317	17,041	3,477	13,564
Undistributed Expenditures - Health Services					
Salaries	100,740		100,740	94,161	6,579
Supplies and Materials	300	-	300	300	-
Total Undistributed Expenditures - Health Services	101,040	-	101,040	94,461	6,579

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 25

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 119,175		\$ 119,175	\$ 111,931	\$ 7,244
Supplies and Materials	600	-	600	600	-
Total Undist. Expend. - Guidance Services	119,775	-	119,775	112,531	7,244
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	2,000	-	2,000	1,999	1
Total Undist. Expend. - Improvement of Inst. Serv.	2,000	-	2,000	1,999	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	52,041		52,041		52,041
Supplies and Materials	300	-	300	300	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	52,341	-	52,341	300	52,041
Undist. Expend. - Instructional Staff Training Serv.					
Supplies and Materials	1,000	-	1,000	1,000	-
Total Undist. Expend. - Instructional Staff Training Services	1,000	-	1,000	1,000	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	395,840	\$ 107,377	503,217	482,050	21,167
Salaries of Secretarial and Clerical Assistants	81,732		81,732	76,407	5,325
Other Purchased Services (400-500 series)	2,100		2,100	1,184	916
Supplies and Materials	8,000	(298)	7,702	7,696	6
Other Objects	1,600	-	1,600	1,438	162
Total Undist. Expend. - Support Serv. - School Admin.	489,272	107,079	596,351	568,775	27,576
Undist. Expend. - Custodial Services					
Salaries	43,235		43,235	43,235	
Salaries of Non-instructional Aides	58,254		58,254	42,074	16,180
General Supplies	500	-	500	500	-
Total Undist. Expend. - Custodial Services	101,989	-	101,989	85,809	16,180
Undist. Expend. - Security					
Salaries	55,353		55,353	51,387	3,966
General Supplies	400	-	400	400	-
Total Undist. Expend. - Security	55,753	-	55,753	51,787	3,966
Total Undist. Expend. - Oper. & Maint. Of Plant	157,742	-	157,742	137,596	20,146
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,700	-	5,700	2,248	3,452
Total Undist. Expend. - Student Transportation Serv.	5,700	-	5,700	2,248	3,452
UNALLOCATED BENEFITS					
Social Security Contributions	49,542	6,440	55,982	55,850	132
Other Retirement Contributions - Regular	23,433	(1,846)	21,587	17,698	3,889
Health Benefits	1,164,533	(19,580)	1,144,953	1,009,329	135,624
TOTAL UNALLOCATED BENEFITS	1,237,508	(14,986)	1,222,522	1,082,877	139,645
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,237,508	(14,986)	1,222,522	1,082,877	139,645
TOTAL UNDISTRIBUTED EXPENDITURES	2,175,102	100,410	2,275,512	2,005,264	270,248
TOTAL CURRENT EXPENDITURES	5,954,495	-	5,954,495	5,521,655	432,840
TOTAL SCHOOL BASED EXPENDITURES	5,954,495	-	5,954,495	5,521,655	432,840
Other Financing Sources:					
Operating Transfer In	5,954,495	-	5,954,495	5,521,655	432,840
Total Other Financing Sources	5,954,495	-	5,954,495	5,521,655	432,840
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, 2015

<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:					
Kindergarten - Salaries of Teachers	\$ 166,788	\$ 78,675	\$ 245,463	\$ 245,463	
Grades 1-5 - Salaries of Teachers	1,115,756	22,759	1,138,515	1,138,515	
Grades 6-8 - Salaries of Teachers	900,397		900,397	898,476	\$ 1,921
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	110,884	(20,000)	90,884	83,131	7,753
Purchased Technical Services	3,000	(1,700)	1,300		1,300
Other Purchased Services (400-500 series)	600		600	29	571
General Supplies	85,978	(713)	85,265	75,869	9,396
Textbooks	3,000		3,000	2,885	115
Other Objects	5,000	-	5,000	4,153	847
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,391,403	79,021	2,470,424	2,448,521	21,903
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Other Salaries for Instruction	48,207		48,207	46,932	1,275
General Supplies	1,000	-	1,000	996	4
Total Cognitive - Mild	49,207	-	49,207	47,928	1,279
Cognitive - Moderate:					
Salaries of Teachers	59,205	2,550	61,755	61,755	-
Total Cognitive - Moderate	59,205	2,550	61,755	61,755	-
Resource Room/Resource Center:					
Salaries of Teachers	497,851	(40,000)	457,851	445,579	12,272
Total Resource Room/Resource Center	497,851	(40,000)	457,851	445,579	12,272
TOTAL SPECIAL EDUCATION - INSTRUCTION	606,263	(37,450)	568,813	555,262	13,551
Bilingual Education - Instruction					
Salaries of Teachers	98,552	1,166	99,718	99,718	
General Supplies	2,000	-	2,000	1,992	8
Total Bilingual Education - Instruction	100,552	1,166	101,718	101,710	8
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	2,848	246
Total Before/After School Programs - Instruction	3,094	-	3,094	2,848	246
Total Before/After School Programs	3,094	-	3,094	2,848	246
Total Instruction and At-Risk Programs	3,101,312	42,737	3,144,049	3,108,341	35,708
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	9,303	-	9,303	7,534	1,769
Total Undistributed Expend. - Attend. & Social Work	9,303	-	9,303	7,534	1,769
Undistributed Expenditures - Health Services					
Salaries	99,340	(5,000)	94,340	93,761	579
Supplies and Materials	200	-	200	196	4
Total Undistributed Expenditures - Health Services	99,540	(5,000)	94,540	93,957	583
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	87,582	22,151	109,733	109,733	
Supplies and Materials	200	-	200	168	32
Total Undist. Expend. - Guidance Services	87,782	22,151	109,933	109,901	32
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	107,945	(6,000)	101,945	101,342	603
Supplies and Materials	300	-	300	291	9
Total Undist. Expend. - Edu. Media Serv./Sch. Library	108,245	(6,000)	102,245	101,633	612
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	28,472	-	28,472	-	28,472
Total Undist. Expend. - Instructional Staff Training Services	28,472	-	28,472	-	28,472

PATERSON PUBLIC SCHOOLS
 BLENDED-RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 302,052	\$ 20,579	\$ 322,631	\$ 322,630	\$ 1
Salaries of Secretarial and Clerical Assistants	107,156	(6,000)	101,156	100,202	954
Supplies and Materials	6,000		6,000	4,541	1,459
Other Objects	400	-	400	-	400
Total Undist. Expend. - Support Serv. - School Admin.	415,608	14,579	430,187	427,373	2,814
Undist. Expend. - Custodial Services					
Salaries	54,635		54,635	54,605	30
Salaries of Non-instructional Aides	45,250	(5,000)	40,250	21,444	18,806
Total Undist. Expend. - Custodial Services	99,885	(5,000)	94,885	76,049	18,836
Undist. Expend. - Security					
Salaries	54,653		54,653	50,687	3,966
General Supplies	-	1,700	1,700	1,439	261
Total Undist. Expend. - Security	54,653	1,700	56,353	52,126	4,227
Total Undist. Expend. - Oper. & Maint. Of Plant	154,538	(3,300)	151,238	128,175	23,063
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000	-	3,000	2,713	287
Total Undist. Expend. - Student Transportation Serv.	3,000	-	3,000	2,713	287
UNALLOCATED BENEFITS					
Social Security Contributions	41,920		41,920	38,771	3,149
Other Retirement Contributions - Regular	21,822		21,822	17,629	4,193
Health Benefits	1,016,830	(51,567)	965,263	824,841	140,422
TOTAL UNALLOCATED BENEFITS	1,080,572	(51,567)	1,029,005	881,241	147,764
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,080,572	(51,567)	1,029,005	881,241	147,764
TOTAL UNDISTRIBUTED EXPENDITURES	1,987,060	(29,137)	1,957,923	1,752,527	205,396
TOTAL CURRENT EXPENDITURES	5,088,372	13,600	5,101,972	4,860,868	241,104
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	16,600	(13,600)	3,000	-	3,000
Total Equipment	16,600	(13,600)	3,000	-	3,000
TOTAL CAPITAL OUTLAY	16,600	(13,600)	3,000	-	3,000
TOTAL SCHOOL BASED EXPENDITURES	5,104,972	-	5,104,972	4,860,868	244,104
Other Financing Sources:					
Operating Transfer In	5,104,972	-	5,104,972	4,860,868	244,104
Total Other Financing Sources	5,104,972	-	5,104,972	4,860,868	244,104
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, 2015

<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>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 235,222	\$ 47,807	\$ 283,029	\$ 283,029	
Grades 1-5 - Salaries of Teachers	1,806,095	105,893	1,911,988	1,911,988	
Grades 6-8 - Salaries of Teachers	971,911	33,879	1,005,790	1,005,530	\$ 260
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	218,243	(40,000)	178,243	174,199	4,044
Purchased Professional-Educational Services	7,000		7,000		7,000
Other Purchased Services (400-500 series)	25,500		25,500	21,111	4,389
General Supplies	125,919	1,800	127,719	108,788	18,931
Other Objects	5,565	-	5,565	1,517	4,048
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,395,455	149,379	3,544,834	3,506,162	38,672
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	117,557	309	117,866	117,866	
Other Salaries for Instruction	75,507	(10,000)	65,507	61,735	3,772
General Supplies	550		550		550
Textbooks	250	-	250	-	250
Total Learning and/or Language Disabilities	193,864	(9,691)	184,173	179,601	4,572
Resource Room/Resource Center:					
Salaries of Teachers	441,928	(15,000)	426,928	422,023	4,905
General Supplies	1,000	-	1,000	278	722
Total Resource Room/Resource Center	442,928	(15,000)	427,928	422,301	5,627
TOTAL SPECIAL EDUCATION - INSTRUCTION	636,792	(24,691)	612,101	601,902	10,199
Bilingual Education - Instruction					
Salaries of Teachers	218,341	(9,000)	209,341	209,321	20
General Supplies	550		550		550
Textbooks	200	-	200	-	200
Total Bilingual Education - Instruction	219,091	(9,000)	210,091	209,321	770
Before/After School Programs - Instruction					
Salaries of Teachers	6,494	85	6,579	6,392	187
Other Salaries for Instruction	2,184	-	2,184	1,956	228
Total Before/After School Programs - Instruction	8,678	85	8,763	8,348	415
Total Before/After School Programs	8,678	85	8,763	8,348	415
Total Instruction and At-Risk Programs	4,260,016	115,773	4,375,789	4,325,733	50,056
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303		9,303		9,303
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	-	8,594	-	8,594
Total Undistributed Expend. - Attend. & Social Work	17,897	-	17,897	-	17,897
Undistributed Expenditures - Health Services					
Salaries	79,028	(39,307)	39,721	21,707	18,014
Supplies and Materials	1,000		1,000	624	376
Other Objects	150	-	150	-	150
Total Undistributed Expenditures - Health Services	80,178	(39,307)	40,871	22,331	18,540
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	165,809	(8,000)	157,809	155,568	2,241
Supplies and Materials	1,100	-	1,100	186	914
Total Undist. Expend. - Guidance Services	166,909	(8,000)	158,909	155,754	3,155

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 109,641	\$ (6,000)	\$ 103,641	\$ 102,908	\$ 733
Purchased Professional and Technical Services	13,250	(8,250)	5,000	2,968	2,032
Supplies and Materials	-	8,250	8,250	8,242	8
Total Undist. Expend. - Edu. Media Serv./Sch. Library	122,891	(6,000)	116,891	114,118	2,773
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	356,197	7,423	363,620	354,645	8,975
Salaries of Secretarial and Clerical Assistants	106,406	(7,423)	98,983	98,952	31
Other Purchased Services (400-500 series)	1,450		1,450	957	493
Supplies and Materials	6,000		6,000	2,300	3,700
Other Objects	300	-	300	-	300
Total Undist. Expend. - Support Serv. - School Admin.	470,353	-	470,353	456,854	13,499
Undist. Expend. - Custodial Services					
Salaries	59,825		59,825	59,025	800
Salaries of Non-instructional Aides	90,764		90,764	71,821	18,943
General Supplies	1,200	-	1,200	-	1,200
Total Undist. Expend. - Custodial Services	151,789	-	151,789	130,846	20,943
Undist. Expend. - Security					
Salaries	36,625	-	36,625	34,335	2,290
Total Undist. Expend. - Security	36,625	-	36,625	34,335	2,290
Total Undist. Expend. - Oper. & Maint. Of Plant	188,414	-	188,414	165,181	23,233
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	4,266	-	4,266	3,884	382
Total Undist. Expend. - Student Transportation Serv.	4,266	-	4,266	3,884	382
UNALLOCATED BENEFITS					
Social Security Contributions	59,094	(2,195)	56,899	56,817	82
Other Retirement Contributions - Regular	30,384	(2,287)	28,097	21,923	6,174
Health Benefits	1,329,316	(62,070)	1,267,246	1,165,105	102,141
TOTAL UNALLOCATED BENEFITS	1,418,794	(66,552)	1,352,242	1,243,845	108,397
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,418,794	(66,552)	1,352,242	1,243,845	108,397
TOTAL UNDISTRIBUTED EXPENDITURES	2,469,702	(119,859)	2,349,843	2,161,967	187,876
TOTAL CURRENT EXPENDITURES	6,729,718	(4,086)	6,725,632	6,487,700	237,932
TOTAL SCHOOL BASED EXPENDITURES	6,729,718	(4,086)	6,725,632	6,487,700	237,932
Other Financing Sources:					
Operating Transfer In	6,729,718	(4,086)	6,725,632	6,487,700	237,932
Total Other Financing Sources	6,729,718	(4,086)	6,725,632	6,487,700	237,932
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, 2015

School: No. 28

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 214,367	\$ (12,000)	\$ 202,367	\$ 201,855	\$ 512
Grades 1-5 - Salaries of Teachers	991,247	87,833	1,079,080	1,079,080	
Grades 6-8 - Salaries of Teachers	859,679	(14,000)	845,679	843,747	1,932
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	180,314	(32,241)	148,073	147,381	692
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	45,650	(4,079)	41,571	41,571	
Textbooks	500		500	481	19
Other Objects	1,500	-	1,500	-	1,500
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,294,257	25,513	2,319,770	2,314,115	5,655
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	179,822	(92,569)	87,253	87,253	
Other Salaries for Instruction	136,367	12,868	149,235	149,234	1
General Supplies	3,000	(759)	2,241	2,241	-
Total Cognitive - Mild	319,189	(80,460)	238,729	238,728	1
Learning and/or Language Disabilities:					
Salaries of Teachers		46,393	46,393	45,145	1,248
Other Salaries for Instruction	-	75,859	75,859	75,859	-
Total Learning and/or Language Disabilities	-	122,252	122,252	121,004	1,248
Resource Room/Resource Center:					
Salaries of Teachers	192,434	13,800	206,234	204,306	1,928
General Supplies	1,500	-	1,500	1,500	-
Total Resource Room/Resource Center	193,934	13,800	207,734	205,806	1,928
Autism:					
Salaries of Teachers		101,872	101,872	101,872	
Other Salaries for Instruction	-	189,675	189,675	189,295	380
Total Autism	-	291,547	291,547	291,167	380
TOTAL SPECIAL EDUCATION - INSTRUCTION	513,123	347,139	860,262	856,705	3,557
Bilingual Education - Instruction					
Salaries of Teachers	117,475	12,793	130,268	130,268	
Other Salaries for Instruction		36,328	36,328	36,051	277
General Supplies	2,000	-	2,000	1,999	1
Total Bilingual Education - Instruction	119,475	49,121	168,596	168,318	278
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	1,093	4,187	4,187	
Other Salaries for Instruction	2,184	-	2,184	1,608	576
Total Before/After School Programs - Instruction	5,278	1,093	6,371	5,795	576
Total Before/After School Programs	5,278	1,093	6,371	5,795	576
Total Instruction and At-Risk Programs	2,932,133	422,866	3,354,999	3,344,933	10,066

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 28</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 67,835	\$ 4,523	\$ 72,358	\$ 72,358	
Supplies and Materials	200	-	200	200	-
Total Undistributed Expenditures - Health Services	68,035	4,523	72,558	72,558	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	35,854		35,854	34,490	\$ 1,364
Supplies and Materials	200	-	200	200	-
Total Undist. Expend. - Guidance Services	36,054	-	36,054	34,690	1,364
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	52,027	(3,000)	49,027	48,299	728
Supplies and Materials	500	-	500	-	500
Total Undist. Expend. - Edu. Media Serv./Sch. Library	52,527	(3,000)	49,527	48,299	1,228
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	200,051		200,051	199,579	472
Salaries of Secretarial and Clerical Assistants	85,630	(4,000)	81,630	80,516	1,114
Other Purchased Services (400-500 series)	2,000		2,000	695	1,305
Supplies and Materials	2,000		2,000	-	2,000
Other Objects	450	-	450	-	450
Total Undist. Expend. - Support Serv. - School Admin.	290,131	(4,000)	286,131	280,790	5,341
Undist. Expend. - Custodial Services					
Salaries	58,555		58,555	58,275	280
Salaries of Non-instructional Aides	38,747	(19,000)	19,747	19,747	
General Supplies	1,000	-	1,000	830	170
Total Undist. Expend. - Custodial Services	98,302	(19,000)	79,302	78,852	450
Undist. Expend. - Security					
Salaries	54,652	30,241	84,893	84,892	1
Total Undist. Expend. - Security	54,652	30,241	84,893	84,892	1
Total Undist. Expend. - Oper. & Maint. Of Plant	152,954	11,241	164,195	163,744	451
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,500	-	1,500	1,198	302
Total Undist. Expend. - Student Transportation Serv.	1,500	-	1,500	1,198	302
UNALLOCATED BENEFITS					
Social Security Contributions	46,216	29,210	75,426	75,379	47
Other Retirement Contributions - Regular	12,940	(863)	12,077	9,094	2,983
Health Benefits	958,353	47,269	1,005,622	1,005,622	-
TOTAL UNALLOCATED BENEFITS	1,017,509	75,616	1,093,125	1,090,095	3,030
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,017,509	75,616	1,093,125	1,090,095	3,030
TOTAL UNDISTRIBUTED EXPENDITURES	1,618,710	84,380	1,703,090	1,691,374	11,716
TOTAL CURRENT EXPENDITURES	4,550,843	507,246	5,058,089	5,036,307	21,782
TOTAL SCHOOL BASED EXPENDITURES	4,550,843	507,246	5,058,089	5,036,307	21,782
Other Financing Sources:					
Operating Transfer In	\$ 4,550,843	\$ 507,246	\$ 5,058,089	\$ 5,036,307	\$ 21,782
Total Other Financing Sources	4,550,843	507,246	5,058,089	5,036,307	21,782
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, 2015

School: No. 29

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 115,541	\$ 1,637	\$ 117,178	\$ 117,178	
Grades 1-5 - Salaries of Teachers	1,088,109	(10,294)	1,077,815	1,075,409	\$ 2,406
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	75,806	46,654	122,460	122,460	
General Supplies	60,700	-	60,700	53,834	6,866
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,340,156	37,997	1,378,153	1,368,881	9,272
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	64,645	14,840	79,485	79,484	1
Other Salaries for Instruction	46,360	(3,000)	43,360	41,785	1,575
General Supplies	1,000	-	1,000	405	595
Total Learning and/or Language Disabilities	112,005	11,840	123,845	121,674	2,171
Resource Room/Resource Center:					
Salaries of Teachers	164,548	(14,500)	150,048	150,048	
General Supplies	1,000	-	1,000	906	94
Total Resource Room/Resource Center	165,548	(14,500)	151,048	150,954	94
TOTAL SPECIAL EDUCATION - INSTRUCTION	277,553	(2,660)	274,893	272,628	2,265
Bilingual Education - Instruction					
Salaries of Teachers	325,170	28,434	353,604	353,604	
General Supplies	2,000	(65)	1,935	1,694	241
Total Bilingual Education - Instruction	327,170	28,369	355,539	355,298	241
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	2,916	178
Total Before/After School Programs - Instruction	3,094	-	3,094	2,916	178
Total Before/After School Programs	3,094	-	3,094	2,916	178
Total Instruction and At-Risk Programs	1,947,973	63,706	2,011,679	1,999,723	11,956
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	9,303		9,303	5,749	3,554
Supplies and Materials	300	-	300	255	45
Total Undistributed Expend. - Attend. & Social Work	9,603	-	9,603	6,004	3,599
Undistributed Expenditures - Health Services					
Salaries	101,740	(8,781)	92,959	91,822	1,137
Supplies and Materials	400	-	400	256	144
Total Undistributed Expenditures - Health Services	102,140	(8,781)	93,359	92,078	1,281
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	65,784		65,784	61,745	4,039
Supplies and Materials	300	-	300	300	-
Total Undist. Expend. - Guidance Services	66,084	-	66,084	62,045	4,039
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	62,666		62,666	61,263	1,403
Supplies and Materials	3,000	-	3,000	2,779	221
Total Undist. Expend. - Edu. Media Serv./Sch. Library	65,666	-	65,666	64,042	1,624
Undist. Expend. - Instructional Staff Training Serv.					
Supplies and Materials	2,000	-	2,000	2,000	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	126,367	(32,589)	93,778	93,778	
Salaries of Secretarial and Clerical Assistants	52,228		52,228	48,326	3,902
Supplies and Materials	8,000	-	8,000	6,617	1,383
Total Undist. Expend. - Support Serv. - School Admin.	186,595	(32,589)	154,006	148,721	5,285

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 29</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. - Custodial Services					
Salaries	\$ 57,573		\$ 57,573	\$ 56,725	\$ 848
Salaries of Non-instructional Aides	45,250	\$ (11,061)	34,189	30,881	3,308
Total Undist. Expend. - Custodial Services	102,823	(11,061)	91,762	87,606	4,156
Undist. Expend. - Security					
General Supplies	300	-	300	298	2
Total Undist. Expend. - Security	300	-	300	298	2
Total Undist. Expend. - Oper. & Maint. Of Plant	103,123	(11,061)	92,062	87,904	4,158
UNALLOCATED BENEFITS					
Social Security Contributions	26,757	5,412	32,169	32,131	38
Other Retirement Contributions - Regular	11,916	(848)	11,068	7,716	3,352
Health Benefits	589,174	(15,840)	573,334	547,567	25,767
TOTAL UNALLOCATED BENEFITS	627,847	(11,276)	616,571	587,414	29,157
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	627,847	(11,276)	616,571	587,414	29,157
TOTAL UNDISTRIBUTED EXPENDITURES	1,163,058	(63,707)	1,099,351	1,050,208	49,143
TOTAL CURRENT EXPENDITURES	3,111,031	(1)	3,111,030	3,049,931	61,099
TOTAL SCHOOL BASED EXPENDITURES	3,111,031	(1)	3,111,030	3,049,931	61,099
Other Financing Sources:					
Operating Transfer In	3,111,031	(1)	3,111,030	3,049,931	61,099
Total Other Financing Sources	3,111,031	(1)	3,111,030	3,049,931	61,099
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 30 MLK

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 779,054		\$ 779,054	\$ 745,945	\$ 33,109
Grades 1-5 - Salaries of Teachers	1,554,010	\$ 49,910	1,603,920	1,595,505	8,415
Grades 6-8 - Salaries of Teachers	1,113,096		1,113,096	1,044,064	69,032
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	432,036	(1,596)	430,440	411,732	18,708
Purchased Technical Services	200		200	131	69
General Supplies	130,200	4,563	134,763	131,437	3,326
Textbooks	5,000	(4,563)	437		437
Other Objects	10,000	-	10,000	9,767	233
TOTAL REGULAR PROGRAMS - INSTRUCTION	4,023,596	48,314	4,071,910	3,938,581	133,329
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	175,113	(38,666)	136,447	59,960	76,487
General Supplies	1,000		1,000	999	1
Textbooks	500	-	500	-	500
Total Learning and/or Language Disabilities	176,613	(38,666)	137,947	60,959	76,988
Behavioral Disabilities:					
Salaries of Teachers	225,788	41,011	266,799	266,798	1
Other Salaries for Instruction	357,705	(46,259)	311,446	227,740	83,706
General Supplies	8,000		8,000	6,934	1,066
Textbooks	1,000	-	1,000	274	726
Total Behavioral Disabilities	592,493	(5,248)	587,245	501,746	85,499
Resource Room/Resource Center:					
Salaries of Teachers	434,937	27,600	462,537	455,339	7,198
General Supplies	1,500	-	1,500	1,496	4
Total Resource Room/Resource Center	436,437	27,600	464,037	456,835	7,202
Autism:					
Salaries of Teachers	413,772	(56,742)	357,030	357,030	
Other Salaries for Instruction	207,119	71,408	278,527	272,675	5,852
General Supplies	6,500		6,500	6,167	333
Textbooks	500	-	500	-	500
Total Autism	627,891	14,666	642,557	635,872	6,685
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,833,434	(1,648)	1,831,786	1,655,412	176,374
Bilingual Education - Instruction					
Salaries of Teachers	441,771	(65,000)	376,771	373,682	3,089
Other Salaries for Instruction	34,570		34,570	31,878	2,692
General Supplies	6,000		6,000	4,158	1,842
Textbooks	500	-	500	-	500
Total Bilingual Education - Instruction	482,841	(65,000)	417,841	409,718	8,123
Before/After School Programs - Instruction					
Salaries of Teachers	4,641		4,641		4,641
Other Salaries for Instruction	6,552	-	6,552	-	6,552
Total Before/After School Programs - Instruction	11,193	-	11,193	-	11,193
Total Before/After School Programs	11,193	-	11,193	-	11,193
Total Instruction and At-Risk Programs	6,351,064	(18,334)	6,332,730	6,003,711	329,019
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303		9,303		9,303
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594		8,594	1,763	6,831
Supplies and Materials	500	-	500	495	5
Total Undistributed Expend. - Attend. & Social Work	18,397	-	18,397	2,258	16,139

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 30 MLK	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 162,952		\$ 162,952	\$ 157,313	\$ 5,639
Supplies and Materials	400	-	400	334	66
Total Undistributed Expenditures - Health Services	163,352	-	163,352	157,647	5,705
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	264,762		264,762	247,504	17,258
Supplies and Materials	1,750	-	1,750	1,749	1
Total Undist. Expend. - Guidance Services	266,512	-	266,512	249,253	17,259
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,641		109,641	102,908	6,733
Supplies and Materials	6,000	-	6,000	5,024	976
Total Undist. Expend. - Edu. Media Serv./Sch. Library	115,641	-	115,641	107,932	7,709
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	500		500		500
Supplies and Materials	500	-	500	-	500
	1,000	-	1,000	-	1,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	343,502	\$ (31,183)	312,319	312,319	
Salaries of Secretarial and Clerical Assistants	174,527		174,527	172,626	1,901
Other Purchased Services (400-500 series)	250		250	136	114
Supplies and Materials	9,000		9,000	8,740	260
Other Objects	1,500	-	1,500	462	1,038
Total Undist. Expend. - Support Serv. - School Admin.	528,779	(31,183)	497,596	494,283	3,313
Undist. Expend. - Custodial Services					
Salaries	61,575		61,575	61,575	
Salaries of Non-instructional Aides	64,759		64,759	29,870	34,889
General Supplies	3,500	-	3,500	3,309	191
Total Undist. Expend. - Custodial Services	129,834	-	129,834	94,754	35,080
Undist. Expend. - Security					
Salaries	92,727		92,727	86,472	6,255
General Supplies	500	-	500	500	-
Total Undist. Expend. - Security	93,227	-	93,227	86,972	6,255
Total Undist. Expend. - Oper. & Maint. Of Plant	223,061	-	223,061	181,726	41,335
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	8,000	-	8,000	4,799	3,201
Total Undist. Expend. - Student Transportation Serv.	8,000	-	8,000	4,799	3,201
UNALLOCATED BENEFITS					
Social Security Contributions	113,904	3,357	117,261	117,142	119
Other Retirement Contributions - Regular	21,697	(1,760)	19,937	16,665	3,272
Health Benefits	2,050,630	(69,245)	1,981,385	1,797,807	183,578
TOTAL UNALLOCATED BENEFITS	2,186,231	(67,648)	2,118,583	1,931,614	186,969
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	2,186,231	(67,648)	2,118,583	1,931,614	186,969
TOTAL UNDISTRIBUTED EXPENDITURES	3,510,973	(98,831)	3,412,142	3,129,512	282,630
TOTAL CURRENT EXPENDITURES	9,862,037	(117,165)	9,744,872	9,133,223	611,649
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	13,200	-	13,200	7,259	5,941
Total Equipment	13,200	-	13,200	7,259	5,941
TOTAL CAPITAL OUTLAY	13,200	-	13,200	7,259	5,941
TOTAL SCHOOL BASED EXPENDITURES	9,875,237	(117,165)	9,758,072	9,140,482	617,590
Other Financing Sources:					
Operating Transfer In	9,875,237	(117,165)	9,758,072	9,140,482	617,590
Total Other Financing Sources	9,875,237	(117,165)	9,758,072	9,140,482	617,590
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, 2015

School: No. 33 EWK

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 215,248		\$ 215,248	\$ 176,192	\$ 39,056
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	132,087		132,087	129,407	2,680
Purchased Professional-Educational Services	2,000		2,000		2,000
Other Purchased Services (400-500 series)	1,000		1,000		1,000
General Supplies	73,500	\$ (4,825)	68,675	50,083	18,592
Textbooks	3,000	-	3,000	-	3,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,616,369	(30,888)	1,585,481	1,477,280	108,201
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
Salaries of Teachers		52,943	52,943	52,943	
Other Salaries for Instruction	-	51,905	51,905	51,904	1
Total Cognitive - Moderate	-	104,848	104,848	104,847	1
Multiple Disabilities:					
Salaries of Teachers	275,882		275,882	252,271	23,611
Other Salaries for Instruction	192,255	(30,000)	162,255	128,906	33,349
General Supplies	5,000	-	5,000	-	5,000
Total Multiple Disabilities	473,137	(30,000)	443,137	381,177	61,960
Resource Room/Resource Center:					
Salaries of Teachers	171,509	-	171,509	104,325	67,184
Total Resource Room/Resource Center	171,509	-	171,509	104,325	67,184
TOTAL SPECIAL EDUCATION - INSTRUCTION	644,646	74,848	719,494	590,349	129,145
Bilingual Education - Instruction					
Salaries of Teachers	264,873		264,873	223,546	41,327
Other Salaries for Instruction	54,471		54,471	51,244	3,227
General Supplies	2,500		2,500		2,500
Textbooks	500	-	500	-	500
Total Bilingual Education - Instruction	322,344	-	322,344	274,790	47,554
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	578	2,516
Other Salaries for Instruction	2,184	-	2,184	408	1,776
Total Before/After School Programs - Instruction	5,278	-	5,278	986	4,292
Total Before/After School Programs	5,278	-	5,278	986	4,292
Total Instruction and At-Risk Programs	2,588,637	43,960	2,632,597	2,343,405	289,192
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	9,303	-	9,303	4,952	4,351
Total Undistributed Expend. - Attend. & Social Work	9,303	-	9,303	4,952	4,351
Undistributed Expenditures - Health Services					
Salaries	60,545	-	60,545	36,032	24,513
Total Undistributed Expenditures - Health Services	60,545	-	60,545	36,032	24,513
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	39,332	18,653	57,985	57,985	-
Total Undist. Expend. - Guidance Services	39,332	18,653	57,985	57,985	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 33 EWK</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 107,841	\$ (18,653)	\$ 89,188	\$ 29,237	\$ 59,951
Total Undist. Expend. - Edu. Media Serv./Sch. Library	107,841	(18,653)	89,188	29,237	59,951
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	8,000		8,000		8,000
Other Purchased Services (400-500 series)	500	-	500	-	500
	8,500	-	8,500	-	8,500
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	204,452		204,452	201,255	3,197
Salaries of Secretarial and Clerical Assistants	52,978		52,978	49,251	3,727
Supplies and Materials	6,000	-	6,000	1,690	4,310
Total Undist. Expend. - Support Serv. - School Admin.	263,430	-	263,430	252,196	11,234
Undist. Expend. - Custodial Services					
Salaries	57,475		57,475	28,188	29,287
Salaries of Non-instructional Aides	58,253	-	58,253	39,430	18,823
Total Undist. Expend. - Custodial Services	115,728	-	115,728	67,618	48,110
Undist. Expend. - Security					
Salaries	49,183	2,204	51,387	51,387	-
Total Undist. Expend. - Security	49,183	2,204	51,387	51,387	-
Total Undist. Expend. - Oper. & Maint. Of Plant	164,911	2,204	167,115	119,005	48,110
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000	-	3,000	1,760	1,240
Total Undist. Expend. - Student Transportation Serv.	3,000	-	3,000	1,760	1,240
UNALLOCATED BENEFITS					
Social Security Contributions	50,019		50,019	48,067	1,952
Other Retirement Contributions - Regular	12,999		12,999	8,545	4,454
Health Benefits	891,141	(8,800)	882,341	750,391	131,950
TOTAL UNALLOCATED BENEFITS	954,159	(8,800)	945,359	807,003	138,356
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	954,159	(8,800)	945,359	807,003	138,356
TOTAL UNDISTRIBUTED EXPENDITURES	1,611,021	(6,596)	1,604,425	1,308,170	296,255
TOTAL CURRENT EXPENDITURES	4,199,658	37,364	4,237,022	3,651,575	585,447
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	-	4,900	4,900	4,900	-
Total Equipment	-	4,900	4,900	4,900	-
TOTAL CAPITAL OUTLAY	-	4,900	4,900	4,900	-
TOTAL SCHOOL BASED EXPENDITURES	4,199,658	42,264	4,241,922	3,656,475	585,447
Other Financing Sources:					
Operating Transfer In	4,199,658	42,264	4,241,922	3,656,475	585,447
Total Other Financing Sources	4,199,658	42,264	4,241,922	3,656,475	585,447
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, 2015

<u>School: No. 34 RC</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 59,904	\$ (1,039)	\$ 58,865	\$ 57,673	\$ 1,192
Grades 1-5 - Salaries of Teachers	672,147	66,118	738,265	738,265	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	30,860	4,862	35,722	35,722	
Other Purchased Services (400-500 series)	300		300		300
General Supplies	40,000	(3,960)	36,040	34,843	1,197
Textbooks	400		400		400
Other Objects	2,000	-	2,000	1,248	752
TOTAL REGULAR PROGRAMS - INSTRUCTION	805,611	65,981	871,592	867,751	3,841
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	59,483	2,668	62,151	62,151	
Other Salaries for Instruction	46,760	(3,000)	43,760	43,221	539
General Supplies	2,722		2,722	2,475	247
Textbooks	150		150		150
Other Objects	128	-	128	125	3
Total Learning and/or Language Disabilities	109,243	(332)	108,911	107,972	939
Resource Room/Resource Center:					
Salaries of Teachers	115,636	(6,000)	109,636	109,411	225
General Supplies	871	-	871	807	64
Total Resource Room/Resource Center	116,507	(6,000)	110,507	110,218	289
TOTAL SPECIAL EDUCATION - INSTRUCTION	225,750	(6,332)	219,418	218,190	1,228
Bilingual Education - Instruction					
Salaries of Teachers	626,595	(65,000)	561,595	559,700	1,895
General Supplies	24,000	(1,912)	22,088	16,176	5,912
Textbooks	400		400		400
Other Objects	880	-	880	673	207
Total Bilingual Education - Instruction	651,875	(66,912)	584,963	576,549	8,414
Before/After School Programs - Instruction					
Salaries of Teachers	7,684	-	7,684	527	7,157
Total Before/After School Programs - Instruction	7,684	-	7,684	527	7,157
Total Before/After School Programs	7,684	-	7,684	527	7,157
Total Instruction and At-Risk Programs	1,690,920	(7,263)	1,683,657	1,663,017	20,640
Undistributed Expenditures - Health Services					
Salaries	68,935	19,645	88,580	84,047	4,533
Supplies and Materials	200	-	200	196	4
Total Undistributed Expenditures - Health Services	69,135	19,645	88,780	84,243	4,537
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	53,973	136	54,109	54,109	
Supplies and Materials	200		200	131	69
Supplies and Materials	50	-	50	-	50
Total Undist. Expend. - Improvement of Inst. Serv.	50	-	50	-	50
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	63,513	4,981	68,494	68,494	
Supplies and Materials	1,500	-	1,500	1,218	282
Total Undist. Expend. - Edu. Media Serv./Sch. Library	65,013	4,981	69,994	69,712	282

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 34 RC

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 145,877	\$ (2,000)	\$ 143,877	\$ 143,156	\$ 721
Salaries of Secretarial and Clerical Assistants	54,178	(3,000)	51,178	50,951	227
Other Purchased Services (400-500 series)	100		100		100
Supplies and Materials	2,000		2,000	1,127	873
Other Objects	100	-	100	-	100
Total Undist. Expend. - Support Serv. - School Admin.	202,255	(5,000)	197,255	195,234	2,021
Undist. Expend. - Custodial Services					
Salaries	59,025		59,025	59,025	
Salaries of Non-instructional Aides	25,743	-	25,743	15,192	10,551
Total Undist. Expend. - Custodial Services	84,768	-	84,768	74,217	10,551
Undist. Expend. - Security					
Salaries	38,868	-	38,868	35,888	2,980
Total Undist. Expend. - Security	38,868	-	38,868	35,888	2,980
Total Undist. Expend. - Oper. & Maint. Of Plant	123,636	-	123,636	110,105	13,531
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,970	-	2,970	2,835	135
Total Undist. Expend. - Student Transportation Serv.	2,970	-	2,970	2,835	135
UNALLOCATED BENEFITS					
Social Security Contributions	21,147	2,879	24,026	23,990	36
Other Retirement Contributions - Regular	5,467	2,601	8,068	8,068	
Health Benefits	616,803	(17,979)	598,824	551,039	47,785
TOTAL UNALLOCATED BENEFITS	643,417	(12,499)	630,918	583,097	47,821
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	643,417	(12,499)	630,918	583,097	47,821
TOTAL UNDISTRIBUTED EXPENDITURES	1,160,649	7,263	1,167,912	1,099,466	68,446
TOTAL CURRENT EXPENDITURES	2,851,569	-	2,851,569	2,762,483	89,086
TOTAL SCHOOL BASED EXPENDITURES	2,851,569	-	2,851,569	2,762,483	89,086
Other Financing Sources:					
Operating Transfer In	2,851,569	-	2,851,569	2,762,483	89,086
Total Other Financing Sources	2,851,569	-	2,851,569	2,762,483	89,086
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, 2015

School: No. 36 Alexander Hamilton Acad.

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 221,664	\$ 7,807	\$ 229,471	\$ 229,471	
Grades 1-5 - Salaries of Teachers	1,132,592	10,469	1,143,061	1,129,762	\$ 13,299
Grades 6-8 - Salaries of Teachers	819,962	(68,058)	751,904	741,047	10,857
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	208,961		208,961	201,322	7,639
Purchased Technical Services	10,000		10,000	9,993	7
Other Purchased Services (400-500 series)	500		500		500
General Supplies	64,866	6,628	71,494	69,622	1,872
Textbooks	5,000	(4,746)	254	253	1
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,463,545	(47,900)	2,415,645	2,381,470	34,175
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	52,041	750	52,791	52,791	
Other Salaries for Instruction	29,918	9,710	39,628	39,628	
General Supplies	1,000		1,000	914	86
Textbooks	1,000	(1,000)	-	-	-
Total Learning and/or Language Disabilities	83,959	9,460	93,419	93,333	86
Resource Room/Resource Center:					
Salaries of Teachers	382,624	(8,000)	374,624	373,904	720
General Supplies	2,000		2,000	1,600	400
Textbooks	1,000	-	1,000	510	490
Total Resource Room/Resource Center	385,624	(8,000)	377,624	376,014	1,610
TOTAL SPECIAL EDUCATION - INSTRUCTION	469,583	1,460	471,043	469,347	1,696
Bilingual Education - Instruction					
Salaries of Teachers	-	49,660	49,660	49,659	1
Total Bilingual Education - Instruction	-	49,660	49,660	49,659	1
Before/After School Programs - Instruction					
Salaries of Teachers	22,678	1,318	23,996	15,570	8,426
Other Salaries for Instruction	2,184		2,184		2,184
Supplies and Materials	3,000	-	3,000	3,000	-
Total Before/After School Programs - Instruction	27,862	1,318	29,180	18,570	10,610
Total Before/After School Programs	27,862	1,318	29,180	18,570	10,610
Total Instruction and At-Risk Programs	2,960,990	4,538	2,965,528	2,919,046	46,482
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	-	8,594	4,353	4,241
Total Undistributed Expend. - Attend. & Social Work	8,594	-	8,594	4,353	4,241
Undistributed Expenditures - Health Services					
Salaries	79,028	1,678	80,706	80,706	
Supplies and Materials	250	-	250	250	-
Total Undistributed Expenditures - Health Services	79,278	1,678	80,956	80,956	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	84,109	(7,800)	76,309	68,057	8,252
Supplies and Materials	500	-	500	500	-
Total Undist. Expend. - Guidance Services	84,609	(7,800)	76,809	68,557	8,252
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	5,000	(882)	4,118	1,804	2,314
Total Undist. Expend. - Improvement of Inst. Serv.	5,000	(882)	4,118	1,804	2,314

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 36 Alexander Hamilton Acad.</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	\$ 2,000		\$ 2,000		\$ 2,000
Other Purchased Services (400-500 series)	5,000		5,000	\$ 1,670	3,330
Supplies and Materials	800	-	800	740	60
Total Undist. Expend. - Instructional Staff Training Services	7,800	-	7,800	2,410	5,390
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	203,287	\$ 26,235	229,522	229,521	1
Salaries of Secretarial and Clerical Assistants	86,697	3,213	89,910	89,910	
Other Purchased Services (400-500 series)	1,500		1,500	726	774
Supplies and Materials	1,500	-	1,500	1,482	18
Total Undist. Expend. - Support Serv. - School Admin.	292,984	29,448	322,432	321,639	793
Undist. Expend. - Custodial Services					
Salaries	48,525		48,525	46,725	1,800
Salaries of Non-instructional Aides	58,253	(9,351)	48,902	37,712	11,190
Total Undist. Expend. - Custodial Services	106,778	(9,351)	97,427	84,437	12,990
Undist. Expend. - Security					
Salaries	38,795	11,893	50,688	50,687	1
Total Undist. Expend. - Security	38,795	11,893	50,688	50,687	1
Total Undist. Expend. - Oper. & Maint. Of Plant	145,573	2,542	148,115	135,124	12,991
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,250	-	7,250	3,161	4,089
Total Undist. Expend. - Student Transportation Serv.	7,250	-	7,250	3,161	4,089
UNALLOCATED BENEFITS					
Social Security Contributions	40,146	7,036	47,182	47,174	8
Other Retirement Contributions - Regular	11,419	1,893	13,312	13,312	
Health Benefits	1,035,952	(10,587)	1,025,365	912,849	112,516
TOTAL UNALLOCATED BENEFITS	1,087,517	(1,658)	1,085,859	973,335	112,524
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,087,517	(1,658)	1,085,859	973,335	112,524
TOTAL UNDISTRIBUTED EXPENDITURES	1,718,605	23,328	1,741,933	1,591,339	150,594
TOTAL CURRENT EXPENDITURES	4,679,595	27,866	4,707,461	4,510,385	197,076
TOTAL SCHOOL BASED EXPENDITURES	4,679,595	27,866	4,707,461	4,510,385	197,076
Other Financing Sources:					
Operating Transfer In	4,679,595	27,866	4,707,461	4,510,385	197,076
Total Other Financing Sources	4,679,595	27,866	4,707,461	4,510,385	197,076
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, 2015

<u>School: No. 39 Alternative Middle (includes 080 Extended Opportunit</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>
Alternative Education Program - Instruction					
Salaries of Teachers		\$ 170,491	\$ 170,491	\$ 155,845	\$ 14,646
Other Salaries for Instruction	-	26,468	26,468	26,463	5
Total Alternative Education Program - Instruction	-	196,959	196,959	182,308	14,651
Alternative Education Program - Support					
Salaries	-	298,925	298,925	293,529	5,396
Total Alternative Education Program - Support	-	298,925	298,925	293,529	5,396
Total Alternative Education Program	-	495,884	495,884	475,837	20,047
Total Instruction and At-Risk Programs	-	495,884	495,884	475,837	20,047
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	-	18,970	18,970	13,983	4,987
Total Undist. Expend. - Guidance Services	-	18,970	18,970	13,983	4,987
UNALLOCATED BENEFITS					
Social Security Contributions		5,879	5,879	5,879	
Health Benefits	-	161,930	161,930	86,013	75,917
TOTAL UNALLOCATED BENEFITS	-	167,809	167,809	91,892	75,917
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	-	167,809	167,809	91,892	75,917
TOTAL UNDISTRIBUTED EXPENDITURES	-	186,779	186,779	105,875	80,904
TOTAL CURRENT EXPENDITURES	-	682,663	682,663	581,712	100,951
TOTAL SCHOOL BASED EXPENDITURES	-	682,663	682,663	581,712	100,951
Other Financing Sources:					
Operating Transfer In	-	682,663	682,663	581,712	100,951
Total Other Financing Sources	-	682,663	682,663	581,712	100,951
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, 2015

<u>School: No. 40 Urban Leadership</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 168,954		\$ 168,954	\$ 161,075	\$ 7,879
Grades 1-5 - Salaries of Teachers	573,980	\$ 5,060	579,040	572,374	6,666
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	82,909	(4,163)	78,746	74,629	4,117
General Supplies	26,750	2,700	29,450	24,545	4,905
Textbooks	2,700	(2,700)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>855,293</u>	<u>897</u>	<u>856,190</u>	<u>832,623</u>	<u>23,567</u>
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	58,783	21,666	80,449	74,614	5,835
General Supplies	300	-	300	202	98
Total Resource Room/Resource Center	<u>59,083</u>	<u>21,666</u>	<u>80,749</u>	<u>74,816</u>	<u>5,933</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>59,083</u>	<u>21,666</u>	<u>80,749</u>	<u>74,816</u>	<u>5,933</u>
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	1,496	1,598
Total Before/After School Programs - Instruction	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>1,496</u>	<u>1,598</u>
Total Before/After School Programs	<u>3,094</u>	<u>-</u>	<u>3,094</u>	<u>1,496</u>	<u>1,598</u>
Total Instruction and At-Risk Programs	<u>917,470</u>	<u>22,563</u>	<u>940,033</u>	<u>908,935</u>	<u>31,098</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	8,594	(6,864)	1,730		1,730
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594	-	8,594	6,656	1,938
Total Undistributed Expend. - Attend. & Social Work	<u>17,188</u>	<u>(6,864)</u>	<u>10,324</u>	<u>6,656</u>	<u>3,668</u>
Undistributed Expenditures - Health Services					
Salaries	57,105	6,864	63,969	63,969	-
Total Undistributed Expenditures - Health Services	<u>57,105</u>	<u>6,864</u>	<u>63,969</u>	<u>63,969</u>	<u>-</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	26,221	12,436	38,657	38,657	
Supplies and Materials	200	-	200	159	41
Total Undist. Expend. - Guidance Services	<u>26,421</u>	<u>12,436</u>	<u>38,857</u>	<u>38,816</u>	<u>41</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	130,601		130,601	126,236	4,365
Salaries of Secretarial and Clerical Assistants	54,000	(12,436)	41,564	24,625	16,939
Other Purchased Services (400-500 series)	300		300	180	120
Supplies and Materials	4,000	-	4,000	3,613	387
Total Undist. Expend. - Support Serv. - School Admin.	<u>188,901</u>	<u>(12,436)</u>	<u>176,465</u>	<u>154,654</u>	<u>21,811</u>
Undist. Expend. - Custodial Services					
Salaries	36,300		36,300	7,824	28,476
Salaries of Non-instructional Aides	25,744	-	25,744	20,042	5,702
Total Undist. Expend. - Custodial Services	<u>62,044</u>	<u>-</u>	<u>62,044</u>	<u>27,866</u>	<u>34,178</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>62,044</u>	<u>-</u>	<u>62,044</u>	<u>27,866</u>	<u>34,178</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,000	-	1,000	865	135
Total Undist. Expend. - Student Transportation Serv.	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>865</u>	<u>135</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 40 Urban Leadership</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
UNALLOCATED BENEFITS					
Social Security Contributions	\$ 19,747		\$ 19,747	\$ 13,471	\$ 6,276
Other Retirement Contributions - Regular	4,337		4,337	3,599	738
Health Benefits	354,272	\$ (5,060)	349,212	335,533	13,679
TOTAL UNALLOCATED BENEFITS	<u>378,356</u>	<u>(5,060)</u>	<u>373,296</u>	<u>352,603</u>	<u>20,693</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>378,356</u>	<u>(5,060)</u>	<u>373,296</u>	<u>352,603</u>	<u>20,693</u>
 TOTAL UNDISTRIBUTED EXPENDITURES	 <u>731,015</u>	 <u>(5,060)</u>	 <u>725,955</u>	 <u>645,429</u>	 <u>80,526</u>
TOTAL CURRENT EXPENDITURES	<u>1,648,485</u>	<u>17,503</u>	<u>1,665,988</u>	<u>1,554,364</u>	<u>111,624</u>
 TOTAL SCHOOL BASED EXPENDITURES	 <u>1,648,485</u>	 <u>17,503</u>	 <u>1,665,988</u>	 <u>1,554,364</u>	 <u>111,624</u>
 Other Financing Sources:					
Operating Transfer In	1,648,485	17,503	1,665,988	1,554,364	111,624
Total Other Financing Sources	<u>1,648,485</u>	<u>17,503</u>	<u>1,665,988</u>	<u>1,554,364</u>	<u>111,624</u>
 Fund Balance, July 1	 -	 -	 -	 -	 -
 Fund Balance, June 30	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 41 Dale Avenue

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	\$ 1,203,176	\$ (185,256)	\$ 1,017,920	\$ 896,468	\$ 121,452
Grades 1-5 - Salaries of Teachers	63,513	170,597	234,110	234,109	1
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	764,171		764,171	664,761	99,410
Purchased Professional-Educational Services	3,000		3,000		3,000
Other Purchased Services (400-500 series)	250		250		250
General Supplies	66,750		66,750	53,242	13,508
Textbooks	2,000	-	2,000	-	2,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,102,860	(14,659)	2,088,201	1,848,580	239,621
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	52,027		52,027	48,362	3,665
Other Salaries for Instruction	34,630	-	34,630	-	34,630
Total Learning and/or Language Disabilities	86,657	-	86,657	48,362	38,295
Resource Room/Resource Center:					
Salaries of Teachers	118,005	40,694	158,699	158,699	-
Total Resource Room/Resource Center	118,005	40,694	158,699	158,699	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	204,662	40,694	245,356	207,061	38,295
Bilingual Education - Instruction					
Salaries of Teachers	52,027	9,236	61,263	61,263	-
Total Bilingual Education - Instruction	52,027	9,236	61,263	61,263	-
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	4,000	7,094	2,992	4,102
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	5,278	4,000	9,278	2,992	6,286
Total Before/After School Programs	5,278	4,000	9,278	2,992	6,286
Total Instruction and At-Risk Programs	2,364,827	39,271	2,404,098	2,119,896	284,202
Undistributed Expend. - Attend. & Social Work					
Salaries		17,936	17,936	1,875	16,061
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	9,303	-	9,303	9,029	274
Total Undistributed Expend. - Attend. & Social Work	9,303	17,936	27,239	10,904	16,335
Undistributed Expenditures - Health Services					
Salaries	99,340	(18,912)	80,428	49,162	31,266
Total Undistributed Expenditures - Health Services	99,340	(18,912)	80,428	49,162	31,266
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	23,902	-	23,902	22,993	909
Total Undist. Expend. - Guidance Services	23,902	-	23,902	22,993	909
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	63,513	-	63,513	30,822	32,691
Total Undist. Expend. - Edu. Media Serv./Sch. Library	63,513	-	63,513	30,822	32,691
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	183,705		183,705	180,956	2,749
Salaries of Secretarial and Clerical Assistants	103,756		103,756	96,302	7,454
Supplies and Materials	2,000	-	2,000	1,659	341
Total Undist. Expend. - Support Serv. - School Admin.	289,461	-	289,461	278,917	10,544
Undist. Expend. - Custodial Services					
Salaries	56,727		56,727	56,725	2
Salaries of Non-instructional Aides	19,242	-	19,242	16,356	2,886
Total Undist. Expend. - Custodial Services	75,969	-	75,969	73,081	2,888
Undist. Expend. - Security					
Salaries	56,102	-	56,102	52,137	3,965
Total Undist. Expend. - Security	56,102	-	56,102	52,137	3,965
Total Undist. Expend. - Oper. & Maint. Of Plant	132,071	-	132,071	125,218	6,853

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 41 Dale Avenue</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,750	-	\$ 2,750	\$ 220	\$ 2,530
Total Undist. Expend. - Student Transportation Serv.	2,750	-	2,750	220	2,530
UNALLOCATED BENEFITS					
Social Security Contributions	77,758		77,758	75,751	2,007
Other Retirement Contributions - Regular	6,158	\$ 896	7,054	7,054	
Health Benefits	898,600	(11,632)	886,968	792,686	94,282
TOTAL UNALLOCATED BENEFITS	982,516	(10,736)	971,780	875,491	96,289
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	982,516	(10,736)	971,780	875,491	96,289
 TOTAL UNDISTRIBUTED EXPENDITURES	 1,602,856	 (11,712)	 1,591,144	 1,393,727	 197,417
TOTAL CURRENT EXPENDITURES	3,967,683	27,559	3,995,242	3,513,623	481,619
 TOTAL SCHOOL BASED EXPENDITURES	 3,967,683	 27,559	 3,995,242	 3,513,623	 481,619
 Other Financing Sources:					
Operating Transfer In	3,967,683	27,559	3,995,242	3,513,623	481,619
Total Other Financing Sources	3,967,683	27,559	3,995,242	3,513,623	481,619
 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, 2015

<u>School: No. 52 Rosa Parks High School</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,210,987	\$ (43,174)	\$ 2,167,813	\$ 2,065,515	\$ 102,298
Regular Programs - Undistributed Instruction					
Other Purchased Services (400-500 series)	3,600		3,600	350	3,250
General Supplies	28,500	3,149	31,649	26,358	5,291
Textbooks	6,000		6,000	5,316	684
Other Objects	2,500	-	2,500	1,416	1,084
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,251,587	(40,025)	2,211,562	2,098,955	112,607
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	99,340		99,340	93,761	5,579
General Supplies	1,500	-	1,500	1,434	66
Total Cognitive - Mild	100,840	-	100,840	95,195	5,645
Cognitive - Moderate:					
Other Salaries for Instruction	-	47,359	47,359	47,358	1
Total Cognitive - Moderate	-	47,359	47,359	47,358	1
Learning and/or Language Disabilities:					
Other Salaries for Instruction	48,253	(40,000)	8,253	-	8,253
Total Learning and/or Language Disabilities	48,253	(40,000)	8,253	-	8,253
Resource Room/Resource Center:					
Salaries of Teachers	199,127	66,871	265,998	263,687	2,311
Total Resource Room/Resource Center	199,127	66,871	265,998	263,687	2,311
TOTAL SPECIAL EDUCATION - INSTRUCTION	348,220	74,230	422,450	406,240	16,210
Bilingual Education - Instruction					
Salaries of Teachers	26,014	-	26,014	25,475	539
Total Bilingual Education - Instruction	26,014	-	26,014	25,475	539
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	36,500	-	36,500	36,043	457
Total School-Spon. Cocurricular Actvts. - Inst.	36,500	-	36,500	36,043	457
Before/After School Programs - Instruction					
Salaries of Teachers	9,044	-	9,044	4,769	4,275
Total Before/After School Programs - Instruction	9,044	-	9,044	4,769	4,275
Total Before/After School Programs	9,044	-	9,044	4,769	4,275
Total Instruction and At-Risk Programs	2,671,365	34,205	2,705,570	2,571,482	134,088
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	9,303	-	9,303	-	9,303
Total Undistributed Expend. - Attend. & Social Work	9,303	-	9,303	-	9,303
Undistributed Expenditures - Health Services					
Salaries	104,741	-	104,741	97,508	7,233
Total Undistributed Expenditures - Health Services	104,741	-	104,741	97,508	7,233
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	204,617	10,210	214,827	210,406	4,421
Salaries of Secretarial and Clerical Assistants	54,178		54,178	50,951	3,227
Supplies and Materials	1,500	-	1,500	947	553
Total Undist. Expend. - Guidance Services	260,295	10,210	270,505	262,304	8,201
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	296,103		296,103	248,203	47,900
Instructional Coaches	31,160	(31,000)	160	-	160
Total Undist. Expend. - Improvement of Inst. Serv.	327,263	(31,000)	296,263	248,203	48,060

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 107,545		\$ 107,545	\$ 100,442	\$ 7,103
Supplies and Materials	10,000	\$ (3,149)	6,851	6,130	721
Total Undist. Expend. - Edu. Media Serv./Sch. Library	117,545	(3,149)	114,396	106,572	7,824
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	500	(500)	-	-	-
Total Undist. Expend. - Instructional Staff Training Serv.	500	(500)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	218,181		218,181	193,610	24,571
Salaries of Secretarial and Clerical Assistants	112,763		112,763	105,324	7,439
Supplies and Materials	6,000		6,000	4,753	1,247
Other Objects	1,500	-	1,500	750	750
Total Undist. Expend. - Support Serv. - School Admin.	338,444	-	338,444	304,437	34,007
Undist. Expend. - Custodial Services					
Salaries	60,025		60,025	60,025	
Salaries of Non-instructional Aides	32,246	-	32,246	27,152	5,094
Total Undist. Expend. - Custodial Services	92,271	-	92,271	87,177	5,094
Undist. Expend. - Security					
Salaries	54,652		54,652	50,687	3,965
General Supplies	4,000	-	4,000	-	4,000
Total Undist. Expend. - Security	58,652	-	58,652	50,687	7,965
Total Undist. Expend. - Oper. & Maint. Of Plant	150,923	-	150,923	137,864	13,059
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,500	500	6,000	5,819	181
Total Undist. Expend. - Student Transportation Serv.	5,500	500	6,000	5,819	181
UNALLOCATED BENEFITS					
Social Security Contributions	31,169	5,709	36,878	36,840	38
Other Retirement Contributions - Regular	8,862	(734)	8,128	7,019	1,109
Health Benefits	784,568	36,910	821,478	750,874	70,604
TOTAL UNALLOCATED BENEFITS	824,599	41,885	866,484	794,733	71,751
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	824,599	41,885	866,484	794,733	71,751
TOTAL UNDISTRIBUTED EXPENDITURES	2,139,113	17,946	2,157,059	1,957,440	199,619
TOTAL CURRENT EXPENDITURES	4,810,478	52,151	4,862,629	4,528,922	333,707
TOTAL SCHOOL BASED EXPENDITURES	4,810,478	52,151	4,862,629	4,528,922	333,707
Other Financing Sources:					
Operating Transfer In	4,810,478	52,151	4,862,629	4,528,922	333,707
Total Other Financing Sources	4,810,478	52,151	4,862,629	4,528,922	333,707
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, 2015

<u>School: No. 53 HARP Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,281,586	\$ 38,085	\$ 2,319,671	\$ 2,247,219	\$ 72,452
Regular Programs - Undistributed Instruction					
Purchased Technical Services	1,600		1,600		1,600
Other Purchased Services (400-500 series)	3,600	(3,515)	85	85	
General Supplies	37,055	(1,415)	35,640	33,949	1,691
Textbooks	8,000	-	8,000	7,616	384
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,331,841	33,155	2,364,996	2,288,869	76,127
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	61,413	(37,497)	23,916	8,615	15,301
Other Salaries for Instruction	54,785		54,785	51,004	3,781
General Supplies	1,200	-	1,200	-	1,200
Total Learning and/or Language Disabilities	117,398	(37,497)	79,901	59,619	20,282
Resource Room/Resource Center:					
Salaries of Teachers	143,496	5,357	148,853	148,853	
General Supplies	1,200	-	1,200	933	267
Total Resource Room/Resource Center	144,696	5,357	150,053	149,786	267
TOTAL SPECIAL EDUCATION - INSTRUCTION	262,094	(32,140)	229,954	209,405	20,549
Bilingual Education - Instruction					
Salaries of Teachers	35,942		35,942	34,297	1,645
General Supplies	800	-	800	-	800
Total Bilingual Education - Instruction	36,742	-	36,742	34,297	2,445
Before/After School Programs - Instruction					
Salaries of Teachers	12,614		12,614	4,769	7,845
Supplies and Materials	250	-	250	150	100
Total Before/After School Programs - Instruction	12,864	-	12,864	4,919	7,945
Total Before/After School Programs	12,864	-	12,864	4,919	7,945
Total Instruction and At-Risk Programs	2,643,541	1,015	2,644,556	2,537,490	107,066
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303		9,303		9,303
Supplies and Materials	200	-	200	100	100
Total Undistributed Expend. - Attend. & Social Work	9,503	-	9,503	100	9,403
Undistributed Expenditures - Health Services					
Salaries	52,707	16,465	69,172	69,172	
Supplies and Materials	300	-	300	300	-
Total Undistributed Expenditures - Health Services	53,007	16,465	69,472	69,472	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	123,738	29,839	153,577	141,679	11,898
Supplies and Materials	300	-	300	299	1
Total Undist. Expend. - Guidance Services	124,038	29,839	153,877	141,978	11,899
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	187,302	(30,000)	157,302	154,252	3,050
Other Salaries	2,720		2,720		2,720
Supplies and Materials	500	-	500	-	500
Total Undist. Expend. - Improvement of Inst. Serv.	190,522	(30,000)	160,522	154,252	6,270
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	1,500	(958)	542	-	542
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,500	(958)	542	-	542

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 53 HARP Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 48,041	\$ 64,860	\$ 112,901	\$ 112,901	
Salaries of Secretarial and Clerical Assistants	87,071		87,071	80,901	\$ 6,170
Other Purchased Services (400-500 series)	375		375	375	
Other Objects	-	3,515	3,515	2,180	1,335
Total Undist. Expend. - Support Serv. - School Admin.	135,487	68,375	203,862	196,357	7,505
Undist. Expend. - Custodial Services					
Salaries	46,975		46,975	46,402	573
Salaries of Non-instructional Aides	12,740	-	12,740	9,382	3,358
Total Undist. Expend. - Custodial Services	59,715	-	59,715	55,784	3,931
Undist. Expend. - Security					
Salaries	54,654		54,654	50,687	3,967
General Supplies	600	1,415	2,015	2,015	-
Total Undist. Expend. - Security	55,254	1,415	56,669	52,702	3,967
Total Undist. Expend. - Oper. & Maint. Of Plant	114,969	1,415	116,384	108,486	7,898
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,500	958	6,458	6,017	441
Total Undist. Expend. - Student Transportation Serv.	5,500	958	6,458	6,017	441
UNALLOCATED BENEFITS					
Social Security Contributions	23,632	4,789	28,421	28,344	77
Other Retirement Contributions - Regular	9,338	(678)	8,660	6,358	2,302
Health Benefits	810,279	(26,720)	783,559	660,608	122,951
TOTAL UNALLOCATED BENEFITS	843,249	(22,609)	820,640	695,310	125,330
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	843,249	(22,609)	820,640	695,310	125,330
TOTAL UNDISTRIBUTED EXPENDITURES	1,477,775	63,485	1,541,260	1,371,972	169,288
TOTAL CURRENT EXPENDITURES	4,121,316	64,500	4,185,816	3,909,462	276,354
TOTAL SCHOOL BASED EXPENDITURES	4,121,316	64,500	4,185,816	3,909,462	276,354
Other Financing Sources:					
Operating Transfer In	4,121,316	64,500	4,185,816	3,909,462	276,354
Total Other Financing Sources	4,121,316	64,500	4,185,816	3,909,462	276,354
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, 2015

<u>School: No. 54 Panther Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 1,426,491	\$ 12,681	\$ 1,439,172	\$ 1,306,734	\$ 132,438
General Supplies	30,900		30,900	29,849	1,051
Textbooks	3,360	(1,550)	1,810	1,805	5
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,460,751	11,131	1,471,882	1,338,388	133,494
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	2,000	(2,000)	-	-	-
Total Cognitive - Mild	2,000	(2,000)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	64,656	-	64,656	63,652	1,004
Total Learning and/or Language Disabilities	64,656	-	64,656	63,652	1,004
Resource Room/Resource Center:					
Salaries of Teachers	335,237	(11,014)	324,223	266,787	57,436
Total Resource Room/Resource Center	335,237	(11,014)	324,223	266,787	57,436
TOTAL SPECIAL EDUCATION - INSTRUCTION	401,893	(13,014)	388,879	330,439	58,440
Bilingual Education - Instruction					
Salaries of Teachers	60,297		60,297	52,774	7,523
General Supplies	2,000	-	2,000	-	2,000
Total Bilingual Education - Instruction	62,297	-	62,297	52,774	9,523
School-Spon. Cocurricular Actvts. - Inst.					
Purchased Services (300-500 series)	500	-	500	-	500
Total School-Spon. Cocurricular Actvts. - Inst.	500	-	500	-	500
Before/After School Programs - Instruction					
Salaries of Teachers	2,040	-	2,040	1,224	816
Total Before/After School Programs - Instruction	2,040	-	2,040	1,224	816
Total Before/After School Programs	2,040	-	2,040	1,224	816
Total Instruction and At-Risk Programs	1,927,481	(1,883)	1,925,598	1,722,825	202,773
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	9,303		9,303	8,029	1,274
Supplies and Materials	500	-	500	462	38
Total Undistributed Expend. - Attend. & Social Work	9,803	-	9,803	8,491	1,312
Undistributed Expenditures - Health Services					
Salaries	107,825		107,825	99,714	8,111
Supplies and Materials	500	-	500	24	476
Total Undistributed Expenditures - Health Services	108,325	-	108,325	99,738	8,587
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	260,800		260,800	244,450	16,350
Supplies and Materials	500	-	500	492	8
Total Undist. Expend. - Guidance Services	261,300	-	261,300	244,942	16,358
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	86,601		86,601	86,601	
Other Salaries	92,797	-	92,797	92,797	-
Total Undist. Expend. - Improvement of Inst. Serv.	179,398	-	179,398	179,398	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,641		109,641	102,908	6,733
Supplies and Materials	5,000	5,750	10,750	9,850	900
Total Undist. Expend. - Edu. Media Serv./Sch. Library	114,641	5,750	120,391	112,758	7,633

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 54 Panther Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	\$ 127,524		\$ 127,524	\$ 113,563	\$ 13,961
Salaries of Secretarial and Clerical Assistants	103,190	\$ 2,005	105,195	105,195	
Other Purchased Services (400-500 series)	1,500	-	1,500	-	1,500
Total Undist. Expend. - Support Serv. - School Admin.	232,214	2,005	234,219	218,758	15,461
Undist. Expend. - Custodial Services					
Salaries	42,675		42,675	42,675	
Salaries of Non-instructional Aides	25,744	-	25,744	21,707	4,037
Total Undist. Expend. - Custodial Services	68,419	-	68,419	64,382	4,037
Undist. Expend. - Security					
Salaries	54,653	41,864	96,517	96,517	
General Supplies	4,520		4,520	3,304	1,216
Other Objects	2,600	-	2,600	-	2,600
Total Undist. Expend. - Security	61,773	41,864	103,637	99,821	3,816
Total Undist. Expend. - Oper. & Maint. Of Plant	130,192	41,864	172,056	164,203	7,853
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	4,000	-	4,000	1,068	2,932
Total Undist. Expend. - Student Transportation Serv.	4,000	-	4,000	1,068	2,932
UNALLOCATED BENEFITS					
Social Security Contributions	27,130		27,130	26,737	393
Other Retirement Contributions - Regular	6,450		6,450	5,289	1,161
Health Benefits	726,618	(22,535)	704,083	620,070	84,013
TOTAL UNALLOCATED BENEFITS	760,198	(22,535)	737,663	652,096	85,567
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	760,198	(22,535)	737,663	652,096	85,567
TOTAL UNDISTRIBUTED EXPENDITURES	1,800,071	27,084	1,827,155	1,681,452	145,703
TOTAL CURRENT EXPENDITURES	3,727,552	25,201	3,752,753	3,404,277	348,476
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	2,000	-	2,000	-	2,000
Total Equipment	2,000	-	2,000	-	2,000
TOTAL CAPITAL OUTLAY	2,000	-	2,000	-	2,000
TOTAL SCHOOL BASED EXPENDITURES	3,729,552	25,201	3,754,753	3,404,277	350,476
Other Financing Sources:					
Operating Transfer In	3,729,552	25,201	3,754,753	3,404,277	350,476
Total Other Financing Sources	3,729,552	25,201	3,754,753	3,404,277	350,476
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, 2015

<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>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,054,933	\$ 24,594	\$ 2,079,527	\$ 2,077,409	\$ 2,118
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	53,235		53,235	49,454	3,781
Purchased Technical Services	1,500		1,500	-	1,500
Other Purchased Services (400-500 series)	2,500		2,500	723	1,777
General Supplies	45,899	(8,468)	37,431	27,037	10,394
Textbooks	11,000		11,000	10,435	565
Other Objects	255	-	255	240	15
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,169,322	16,126	2,185,448	2,165,298	20,150
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	300	-	300	294	6
Total Cognitive - Mild	300	-	300	294	6
Cognitive - Moderate:					
Salaries of Teachers	57,143	-	57,143	55,657	1,486
Total Cognitive - Moderate	57,143	-	57,143	55,657	1,486
Learning and/or Language Disabilities:					
Salaries of Teachers	85,879		85,879	63,913	21,966
Other Salaries for Instruction	68,725		68,725	46,827	21,898
Purchased Professional-Educational Services	300	-	300	-	300
Total Learning and/or Language Disabilities	154,904	-	154,904	110,740	44,164
Resource Room/Resource Center:					
Salaries of Teachers	394,366	(55,000)	339,366	317,073	22,293
General Supplies	300	-	300	-	300
Total Resource Room/Resource Center	394,666	(55,000)	339,666	317,073	22,593
TOTAL SPECIAL EDUCATION - INSTRUCTION	607,013	(55,000)	552,013	483,764	68,249
Bilingual Education - Instruction					
Salaries of Teachers	54,492	46,000	100,492	100,310	182
General Supplies	250	-	250	225	25
Total Bilingual Education - Instruction	54,742	46,000	100,742	100,535	207
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	9,000	-	9,000	-	9,000
Total School-Spon. Cocurricular Actvts. - Inst.	9,000	-	9,000	-	9,000
Before/After School Programs - Instruction					
Salaries of Teachers	7,970	1,522	9,492	8,645	847
Total Before/After School Programs - Instruction	7,970	1,522	9,492	8,645	847
Total Before/After School Programs	7,970	1,522	9,492	8,645	847
Total Instruction and At-Risk Programs	2,848,047	8,648	2,856,695	2,758,242	98,453
Undistributed Expend. - Attend. & Social Work					
Salaries	50,676	3,864	54,540	54,540	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,594		8,594	427	8,167
Supplies and Materials	200	-	200	-	200
Total Undistributed Expend. - Attend. & Social Work	59,470	3,864	63,334	54,967	8,367
Undistributed Expenditures - Health Services					
Salaries	72,822	(21,435)	51,387	51,387	-
Total Undistributed Expenditures - Health Services	72,822	(21,435)	51,387	51,387	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	205,297	16,290	221,587	220,057	1,530
Salaries of Secretarial and Clerical Assistants	45,309	3,192	48,501	48,501	
Supplies and Materials	1,000	-	1,000	-	1,000
Total Undist. Expend. - Guidance Services	251,606	19,482	271,088	268,558	2,530

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 55 International High School

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	\$ 125,701	-	\$ 125,701	\$ 125,701	-
Total Undist. Expend. - Improvement of Inst. Serv.	125,701	-	125,701	125,701	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	252,523		252,523	247,283	\$ 5,240
Salaries of Secretarial and Clerical Assistants	126,639		126,639	113,239	13,400
Other Purchased Services (400-500 series)	5,000		5,000	3,970	1,030
Supplies and Materials	-	\$ 8,018	8,018	7,841	177
Total Undist. Expend. - Support Serv. - School Admin.	384,162	8,018	392,180	372,333	19,847
Undist. Expend. - Custodial Services					
Salaries	69,823	2	69,825	69,825	
Salaries of Non-instructional Aides	19,242		19,242	11,416	7,826
General Supplies	2,000	-	2,000	1,978	22
Total Undist. Expend. - Custodial Services	91,065	2	91,067	83,219	7,848
Undist. Expend. - Security					
Salaries		14,829	14,829	2,112	12,717
General Supplies	15,000	(12,000)	3,000	2,678	322
Total Undist. Expend. - Security	15,000	2,829	17,829	4,790	13,039
Total Undist. Expend. - Oper. & Maint. Of Plant	106,065	2,831	108,896	88,009	20,887
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	800	-	800	293	507
Total Undist. Expend. - Student Transportation Serv.	800	-	800	293	507
UNALLOCATED BENEFITS					
Social Security Contributions	33,445	5,450	38,895	38,788	107
Other Retirement Contributions - Regular	12,060	(1,180)	10,880	9,780	1,100
Health Benefits	967,856	(21,795)	946,061	850,550	95,511
TOTAL UNALLOCATED BENEFITS	1,013,361	(17,525)	995,836	899,118	96,718
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,013,361	(17,525)	995,836	899,118	96,718
TOTAL UNDISTRIBUTED EXPENDITURES	2,013,987	(4,765)	2,009,222	1,860,366	148,856
TOTAL CURRENT EXPENDITURES	4,862,034	3,883	4,865,917	4,618,608	247,309
TOTAL SCHOOL BASED EXPENDITURES	4,862,034	3,883	4,865,917	4,618,608	247,309
Other Financing Sources:					
Operating Transfer In	4,862,034	3,883	4,865,917	4,618,608	247,309
Total Other Financing Sources	4,862,034	3,883	4,865,917	4,618,608	247,309
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, 2015

<u>School: No. 57 Garrett Morgan Academy</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 882,968	\$ 11,430	\$ 894,398	\$ 822,470	\$ 71,928
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	65,000	65,000	130,000	130,000	
General Supplies	21,000	(3,963)	17,037	14,105	2,932
Textbooks	5,000		5,000	3,924	1,076
Other Objects	750	-	750	-	750
TOTAL REGULAR PROGRAMS - INSTRUCTION	974,718	72,467	1,047,185	970,499	76,686
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	161,787	-	161,787	141,590	20,197
Total Resource Room/Resource Center	161,787	-	161,787	141,590	20,197
TOTAL SPECIAL EDUCATION - INSTRUCTION	161,787	-	161,787	141,590	20,197
Total Instruction and At-Risk Programs	1,136,505	72,467	1,208,972	1,112,089	96,883
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	116,556	(42,516)	74,040	59,886	14,154
Total Undist. Expend. - Guidance Services	116,556	(42,516)	74,040	59,886	14,154
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	109,641		109,641	102,408	7,233
Supplies and Materials	15,370	13,963	29,333	29,101	232
Total Undist. Expend. - Edu. Media Serv./Sch. Library	125,011	13,963	138,974	131,509	7,465
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	103,605		103,605	100,709	2,896
Salaries of Secretarial and Clerical Assistants	35,169		35,169	34,014	1,155
Other Objects	2,000	-	2,000	91	1,909
Total Undist. Expend. - Support Serv. - School Admin.	140,774	-	140,774	134,814	5,960
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	1,500	-	1,500	979	521
Total Undist. Expend. - Student Transportation Serv.	1,500	-	1,500	979	521
UNALLOCATED BENEFITS					
Social Security Contributions	3,022	2,516	5,538	5,538	
Other Retirement Contributions - Regular	1,061		1,061		1,061
Health Benefits	353,912	(11,430)	342,482	278,255	64,227
TOTAL UNALLOCATED BENEFITS	357,995	(8,914)	349,081	283,793	65,288
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	357,995	(8,914)	349,081	283,793	65,288
TOTAL UNDISTRIBUTED EXPENDITURES	741,836	(37,467)	704,369	610,981	93,388
TOTAL CURRENT EXPENDITURES	1,878,341	35,000	1,913,341	1,723,070	190,271
TOTAL SCHOOL BASED EXPENDITURES	1,878,341	35,000	1,913,341	1,723,070	190,271
Other Financing Sources:					
Operating Transfer In	1,878,341	35,000	1,913,341	1,723,070	190,271
Total Other Financing Sources	1,878,341	35,000	1,913,341	1,723,070	190,271
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, 2015

<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					
Cognitive - Mild:					
Salaries of Teachers	\$ 108,361	\$ (39,629)	\$ 68,732	\$ 53,091	\$ 15,641
Other Salaries for Instruction	34,570		34,570	31,878	2,692
Purchased Professional-Educational Services	7,000		7,000	7,000	
Other Purchased Services (400-500 series)	800		800		800
General Supplies	500	-	500	500	-
Total Cognitive - Mild	151,231	(39,629)	111,602	92,469	19,133
Cognitive - Moderate:					
Salaries of Teachers	279,575		279,575	272,287	7,288
Other Salaries for Instruction	201,619	(50,000)	151,619	140,581	11,038
General Supplies	2,500	-	2,500	2,500	-
Total Cognitive - Moderate	483,694	(50,000)	433,694	415,368	18,326
Resource Room/Resource Center:					
Salaries of Teachers	-	36,345	36,345	36,345	-
Total Resource Room/Resource Center	-	36,345	36,345	36,345	-
Autism:					
Salaries of Teachers	221,681	56,268	277,949	272,647	5,302
Other Salaries for Instruction	286,585	23,039	309,624	309,624	
General Supplies	2,000	-	2,000	1,965	35
Total Autism	510,266	79,307	589,573	584,236	5,337
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,145,191	26,023	1,171,214	1,128,418	42,796
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,050	-	2,050	-	2,050
Total School-Spon. Cocurricular Actvts. - Inst.	2,050	-	2,050	-	2,050
Before/After School Programs - Instruction					
Salaries of Teachers	4,964	-	4,964	2,612	2,352
Total Before/After School Programs - Instruction	4,964	-	4,964	2,612	2,352
Total Before/After School Programs	4,964	-	4,964	2,612	2,352
Summer School - Instruction					
Salaries of Teachers	31,500		31,500	30,242	1,258
Other Salaries for Instruction	46,800		46,800	40,617	6,183
General Supplies	1,800	-	1,800	1,780	20
Total Summer School - Instruction	80,100	-	80,100	72,639	7,461
Total Summer School	80,100	-	80,100	72,639	7,461
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	107,624	26,315	133,939	132,973	966
Other Purchased Services (400-500 series)	100		100		100
General Supplies	1,950		1,950	1,365	585
Other Objects	130	-	130	119	11
Total Other Supplemental/At-Risk Programs - Instruction	109,804	26,315	136,119	134,457	1,662
Other Supplemental/At-Risk Programs - Support					
Salaries	186,104	(19,873)	166,231	162,351	3,880
Total Other Supplemental/At-Risk Programs - Support	186,104	(19,873)	166,231	162,351	3,880
Total Other Supplemental/At-Risk Programs	295,908	6,442	302,350	296,808	5,542
Total Instruction and At-Risk Programs	1,528,213	32,465	1,560,678	1,500,477	60,201
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	-	40,000	40,000	6,019	33,981
Total Undist. Expend. - Guidance Services	-	40,000	40,000	6,019	33,981

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<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>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	-	\$ 125,201	\$ 125,201	\$ 125,201	-
Total Undist. Expend. - Improvement of Inst. Serv.	-	125,201	125,201	125,201	-
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 1,800	-	1,800	1,430	\$ 370
Total Undist. Expend. - Student Transportation Serv.	1,800	-	1,800	1,430	370
UNALLOCATED BENEFITS					
Social Security Contributions	41,223	5,841	47,064	47,064	
Other Retirement Contributions - Regular	891		891		891
Health Benefits	400,062	(8,995)	391,067	379,555	11,512
TOTAL UNALLOCATED BENEFITS	442,176	(3,154)	439,022	426,619	12,403
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	442,176	(3,154)	439,022	426,619	12,403
TOTAL UNDISTRIBUTED EXPENDITURES	443,976	162,047	606,023	559,269	46,754
TOTAL CURRENT EXPENDITURES	1,972,189	194,512	2,166,701	2,059,746	106,955
TOTAL SCHOOL BASED EXPENDITURES	1,972,189	194,512	2,166,701	2,059,746	106,955
Other Financing Sources:					
Operating Transfer In	1,972,189	194,512	2,166,701	2,059,746	106,955
Total Other Financing Sources	1,972,189	194,512	2,166,701	2,059,746	106,955
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, 2015

<u>School: No. 56 Sports Business Academy and No. 61 Public Safety</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	\$ 515,238	\$ (515,163)	\$ 75	\$ 75	-
Total Other Supplemental/At-Risk Programs - Instruction	<u>515,238</u>	<u>(515,163)</u>	<u>75</u>	<u>75</u>	<u>-</u>
Other Supplemental/At-Risk Programs - Support					
Salaries	82,870	(80,202)	2,668	2,666	\$ 2
Total Other Supplemental/At-Risk Programs - Support	<u>82,870</u>	<u>(80,202)</u>	<u>2,668</u>	<u>2,666</u>	<u>2</u>
Total Other Supplemental/At-Risk Programs	<u>598,108</u>	<u>(595,365)</u>	<u>2,743</u>	<u>2,741</u>	<u>2</u>
Total Instruction and At-Risk Programs	<u>598,108</u>	<u>(595,365)</u>	<u>2,743</u>	<u>2,741</u>	<u>2</u>
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	9,303	(9,303)	-	-	-
Total Undistributed Expend. - Attend. & Social Work	<u>9,303</u>	<u>(9,303)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Health Services					
Salaries	107,945	(107,945)	-	-	-
Total Undistributed Expenditures - Health Services	<u>107,945</u>	<u>(107,945)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undist. Expend. - Custodial Services					
Salaries of Non-instructional Aides	6,502	(4,075)	2,427	1,508	919
Total Undist. Expend. - Custodial Services	<u>6,502</u>	<u>(4,075)</u>	<u>2,427</u>	<u>1,508</u>	<u>919</u>
Total Undist. Expend. - Oper. & Maint. Of Plant	<u>6,502</u>	<u>(4,075)</u>	<u>2,427</u>	<u>1,508</u>	<u>919</u>
UNALLOCATED BENEFITS					
Social Security Contributions	5,284		5,284	319	4,965
Other Retirement Contributions - Regular	1,947		1,947		1,947
Health Benefits	146,997	(120,000)	26,997	18,622	8,375
TOTAL UNALLOCATED BENEFITS	<u>154,228</u>	<u>(120,000)</u>	<u>34,228</u>	<u>18,941</u>	<u>15,287</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>154,228</u>	<u>(120,000)</u>	<u>34,228</u>	<u>18,941</u>	<u>15,287</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>277,978</u>	<u>(241,323)</u>	<u>36,655</u>	<u>20,449</u>	<u>16,206</u>
TOTAL CURRENT EXPENDITURES	<u>876,086</u>	<u>(836,688)</u>	<u>39,398</u>	<u>23,190</u>	<u>16,208</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>876,086</u>	<u>(836,688)</u>	<u>39,398</u>	<u>23,190</u>	<u>16,208</u>
Other Financing Sources:					
Operating Transfer In	876,086	(836,688)	39,398	23,190	16,208
Total Other Financing Sources	<u>876,086</u>	<u>(836,688)</u>	<u>39,398</u>	<u>23,190</u>	<u>16,208</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, 2015

<u>School: No. 62 High School of Government and Public Admin</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,824,348	\$ 114,822	\$ 2,939,170	\$ 2,934,313	\$ 4,857
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	95,622	(18,613)	77,009	57,706	19,303
Purchased Technical Services	11,295	23,500	34,795	10,209	24,586
General Supplies	75,373	(17,944)	57,429	44,901	12,528
Textbooks	6,000	(2,500)	3,500	3,345	155
Other Objects	2,100	-	2,100	1,250	850
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,014,738	99,265	3,114,003	3,051,724	62,279
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	164,537	1,788	166,325	166,325	
Other Salaries for Instruction	86,271	1,840	88,111	88,110	1
General Supplies	4,950	(202)	4,748	3,587	1,161
Total Cognitive - Mild	255,758	3,426	259,184	258,022	1,162
Learning and/or Language Disabilities:					
Salaries of Teachers	118,300	3,635	121,935	121,935	
Other Salaries for Instruction	69,310	(8,238)	61,072	41,282	19,790
General Supplies	4,950	-	4,950	2,771	2,179
Total Learning and/or Language Disabilities	192,560	(4,603)	187,957	165,988	21,969
Resource Room/Resource Center:					
Salaries of Teachers	832,089	(97,984)	734,105	720,642	13,463
Other Salaries for Instruction	99,116	-	99,116	94,671	4,445
Total Resource Room/Resource Center	931,205	(97,984)	833,221	815,313	17,908
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,379,523	(99,161)	1,280,362	1,239,323	41,039
Bilingual Education - Instruction					
Salaries of Teachers	670,415	46,023	716,438	716,437	1
General Supplies	2,000	-	2,000	-	2,000
Total Bilingual Education - Instruction	672,415	46,023	718,438	716,437	2,001
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,386		2,386		2,386
Purchased Services (300-500 series)	160	-	160	-	160
Total School-Spon. Cocurricular Actvts. - Inst.	2,546	-	2,546	-	2,546
Before/After School Programs - Instruction					
Other Salaries for Instruction	-	1,384	1,384	1,384	-
Total Before/After School Programs - Instruction	-	1,384	1,384	1,384	-
Total Before/After School Programs	-	1,384	1,384	1,384	-
Summer School - Instruction					
Salaries of Teachers	1,840	-	1,840	300	1,540
Total Summer School - Instruction	1,840	-	1,840	300	1,540
Total Summer School	1,840	-	1,840	300	1,540
Total Instruction and At-Risk Programs	5,071,062	47,511	5,118,573	5,009,168	109,405

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 62 High School of Government and Public Admin</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 63,481	\$ (21,000)	\$ 42,481	\$ 41,504	\$ 977
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	78,466	-	78,466	72,615	5,851
Total Undistributed Expend. - Attend. & Social Work	141,947	(21,000)	120,947	114,119	6,828
Undistributed Expenditures - Health Services					
Salaries	82,828	12,394	95,222	95,222	-
Total Undistributed Expenditures - Health Services	82,828	12,394	95,222	95,222	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	296,904	11,264	308,168	308,168	
Supplies and Materials	1,500	-	1,500	1,399	101
Total Undist. Expend. - Guidance Services	298,404	11,264	309,668	309,567	101
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	340,204	16,760	356,964	356,963	1
Purchased Prof. Educational Services	8,000	-	8,000	8,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	348,204	16,760	364,964	364,963	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	165,389	(6,002)	159,387	159,307	80
Supplies and Materials	2,600	-	2,600	823	1,777
Total Undist. Expend. - Edu. Media Serv./Sch. Library	167,989	(6,002)	161,987	160,130	1,857
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	365,132		365,132	362,373	2,759
Salaries of Secretarial and Clerical Assistants	116,506		116,506	107,517	8,989
Other Purchased Services (400-500 series)	1,340		1,340	1,340	
Supplies and Materials	20,000	(2,854)	17,146	15,219	1,927
Other Objects	5,760	-	5,760	5,331	429
Total Undist. Expend. - Support Serv. - School Admin.	508,738	(2,854)	505,884	491,780	14,104
Undist. Expend. - Security					
Salaries	43,567	-	43,567	33,145	10,422
Total Undist. Expend. - Security	43,567	-	43,567	33,145	10,422
Total Undist. Expend. - Oper. & Maint. Of Plant	43,567	-	43,567	33,145	10,422
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,200	-	7,200	5,358	1,842
Total Undist. Expend. - Student Transportation Serv.	7,200	-	7,200	5,358	1,842
UNALLOCATED BENEFITS					
Social Security Contributions	54,017	10,050	64,067	63,806	261
Other Retirement Contributions - Regular	15,526	1,867	17,393	17,393	
Health Benefits	1,581,849	(67,692)	1,514,157	1,423,497	90,660
TOTAL UNALLOCATED BENEFITS	1,651,392	(55,775)	1,595,617	1,504,696	90,921
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,651,392	(55,775)	1,595,617	1,504,696	90,921
TOTAL UNDISTRIBUTED EXPENDITURES	3,250,269	(45,213)	3,205,056	3,078,980	126,076
TOTAL CURRENT EXPENDITURES	8,321,331	2,298	8,323,629	8,088,148	235,481
TOTAL SCHOOL BASED EXPENDITURES	8,321,331	2,298	8,323,629	8,088,148	235,481
Other Financing Sources:					
Operating Transfer In	8,321,331	2,298	8,323,629	8,088,148	235,481
Total Other Financing Sources	8,321,331	2,298	8,323,629	8,088,148	235,481
 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, 2015

<u>School: No. 63 High School of Information and Technology</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 3,283,014	\$ (70,242)	\$ 3,212,772	\$ 3,138,748	\$ 74,024
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	14,450	(220)	14,230	14,230	
Purchased Technical Services	20,095	1,585	21,680	17,109	4,571
Other Purchased Services (400-500 series)	8,100	(3,500)	4,600	2,178	2,422
General Supplies	60,691	10,380	71,071	70,963	108
Textbooks	10,500		10,500	10,071	429
Other Objects	1,300	-	1,300	-	1,300
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,398,150	(61,997)	3,336,153	3,253,299	82,854
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	500		500	500	
Textbooks	500	-	500	-	500
Total Cognitive - Mild	1,000	-	1,000	500	500
Cognitive - Moderate:					
General Supplies	100	-	100	100	-
Total Cognitive - Moderate	100	-	100	100	-
Learning and/or Language Disabilities:					
Salaries of Teachers	121,315		121,315	115,602	5,713
Other Salaries for Instruction	89,762	1,299	91,061	91,061	
General Supplies	1,700		1,700	1,671	29
Textbooks	300	-	300	-	300
Total Learning and/or Language Disabilities	213,077	1,299	214,376	208,334	6,042
Visual Impairments:					
General Supplies	100	-	100	100	-
Total Visual Impairments	100	-	100	100	-
Auditory Impairments:					
General Supplies	100	-	100	100	-
Total Auditory Impairments	100	-	100	100	-
Behavioral Disabilities:					
General Supplies	500		500	500	-
Textbooks	500	-	500	174	326
Total Behavioral Disabilities	1,000	-	1,000	674	326
Multiple Disabilities:					
Salaries of Teachers	58,316		58,316	55,442	2,874
Other Salaries for Instruction	53,271		53,271	49,544	3,727
General Supplies	500		500	33	467
Textbooks	500	-	500	479	21
Total Multiple Disabilities	112,587	-	112,587	105,498	7,089
Resource Room/Resource Center:					
Salaries of Teachers	592,078		592,078	574,820	17,258
Other Salaries for Instruction	102,033	(13,500)	88,533	80,766	7,767
General Supplies	1,500	-	1,500	1,500	-
Total Resource Room/Resource Center	695,611	(13,500)	682,111	657,086	25,025
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,023,575	(12,201)	1,011,374	972,392	38,982
Bilingual Education - Instruction					
Salaries of Teachers	402,043		402,043	400,724	1,319
General Supplies	100		100	100	
Textbooks	1,100	-	1,100	-	1,100
Total Bilingual Education - Instruction	403,243	-	403,243	400,824	2,419

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 63 High School of Information and Technology</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	\$ 112,444		\$ 112,444	\$ 44,181	\$ 68,263
Purchased Services (300-500 series)	1,520	-	1,520	-	1,520
Total School-Spon. Cocurricular Actvts. - Inst.	113,964	-	113,964	44,181	69,783
School-Spon. Cocurricular Athletics - Inst.					
Salaries	560,201	\$ (52,975)	507,226	455,658	51,568
Purchased Services (300-500 series)	170,668		170,668	150,213	20,455
Supplies and Materials	154,200	27,369	181,569	154,603	26,966
Other Objects	23,000	-	23,000	13,925	9,075
Total School-Spon. Cocurricular Athletics - Inst.	908,069	(25,606)	882,463	774,399	108,064
Before/After School Programs - Instruction					
Salaries of Teachers	31,682	(7,329)	24,353	23,309	1,044
Other Salaries for Instruction	6,360	(1,000)	5,360	1,086	4,274
Total Before/After School Programs - Instruction	38,042	(8,329)	29,713	24,395	5,318
Before/After School Programs - Support					
Salaries	12,480	365	12,845	12,845	-
Total Before/After School Programs - Support	12,480	365	12,845	12,845	-
Total Before/After School Programs	50,522	(7,964)	42,558	37,240	5,318
Total Instruction and At-Risk Programs	5,897,523	(107,768)	5,789,755	5,482,335	307,420
Undistributed Expend. - Attend. & Social Work					
Salaries	213,919	6,598	220,517	203,033	17,484
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	33,589		33,589	30,364	3,225
Supplies and Materials	2,000	-	2,000	2,000	-
Total Undistributed Expend. - Attend. & Social Work	249,508	6,598	256,106	235,397	20,709
Undistributed Expenditures - Health Services					
Salaries	103,745	-	103,745	97,492	6,253
Total Undistributed Expenditures - Health Services	103,745	-	103,745	97,492	6,253
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	361,106	17,104	378,210	378,210	
Salaries of Secretarial and Clerical Assistants	44,609	10,109	54,718	54,718	
Supplies and Materials	5,900	-	5,900	4,744	1,156
Total Undist. Expend. - Guidance Services	411,615	27,213	438,828	437,672	1,156
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	291,803	2,557	294,360	293,896	464
Instructional Coaches	57,548	10,747	68,295	68,295	-
Total Undist. Expend. - Improvement of Inst. Serv.	349,351	13,304	362,655	362,191	464
Undist. Expend. - Edu. Media Serv./Sch. Library					
Purchased Professional and Technical Services	1,360		1,360	577	783
Supplies and Materials	2,500	-	2,500	2,196	304
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,860	-	3,860	2,773	1,087
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	528,292	(50,000)	478,292	477,239	1,053
Salaries of Secretarial and Clerical Assistants	171,492		171,492	160,096	11,396
Other Purchased Services (400-500 series)	2,900	(2,000)	900	861	39
Supplies and Materials	33,330	740	34,070	33,156	914
Other Objects	1,400	-	1,400	1,400	-
Total Undist. Expend. - Support Serv. - School Admin.	737,414	(51,260)	686,154	672,752	13,402
Undist. Expend. - Custodial Services					
Salaries	59,025		59,025	59,025	
General Supplies	1,000	-	1,000	-	1,000
Total Undist. Expend. - Custodial Services	60,025	-	60,025	59,025	1,000

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 63 High School of Information and Technology

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Security					
Salaries	\$ 128,556		\$ 128,556	\$ 119,875	\$ 8,681
Purchased Professional & Technical Services		\$ 44,916	44,916	44,805	111
General Supplies	8,000	62,008	70,008	68,407	1,601
Total Undist. Expend. - Security	136,556	106,924	243,480	233,087	10,393
Total Undist. Expend. - Oper. & Maint. Of Plant	196,581	106,924	303,505	292,112	11,393
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	162,264	-	162,264	68,831	93,433
Total Undist. Expend. - Student Transportation Serv.	162,264	-	162,264	68,831	93,433
UNALLOCATED BENEFITS					
Social Security Contributions	81,503	32,782	114,285	114,188	97
Other Retirement Contributions - Regular	21,549	(6,694)	14,855	14,855	
Health Benefits	1,802,297	(112,663)	1,689,634	1,567,559	122,075
TOTAL UNALLOCATED BENEFITS	1,905,349	(86,575)	1,818,774	1,696,602	122,172
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,905,349	(86,575)	1,818,774	1,696,602	122,172
TOTAL UNDISTRIBUTED EXPENDITURES	4,119,687	16,204	4,135,891	3,865,822	270,069
TOTAL CURRENT EXPENDITURES	10,017,210	(91,564)	9,925,646	9,348,157	577,489
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	13,612	2,600	16,212	13,600	2,612
Undistributed Expenditures - Security	-	5,842	5,842	5,796	46
Total Equipment	13,612	8,442	22,054	19,396	2,658
TOTAL CAPITAL OUTLAY	13,612	8,442	22,054	19,396	2,658
TOTAL SCHOOL BASED EXPENDITURES	10,030,822	(83,122)	9,947,700	9,367,553	580,147
Other Financing Sources:					
Operating Transfer In	10,030,822	(83,122)	9,947,700	9,367,553	580,147
Total Other Financing Sources	10,030,822	(83,122)	9,947,700	9,367,553	580,147
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, 2015

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,639,421	\$ 1,324	\$ 2,640,745	\$ 2,625,368	\$ 15,377
Regular Programs - Undistributed Instruction					
Purchased Technical Services	7,295		7,295	7,272	23
Other Purchased Services (400-500 series)	3,000		3,000	1,687	1,313
General Supplies	86,888	688	87,576	85,409	2,167
Textbooks	10,000	(3,881)	6,119	6,119	
Other Objects	500	-	500	-	500
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,747,104	(1,869)	2,745,235	2,725,855	19,380
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	500	-	500	372	128
Total Cognitive - Mild	500	-	500	372	128
Cognitive - Moderate:					
General Supplies	800	(410)	390	390	-
Total Cognitive - Moderate	800	(410)	390	390	-
Learning and/or Language Disabilities:					
Salaries of Teachers	55,045		55,045	51,413	3,632
Other Salaries for Instruction	36,233	38,666	74,899	74,899	
General Supplies	1,600	-	1,600	-	1,600
Total Learning and/or Language Disabilities	92,878	38,666	131,544	126,312	5,232
Behavioral Disabilities:					
Salaries of Teachers	155,581	793	156,374	151,832	4,542
Other Salaries for Instruction	86,252		86,252	80,513	5,739
General Supplies	2,000	(39)	1,961	1,894	67
Total Behavioral Disabilities	243,833	754	244,587	234,239	10,348
Multiple Disabilities:					
Other Salaries for Instruction	53,985		53,985	50,204	3,781
General Supplies	800	-	800	-	800
Total Multiple Disabilities	54,785	-	54,785	50,204	4,581
Resource Room/Resource Center:					
Salaries of Teachers	537,257	67,877	605,134	605,134	
Other Salaries for Instruction	66,163	-	66,163	56,817	9,346
Total Resource Room/Resource Center	603,420	67,877	671,297	661,951	9,346
TOTAL SPECIAL EDUCATION - INSTRUCTION	996,216	106,887	1,103,103	1,073,468	29,635
Bilingual Education - Instruction					
Salaries of Teachers	554,639	(126,000)	428,639	418,799	9,840
General Supplies	1,000	-	1,000	1,000	-
Total Bilingual Education - Instruction	555,639	(126,000)	429,639	419,799	9,840
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,386		2,386	1,909	477
Purchased Services (300-500 series)	160	-	160	-	160
Total School-Spon. Cocurricular Actvts. - Inst.	2,546	-	2,546	1,909	637
Before/After School Programs - Instruction					
Salaries of Teachers	-	1,224	1,224	-	1,224
Total Before/After School Programs - Instruction	-	1,224	1,224	-	1,224
Total Before/After School Programs	-	1,224	1,224	-	1,224
Total Instruction and At-Risk Programs	4,301,505	(19,758)	4,281,747	4,221,031	60,716

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 213,275	\$ (14,026)	\$ 199,249	\$ 168,269	\$ 30,980
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	46,175		46,175	41,106	5,069
Salaries of Community/School Coordinators	52,206	-	52,206	50,177	2,029
Total Undistributed Expend. - Attend. & Social Work	311,656	(14,026)	297,630	259,552	38,078
Undistributed Expenditures - Health Services					
Salaries	57,805	5,364	63,169	63,169	-
Total Undistributed Expenditures - Health Services	57,805	5,364	63,169	63,169	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	200,138	16,824	216,962	215,344	1,618
Supplies and Materials	2,800	(650)	2,150	2,150	-
Total Undist. Expend. - Guidance Services	202,938	16,174	219,112	217,494	1,618
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	185,802	-	185,802	160,626	25,176
Total Undist. Expend. - Improvement of Inst. Serv.	185,802	-	185,802	160,626	25,176
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	2,600	(428)	2,172	2,091	81
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,600	(428)	2,172	2,091	81
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	290,386		290,386	289,261	1,125
Salaries of Secretarial and Clerical Assistants	85,401		85,401	79,679	5,722
Other Purchased Services (400-500 series)	1,500		1,500	1,116	384
Supplies and Materials	20,000	3,896	23,896	23,560	336
Other Objects	3,850	-	3,850	3,320	530
Total Undist. Expend. - Support Serv. - School Admin.	401,137	3,896	405,033	396,936	8,097
Undist. Expend. - Custodial Services					
Salaries	50,075		50,075	48,275	1,800
Salaries of Non-instructional Aides	12,740	-	12,740	8,622	4,118
Total Undist. Expend. - Custodial Services	62,815	-	62,815	56,897	5,918
Undist. Expend. - Security					
Salaries	37,929	-	37,929	36,038	1,891
Total Undist. Expend. - Security	37,929	-	37,929	36,038	1,891
Total Undist. Expend. - Oper. & Maint. Of Plant	100,744	-	100,744	92,935	7,809
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000	-	3,000	2,976	24
Total Undist. Expend. - Student Transportation Serv.	3,000	-	3,000	2,976	24
UNALLOCATED BENEFITS					
Social Security Contributions	53,332	15,662	68,994	68,928	66
Other Retirement Contributions - Regular	1,415	13,012	14,427	14,427	
Health Benefits	1,560,812	(16,930)	1,543,882	1,420,262	123,620
TOTAL UNALLOCATED BENEFITS	1,615,559	11,744	1,627,303	1,503,617	123,686
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,615,559	11,744	1,627,303	1,503,617	123,686
TOTAL UNDISTRIBUTED EXPENDITURES	2,881,241	22,724	2,903,965	2,699,396	204,569
TOTAL CURRENT EXPENDITURES	7,182,746	2,966	7,185,712	6,920,427	265,285
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	2,500	-	2,500	2,400	100
Total Equipment	2,500	-	2,500	2,400	100
TOTAL CAPITAL OUTLAY	2,500	-	2,500	2,400	100
TOTAL SCHOOL BASED EXPENDITURES	7,185,246	2,966	7,188,212	6,922,827	265,385
Other Financing Sources:					
Operating Transfer In	7,185,246	2,966	7,188,212	6,922,827	265,385
Total Other Financing Sources	7,185,246	2,966	7,188,212	6,922,827	265,385
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, 2015

<u>School: No. 68 Don Bosco</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers		\$ 63,485	\$ 63,485	\$ 63,485	
Grades 6-8 - Salaries of Teachers	\$ 2,105,901	(66,102)	2,039,799	1,791,891	\$ 247,908
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	15,000		15,000		15,000
Other Purchased Services (400-500 series)	500		500		500
General Supplies	51,050	14,987	66,037	61,025	5,012
Textbooks	22,000	(14,987)	7,013		7,013
Other Objects	15,000	-	15,000	-	15,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,209,451	(2,617)	2,206,834	1,916,401	290,433
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	110,827		110,827	101,600	9,227
Other Salaries for Instruction	99,408		99,408	94,169	5,239
General Supplies	2,000	-	2,000	1,590	410
Total Learning and/or Language Disabilities	212,235	-	212,235	197,359	14,876
Resource Room/Resource Center:					
Salaries of Teachers	498,696	(100,000)	398,696	370,570	28,126
General Supplies	2,000	-	2,000	639	1,361
Total Resource Room/Resource Center	500,696	(100,000)	400,696	371,209	29,487
TOTAL SPECIAL EDUCATION - INSTRUCTION	712,931	(100,000)	612,931	568,568	44,363
Bilingual Education - Instruction					
Salaries of Teachers	366,239	(100,000)	266,239	222,323	43,916
General Supplies	3,000	-	3,000	2,661	339
Total Bilingual Education - Instruction	369,239	(100,000)	269,239	224,984	44,255
School-Spon. Cocurricular Actvts. - Inst.					
Purchased Services (300-500 series)	8,000		8,000		8,000
Supplies and Materials	2,000		2,000		2,000
Other Objects	200	-	200	-	200
Total School-Spon. Cocurricular Actvts. - Inst.	10,200	-	10,200	-	10,200
Before/After School Programs - Instruction					
Salaries of Teachers	9,094	-	9,094	2,363	6,731
Total Before/After School Programs - Instruction	9,094	-	9,094	2,363	6,731
Total Before/After School Programs	9,094	-	9,094	2,363	6,731
Total Instruction and At-Risk Programs	3,310,915	(202,617)	3,108,298	2,712,316	395,982
Undistributed Expend. - Attend. & Social Work					
Salaries	8,594	-	8,594	-	8,594
Total Undistributed Expend. - Attend. & Social Work	8,594	-	8,594	-	8,594
Undistributed Expenditures - Health Services					
Salaries	78,328	12,794	91,122	91,122	-
Total Undistributed Expenditures - Health Services	78,328	12,794	91,122	91,122	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	122,474		122,474	119,513	2,961
Supplies and Materials	8,000	-	8,000	-	8,000
Total Undist. Expend. - Guidance Services	130,474	-	130,474	119,513	10,961

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 68 Don Bosco</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 106,251		\$ 106,251	\$ 99,027	\$ 7,224
Supplies and Materials	5,000	-	5,000	2,650	2,350
Total Undist. Expend. - Edu. Media Serv./Sch. Library	111,251	-	111,251	101,677	9,574
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	321,067		321,067	291,469	29,598
Salaries of Secretarial and Clerical Assistants	86,480		86,480	63,472	23,008
Supplies and Materials	5,000	-	5,000	1,754	3,246
Total Undist. Expend. - Support Serv. - School Admin.	412,547	-	412,547	356,695	55,852
Undist. Expend. - Custodial Services					
Salaries	59,025		59,025	59,025	-
Salaries of Non-instructional Aides	39,012		39,012	21,044	17,968
General Supplies	2,000	-	2,000	1,473	527
Total Undist. Expend. - Custodial Services	100,037	-	100,037	81,542	18,495
Undist. Expend. - Security					
Salaries	90,952		90,952	84,721	6,231
General Supplies	1,000	-	1,000	863	137
Total Undist. Expend. - Security	91,952	-	91,952	85,584	6,368
Total Undist. Expend. - Oper. & Maint. Of Plant	191,989	-	191,989	167,126	24,863
UNALLOCATED BENEFITS					
Social Security Contributions	27,641	\$ 2,062	29,703	29,703	
Health Benefits	978,539	(22,685)	955,854	859,110	96,744
TOTAL UNALLOCATED BENEFITS	1,006,180	(20,623)	985,557	888,813	96,744
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,006,180	(20,623)	985,557	888,813	96,744
TOTAL UNDISTRIBUTED EXPENDITURES	1,939,363	(7,829)	1,931,534	1,724,946	206,588
TOTAL CURRENT EXPENDITURES	5,250,278	(210,446)	5,039,832	4,437,262	602,570
TOTAL SCHOOL BASED EXPENDITURES	5,250,278	(210,446)	5,039,832	4,437,262	602,570
Other Financing Sources:					
Operating Transfer In	5,250,278	(210,446)	5,039,832	4,437,262	602,570
Total Other Financing Sources	5,250,278	(210,446)	5,039,832	4,437,262	602,570
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, 2015

<u>School: No. 75 NSW</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:					
Kindergarten - Salaries of Teachers	\$ 60,308		\$ 60,308	\$ 41,670	\$ 18,638
Grades 1-5 - Salaries of Teachers	735,254	\$ 75,350	810,604	807,844	2,760
Grades 6-8 - Salaries of Teachers	514,560	(5,478)	509,082	480,084	28,998
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	32,267	13,880	46,147	46,147	
General Supplies	30,050	787	30,837	23,414	7,423
Textbooks	1,000	(1,000)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,373,439	83,539	1,456,978	1,399,159	57,819
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	452,579	59,787	512,366	512,366	
Other Salaries for Instruction	314,591	(33,385)	281,206	279,487	1,719
General Supplies	12,750	2,000	14,750	14,361	389
Textbooks	2,000	(2,000)	-	-	-
Total Cognitive - Mild	781,920	26,402	808,322	806,214	2,108
Cognitive - Moderate:					
Salaries of Teachers	52,027	(30,612)	21,415	-	21,415
Total Cognitive - Moderate	52,027	(30,612)	21,415	-	21,415
Learning and/or Language Disabilities:					
General Supplies	4,250		4,250	3,808	442
Textbooks	1,000	(1,000)	-	-	-
Total Learning and/or Language Disabilities	5,250	(1,000)	4,250	3,808	442
Auditory Impairments:					
Salaries of Teachers	58,992	(25,000)	33,992	28,367	5,625
Total Auditory Impairments	58,992	(25,000)	33,992	28,367	5,625
Resource Room/Resource Center:					
Salaries of Teachers	171,014	(40,000)	131,014	112,126	18,888
General Supplies	2,250	(2,250)	-	-	-
Textbooks	1,000	(1,000)	-	-	-
Total Resource Room/Resource Center	174,264	(43,250)	131,014	112,126	18,888
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,072,453	(73,460)	998,993	950,515	48,478
School-Spon. Cocurricular Athletics - Inst.					
Supplies and Materials	1,750	-	1,750	-	1,750
Total School-Spon. Cocurricular Athletics - Inst.	1,750	-	1,750	-	1,750
Before/After School Programs - Instruction					
Salaries of Teachers	29,155		29,155	19,312	9,843
Other Salaries for Instruction	16,380	-	16,380	9,900	6,480
Total Before/After School Programs - Instruction	45,535	-	45,535	29,212	16,323
Total Before/After School Programs	45,535	-	45,535	29,212	16,323
Total Instruction and At-Risk Programs	2,493,177	10,079	2,503,256	2,378,886	124,370
Undistributed Expend. - Attend. & Social Work					
Salaries	8,594	-	8,594	-	8,594
Total Undistributed Expend. - Attend. & Social Work	8,594	-	8,594	-	8,594

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 75 NSW</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 103,540		\$ 103,540	\$ 96,022	\$ 7,518
Supplies and Materials	250	-	250	248	2
Total Undistributed Expenditures - Health Services	103,790	-	103,790	96,270	7,520
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	53,420		53,420	49,304	4,116
Supplies and Materials	150	-	150	150	-
Total Undist. Expend. - Guidance Services	53,570	-	53,570	49,454	4,116
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	150	-	150	147	3
Total Undist. Expend. - Improvement of Inst. Serv.	150	-	150	147	3
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	54,678		54,678	50,967	3,711
Supplies and Materials	1,500	-	1,500	1,219	281
Total Undist. Expend. - Edu. Media Serv./Sch. Library	56,178	-	56,178	52,186	3,992
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	500		500	-	500
Other Purchased Services (400-500 series)	500	-	500	-	500
	1,000	-	1,000	-	1,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	144,077		144,077	141,356	2,721
Salaries of Secretarial and Clerical Assistants	64,425		64,425	49,919	14,506
Other Purchased Services (400-500 series)	200		200	26	174
Supplies and Materials	2,000		2,000	2,000	-
Other Objects	2,000	-	2,000	2,000	-
Total Undist. Expend. - Support Serv. - School Admin.	212,702	-	212,702	195,301	17,401
Undist. Expend. - Custodial Services					
Salaries	57,475		57,475	57,475	-
Salaries of Non-instructional Aides	45,250		45,250	35,736	9,514
General Supplies	500	-	500	287	213
Total Undist. Expend. - Custodial Services	103,225	-	103,225	93,498	9,727
Undist. Expend. - Security					
Salaries	36,951		36,951	34,636	2,315
General Supplies	1,500	\$ (37)	1,463	-	1,463
Total Undist. Expend. - Security	38,451	(37)	38,414	34,636	3,778
Total Undist. Expend. - Oper. & Maint. Of Plant	141,676	(37)	141,639	128,134	13,505
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000	-	2,000	1,620	380
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,620	380
UNALLOCATED BENEFITS					
Social Security Contributions	43,918	6,193	50,111	50,065	46
Other Retirement Contributions - Regular	7,508	(715)	6,793	6,569	224
Health Benefits	810,521	9,980	820,501	786,160	34,341
TOTAL UNALLOCATED BENEFITS	861,947	15,458	877,405	842,794	34,611
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	861,947	15,458	877,405	842,794	34,611
TOTAL UNDISTRIBUTED EXPENDITURES	1,441,607	15,421	1,457,028	1,365,906	91,122
TOTAL CURRENT EXPENDITURES	3,934,784	25,500	3,960,284	3,744,792	215,492
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5		2,250	2,250	2,250	-
Grades 6-8	-	2,250	2,250	2,250	-
Total Equipment	-	4,500	4,500	4,500	-
TOTAL CAPITAL OUTLAY	-	4,500	4,500	4,500	-
TOTAL SCHOOL BASED EXPENDITURES	3,934,784	30,000	3,964,784	3,749,292	215,492
Other Financing Sources:					
Operating Transfer In	3,934,784	30,000	3,964,784	3,749,292	215,492
Total Other Financing Sources	3,934,784	30,000	3,964,784	3,749,292	215,492
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, 2015

<u>School: HS Academies (042 Silk City, 065 YES, 069 Destiny, 077 GFA</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>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Textbooks	\$ 150	\$ (150)	-	-	-
Total Learning and/or Language Disabilities	150	(150)	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	105,281	(33,338)	\$ 71,943	\$ 60,048	\$ 11,895
General Supplies	150		150	150	
Textbooks	150	(150)	-	-	-
Total Behavioral Disabilities	105,581	(33,488)	72,093	60,198	11,895
Resource Room/Resource Center:					
Salaries of Teachers	741,276	99,778	841,054	830,348	10,706
Other Salaries for Instruction	68,449		68,449	65,795	2,654
General Supplies	150	-	150	150	-
Total Resource Room/Resource Center	809,875	99,778	909,653	896,293	13,360
TOTAL SPECIAL EDUCATION - INSTRUCTION	915,606	66,140	981,746	956,491	25,255
Bilingual Education - Instruction					
Salaries of Teachers	26,014	-	26,014	25,475	539
Total Bilingual Education - Instruction	26,014	-	26,014	25,475	539
Before/After School Programs - Instruction					
Salaries of Teachers	14,042		14,042	6,050	7,992
Other Salaries for Instruction	3,144	-	3,144	1,386	1,758
Total Before/After School Programs - Instruction	17,186	-	17,186	7,436	9,750
Before/After School Programs - Support					
Salaries	1,360	-	1,360	-	1,360
Total Before/After School Programs - Support	1,360	-	1,360	-	1,360
Total Before/After School Programs	18,546	-	18,546	7,436	11,110
Summer School - Instruction					
Salaries of Teachers	5,000		5,000	5,000	
Other Salaries for Instruction	9,000	-	9,000	8,973	27
Total Summer School - Instruction	14,000	-	14,000	13,973	27
Summer School - Support					
Salaries	13,000	(98)	12,902	4,812	8,090
Total Summer School - Support	13,000	(98)	12,902	4,812	8,090
Total Summer School	27,000	(98)	26,902	18,785	8,117
Alternative Education Program - Instruction					
Salaries of Teachers	3,261,936	87,014	3,348,950	3,348,593	357
Other Salaries for Instruction	523,067	(36,580)	486,487	469,238	17,249
Purchased Professional & Technical Services	3,500	(1,500)	2,000		2,000
Other Purchased Services (400-500 series)	2,500		2,500	510	1,990
General Supplies	24,814	13,042	37,856	27,593	10,263
Textbooks	9,800	(5,113)	4,687	3,885	802
Other Objects	4,500	(500)	4,000	3,733	267
Total Alternative Education Program - Instruction	3,830,117	56,363	3,886,480	3,853,552	32,928
Alternative Education Program - Support					
Salaries	1,473,706	(95,344)	1,378,362	1,327,907	50,455
Purchased Professional and Technical Services	1,300	(574)	726		726
Purchased Services (400-500 series)	1,590	(1,200)	390	390	
Supplies and Materials	22,266	(5,339)	16,927	11,322	5,605
Other Objects	1,500	-	1,500	1,500	-
Total Alternative Education Program - Support	1,500,362	(102,457)	1,397,905	1,341,119	56,786
Total Alternative Education Program	5,330,479	(46,094)	5,284,385	5,194,671	89,714
Total Instruction and At-Risk Programs	6,317,645	19,948	6,337,593	6,202,858	134,735
Undistributed Expend. - Attend. & Social Work					
Salaries	8,594	(1,619)	6,975		6,975
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	17,897	(1,215)	16,682	15,283	1,399
Total Undistributed Expend. - Attend. & Social Work	26,491	(2,834)	23,657	15,283	8,374

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: HS Academics (042 Silk City, 065 YES, 069 Destiny, 077 GFA</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expenditures - Health Services					
Salaries	\$ 55,449	\$ 101,618	\$ 157,067	\$ 157,067	-
Total Undistributed Expenditures - Health Services	55,449	101,618	157,067	157,067	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	212,294	(11,688)	200,606	170,616	\$ 29,990
Total Undist. Expend. - Guidance Services	212,294	(11,688)	200,606	170,616	29,990
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	558,554	(103,796)	454,758	454,757	1
Instructional Coaches	60,456	-	60,456	58,952	1,504
Total Undist. Expend. - Improvement of Inst. Serv.	619,010	(103,796)	515,214	513,709	1,505
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	122,780		122,780	122,669	111
Salaries of Secretarial and Clerical Assistants	60,535	(4,000)	56,535	56,323	212
Total Undist. Expend. - Support Serv. - School Admin.	183,315	(4,000)	179,315	178,992	323
Undist. Expend. - Custodial Services					
Salaries	158,305		158,305	158,305	
Salaries of Non-instructional Aides	12,740	7,071	19,811	10,245	9,566
Total Undist. Expend. - Custodial Services	171,045	7,071	178,116	168,550	9,566
Undist. Expend. - Security					
Purchased Professional & Technical Services		695	695	695	
General Supplies	-	4,524	4,524	4,524	-
Total Undist. Expend. - Security	-	5,219	5,219	5,219	-
Total Undist. Expend. - Oper. & Maint. Of Plant	171,045	12,290	183,335	173,769	9,566
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,200	-	5,200	3,543	1,657
Total Undist. Expend. - Student Transportation Serv.	5,200	-	5,200	3,543	1,657
UNALLOCATED BENEFITS					
Social Security Contributions	102,832	2,716	105,548	105,347	201
Other Retirement Contributions - Regular	6,092	1,864	7,956	3,588	4,368
Health Benefits	1,790,856	(92,813)	1,698,043	1,604,152	93,891
TOTAL UNALLOCATED BENEFITS	1,899,780	(88,233)	1,811,547	1,713,087	98,460
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,899,780	(88,233)	1,811,547	1,713,087	98,460
TOTAL UNDISTRIBUTED EXPENDITURES	3,172,584	(96,643)	3,075,941	2,926,066	149,875
TOTAL CURRENT EXPENDITURES	9,490,229	(76,695)	9,413,534	9,128,924	284,610
TOTAL SCHOOL BASED EXPENDITURES	9,490,229	(76,695)	9,413,534	9,128,924	284,610
Other Financing Sources:					
Operating Transfer In	9,490,229	(76,695)	9,413,534	9,128,924	284,610
Total Other Financing Sources	9,490,229	(76,695)	9,413,534	9,128,924	284,610
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, 2015

<u>School: No. 304 STEM</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 3,135,248	\$ 62,155	\$ 3,197,403	\$ 2,893,630	\$ 303,773
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	2,000	1,000	3,000	1,050	1,950
Other Purchased Services (400-500 series)	2,000	400	2,400	331	2,069
General Supplies	95,595	(7,400)	88,195	64,138	24,057
Textbooks	10,000	-	10,000	3,353	6,647
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,244,843	56,155	3,300,998	2,962,502	338,496
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	4,100		4,100	4,099	1
Textbooks	600	-	600	162	438
Total Cognitive - Mild	4,700	-	4,700	4,261	439
Cognitive - Moderate:					
General Supplies	150	(150)			
Textbooks	150	-	150	-	150
Total Cognitive - Moderate	300	(150)	150	-	150
Learning and/or Language Disabilities:					
Salaries of Teachers	60,456	(22,085)	38,371		38,371
Other Salaries for Instruction	30,860	-	30,860	29,580	1,280
Total Learning and/or Language Disabilities	91,316	(22,085)	69,231	29,580	39,651
Multiple Disabilities:					
General Supplies	3,000	(3,000)			
Textbooks	2,000	-	2,000	2,000	-
Total Multiple Disabilities	5,000	(3,000)	2,000	2,000	-
Resource Room/Resource Center:					
Salaries of Teachers	329,748	(60,000)	269,748	248,243	21,505
General Supplies	2,000		2,000	1,949	51
Textbooks	1,000	-	1,000	1,000	-
Total Resource Room/Resource Center	332,748	(60,000)	272,748	251,192	21,556
TOTAL SPECIAL EDUCATION - INSTRUCTION	434,064	(85,235)	348,829	287,033	61,796
Bilingual Education - Instruction					
Salaries of Teachers	321,172	(80,000)	241,172	238,595	2,577
General Supplies	1,000		1,000		1,000
Textbooks	1,000	-	1,000	1,000	-
Total Bilingual Education - Instruction	323,172	(80,000)	243,172	239,595	3,577
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	33,843	-	33,843	17,821	16,022
Total School-Spon. Cocurricular Actvts. - Inst.	33,843	-	33,843	17,821	16,022
School-Spon. Cocurricular Athletics - Inst.					
Salaries	608,403	22,437	630,840	626,618	4,222
Purchased Services (300-500 series)	109,660	24,424	134,084	127,435	6,649
Supplies and Materials	109,700	6,791	116,491	107,378	9,113
Other Objects	14,200	-	14,200	14,185	15
Total School-Spon. Cocurricular Athletics - Inst.	841,963	53,652	895,615	875,616	19,999
Before/After School Programs - Instruction					
Salaries of Teachers	21,914		21,914	9,563	12,351
Other Salaries for Instruction	7,680	-	7,680	6,082	1,598
Total Before/After School Programs - Instruction	29,594	-	29,594	15,645	13,949
Total Before/After School Programs	29,594	-	29,594	15,645	13,949
Total Instruction and At-Risk Programs	4,907,479	(55,428)	4,852,051	4,398,212	453,839
Undistributed Expend. - Attend. & Social Work					
Salaries	98,584	(17,936)	80,648	74,259	6,389
Total Undistributed Expend. - Attend. & Social Work	98,584	(17,936)	80,648	74,259	6,389

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 304 STEM</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expenditures - Health Services					
Salaries	\$ 52,228	-	\$ 52,228	\$ 48,501	\$ 3,727
Total Undistributed Expenditures - Health Services	52,228	-	52,228	48,501	3,727
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	299,909		299,909	272,005	27,904
Salaries of Secretarial and Clerical Assistants	52,228		52,228	47,801	4,427
Supplies and Materials	1,500	-	1,500	1,500	-
Total Undist. Expend. - Guidance Services	353,637	-	353,637	321,306	32,331
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	360,301	\$ 82,802	443,103	443,102	1
Other Salaries	11,050	-	11,050	-	11,050
Purchased Prof. Educational Services	1,000	6,000	7,000	5,919	1,081
Total Undist. Expend. - Improvement of Inst. Serv.	372,351	88,802	461,153	449,021	12,132
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	2,000	-	2,000	1,544	456
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,000	-	2,000	1,544	456
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	435,822	(80,000)	355,822	338,158	17,664
Salaries of Secretarial and Clerical Assistants	176,353	26,972	203,325	203,324	1
Other Purchased Services (400-500 series)	1,500	398	1,898	1,651	247
Supplies and Materials	7,853	(398)	7,455	6,856	599
Total Undist. Expend. - Support Serv. - School Admin.	621,528	(53,028)	568,500	549,989	18,511
Undist. Expend. - Custodial Services					
Salaries	120,500		120,500	120,500	-
Salaries of Non-instructional Aides	25,480	-	25,480	18,837	6,643
Total Undist. Expend. - Custodial Services	145,980	-	145,980	139,337	6,643
Undist. Expend. - Security					
Salaries	152,754	758	153,512	153,511	1
General Supplies	66,382	-	66,382	66,151	231
Total Undist. Expend. - Security	219,136	758	219,894	219,662	232
Total Undist. Expend. - Oper. & Maint. Of Plant	365,116	758	365,874	358,999	6,875
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	131,180	(21,608)	109,572	109,462	110
Total Undist. Expend. - Student Transportation Serv.	131,180	(21,608)	109,572	109,462	110
UNALLOCATED BENEFITS					
Social Security Contributions	73,092	45,053	118,145	118,016	129
Other Retirement Contributions - Regular	16,104	(1,052)	15,052	12,025	3,027
Health Benefits	1,380,041	(76,353)	1,303,688	1,184,194	119,494
TOTAL UNALLOCATED BENEFITS	1,469,237	(32,352)	1,436,885	1,314,235	122,650
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,469,237	(32,352)	1,436,885	1,314,235	122,650
TOTAL UNDISTRIBUTED EXPENDITURES	3,465,861	(35,364)	3,430,497	3,227,316	203,181
TOTAL CURRENT EXPENDITURES	8,373,340	(90,792)	8,282,548	7,625,528	657,020
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	7,600	-	7,600	6,909	691
Total Equipment	7,600	-	7,600	6,909	691
TOTAL CAPITAL OUTLAY	7,600	-	7,600	6,909	691
TOTAL SCHOOL BASED EXPENDITURES	8,380,940	(90,792)	8,290,148	7,632,437	657,711
Other Financing Sources:					
Operating Transfer In	8,380,940	(90,792)	8,290,148	7,632,437	657,711
Total Other Financing Sources	8,380,940	(90,792)	8,290,148	7,632,437	657,711
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, 2015

<u>School: No. 305 SET</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,909,470	\$ (42,895)	\$ 2,866,575	\$ 2,785,720	\$ 80,855
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	8,375		8,375	8,000	375
Other Purchased Services (400-500 series)	3,250		3,250		3,250
General Supplies	27,000	9,425	36,425	22,482	13,943
Textbooks	13,940	(12,925)	1,015	-	1,015
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,962,035	(46,395)	2,915,640	2,816,202	99,438
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	67,835	10,352	78,187	78,187	
Other Salaries for Instruction	55,185		55,185	46,454	8,731
General Supplies	900		900	877	23
Textbooks	900	-	900	900	-
Total Cognitive - Mild	124,820	10,352	135,172	126,418	8,754
Learning and/or Language Disabilities:					
Salaries of Teachers	58,084		58,084	55,122	2,962
Other Salaries for Instruction	196,268	-	196,268	186,302	9,966
Total Learning and/or Language Disabilities	254,352	-	254,352	241,424	12,928
Behavioral Disabilities:					
Other Salaries for Instruction	37,178	-	37,178	35,490	1,688
Total Behavioral Disabilities	37,178	-	37,178	35,490	1,688
Multiple Disabilities:					
General Supplies	9,150		9,150	6,048	3,102
Textbooks	9,150	-	9,150	9,149	1
Total Multiple Disabilities	18,300	-	18,300	15,197	3,103
Resource Room/Resource Center:					
Salaries of Teachers	454,503	8,700	463,203	463,203	
General Supplies	7,050		7,050	4,845	2,205
Textbooks	7,050	-	7,050	7,050	-
Total Resource Room/Resource Center	468,603	8,700	477,303	475,098	2,205
TOTAL SPECIAL EDUCATION - INSTRUCTION	903,253	19,052	922,305	893,627	28,678
Bilingual Education - Instruction					
Salaries of Teachers	120,941		120,941	103,602	17,339
General Supplies	2,500		2,500	2,335	165
Textbooks	2,500	-	2,500	-	2,500
Total Bilingual Education - Instruction	125,941	-	125,941	105,937	20,004
School-Spon. Cocurricular Actvts. - Inst.					
Other Objects	365	-	365	-	365
Total School-Spon. Cocurricular Actvts. - Inst.	365	-	365	-	365
School-Spon. Cocurricular Athletics - Inst.					
Salaries	520	-	520	-	520
Total School-Spon. Cocurricular Athletics - Inst.	520	-	520	-	520
Before/After School Programs - Instruction					
Salaries of Teachers	18,785	-	18,785	-	18,785
Total Before/After School Programs - Instruction	18,785	-	18,785	-	18,785
Before/After School Programs - Support					
Salaries	2,500	-	2,500	-	2,500
Total Before/After School Programs - Support	2,500	-	2,500	-	2,500
Total Before/After School Programs	21,285	-	21,285	-	21,285
Total Instruction and At-Risk Programs	4,013,399	(27,343)	3,986,056	3,815,766	170,290

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: No. 305 SET

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 43,031	-	\$ 43,031	\$ 41,192	\$ 1,839
Total Undistributed Expend. - Attend. & Social Work	43,031	-	43,031	41,192	1,839
Undistributed Expenditures - Health Services					
Salaries	53,240	\$ 23,848	77,088	77,088	
Supplies and Materials	250	-	250	201	49
Total Undistributed Expenditures - Health Services	53,490	23,848	77,338	77,289	49
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	243,049	3,133	246,182	243,650	2,532
Other Objects	1,200	-	1,200	-	1,200
Total Undist. Expend. - Guidance Services	244,249	3,133	247,382	243,650	3,732
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	345,104	-	345,104	341,578	3,526
Total Undist. Expend. - Improvement of Inst. Serv.	345,104	-	345,104	341,578	3,526
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	107,945		107,945	101,342	6,603
Purchased Professional and Technical Services	1,850		1,850	-	1,850
Supplies and Materials	1,550	-	1,550	-	1,550
Total Undist. Expend. - Edu. Media Serv./Sch. Library	111,345	-	111,345	101,342	10,003
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	215,360	7,387	222,747	222,746	1
Salaries of Secretarial and Clerical Assistants	106,006		106,006	97,752	8,254
Other Purchased Services (400-500 series)	5,000		5,000	3,128	1,872
Supplies and Materials	10,000	-	10,000	9,471	529
Total Undist. Expend. - Support Serv. - School Admin.	336,366	7,387	343,753	333,097	10,656
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	4,000	-	4,000	391	3,609
Total Undist. Expend. - Student Transportation Serv.	4,000	-	4,000	391	3,609
UNALLOCATED BENEFITS					
Social Security Contributions	39,640	6,206	45,846	45,755	91
Other Retirement Contributions - Regular	17,199	(1,551)	15,648	14,829	819
Health Benefits	1,346,742	(15,179)	1,331,563	1,152,481	179,082
TOTAL UNALLOCATED BENEFITS	1,403,581	(10,524)	1,393,057	1,213,065	179,992
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,403,581	(10,524)	1,393,057	1,213,065	179,992
TOTAL UNDISTRIBUTED EXPENDITURES	2,541,166	23,844	2,565,010	2,351,604	213,406
TOTAL CURRENT EXPENDITURES	6,554,565	(3,499)	6,551,066	6,167,370	383,696
TOTAL SCHOOL BASED EXPENDITURES	6,554,565	(3,499)	6,551,066	6,167,370	383,696
Other Financing Sources:					
Operating Transfer In	6,554,565	(3,499)	6,551,066	6,167,370	383,696
Total Other Financing Sources	6,554,565	(3,499)	6,551,066	6,167,370	383,696
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, 2015

<u>School: No. 306 BTMF</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 2,838,398	\$ 30,987	\$ 2,869,385	\$ 2,709,493	\$ 159,892
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	5,000		5,000	2,343	2,657
Purchased Technical Services	1,000		1,000		1,000
Other Purchased Services (400-500 series)	4,000	688	4,688	4,365	323
General Supplies	46,970	17,691	64,661	56,624	8,037
Textbooks	16,250	(1,900)	14,350	14,267	83
Other Objects	-	240	240	240	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,911,618	47,706	2,959,324	2,787,332	171,992
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Other Salaries for Instruction		29,398	29,398	29,324	74
General Supplies	7,850	3,659	11,509	8,122	3,387
Textbooks	600	-	600	-	600
Total Cognitive - Mild	8,450	33,057	41,507	37,446	4,061
Learning and/or Language Disabilities:					
Salaries of Teachers	124,438	8,177	132,615	132,615	
Other Salaries for Instruction	321,632	24,347	345,979	344,277	1,702
Total Learning and/or Language Disabilities	446,070	32,524	478,594	476,892	1,702
Behavioral Disabilities:					
Other Salaries for Instruction	47,059	-	47,059	-	47,059
Total Behavioral Disabilities	47,059	-	47,059	-	47,059
Multiple Disabilities:					
General Supplies	1,500	-	1,500	-	1,500
Total Multiple Disabilities	1,500	-	1,500	-	1,500
Resource Room/Resource Center:					
Salaries of Teachers	680,030	(141,045)	538,985	508,683	30,302
Other Salaries for Instruction		28,508	28,508	28,508	
Textbooks	3,150	-	3,150	3,150	-
Total Resource Room/Resource Center	683,180	(112,537)	570,643	540,341	30,302
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,186,259	(46,956)	1,139,303	1,054,679	84,624
Bilingual Education - Instruction					
Salaries of Teachers	169,950		169,950	120,241	49,709
Textbooks	3,000	-	3,000	2,768	232
Total Bilingual Education - Instruction	172,950	-	172,950	123,009	49,941
Before/After School Programs - Instruction					
Salaries of Teachers	3,520	3,700	7,220	2,912	4,308
Total Before/After School Programs - Instruction	3,520	3,700	7,220	2,912	4,308
Total Before/After School Programs	3,520	3,700	7,220	2,912	4,308
Total Instruction and At-Risk Programs	4,274,347	4,450	4,278,797	3,967,932	310,865
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	45,000	44,260	89,260	89,259	1
Salaries of Community/School Coordinators	49,383	(13,260)	36,123	19,635	16,488
Total Undistributed Expend. - Attend. & Social Work	94,383	31,000	125,383	108,894	16,489
Undistributed Expenditures - Health Services					
Salaries	55,328		55,328	51,661	3,667
Supplies and Materials	1,000	-	1,000	793	207
Total Undistributed Expenditures - Health Services	56,328	-	56,328	52,454	3,874

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 306 BTMF</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	\$ 314,800		\$ 314,800	\$ 263,922	\$ 50,878
Salaries of Secretarial and Clerical Assistants	54,178		54,178	50,951	3,227
Supplies and Materials	1,200	-	1,200	1,149	51
Total Undist. Expend. - Guidance Services	370,178	-	370,178	316,022	54,156
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	296,203	-	296,203	295,603	600
Total Undist. Expend. - Improvement of Inst. Serv.	296,203	-	296,203	295,603	600
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	2,000	-	2,000	1,027	973
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,000	-	2,000	1,027	973
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	3,000	\$ (3,000)			
Other Purchased Services (400-500 series)	3,000	-	3,000	2,466	534
	6,000	(3,000)	3,000	2,466	534
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	156,875	50,341	207,216	207,215	1
Salaries of Secretarial and Clerical Assistants	108,356		108,356	101,902	6,454
Other Purchased Services (400-500 series)	6,000	(1,528)	4,472		4,472
Supplies and Materials	10,000	(4,400)	5,600	2,431	3,169
Other Objects	2,000	(2,000)	-	-	-
Total Undist. Expend. - Support Serv. - School Admin.	283,231	42,413	325,644	311,548	14,096
Undist. Expend. - Security					
Salaries	91,929	-	91,929	80,766	11,163
Total Undist. Expend. - Security	91,929	-	91,929	80,766	11,163
Total Undist. Expend. - Oper. & Maint. Of Plant	91,929	-	91,929	80,766	11,163
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	7,000	-	7,000	5,587	1,413
Total Undist. Expend. - Student Transportation Serv.	7,000	-	7,000	5,587	1,413
UNALLOCATED BENEFITS					
Social Security Contributions	56,228	8,503	64,731	64,724	7
Other Retirement Contributions - Regular	17,105	(133)	16,972	1,306	15,666
Health Benefits	1,466,405	(116,434)	1,349,971	1,218,958	131,013
TOTAL UNALLOCATED BENEFITS	1,539,738	(108,064)	1,431,674	1,284,988	146,686
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,539,738	(108,064)	1,431,674	1,284,988	146,686
TOTAL UNDISTRIBUTED EXPENDITURES	2,746,990	(37,651)	2,709,339	2,459,355	249,984
TOTAL CURRENT EXPENDITURES	7,021,337	(33,201)	6,988,136	6,427,287	560,849
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	10,000	(6,500)	3,500	3,334	166
Total Equipment	10,000	(6,500)	3,500	3,334	166
TOTAL CAPITAL OUTLAY	10,000	(6,500)	3,500	3,334	166
TOTAL SCHOOL BASED EXPENDITURES	7,031,337	(39,701)	6,991,636	6,430,621	561,015
Other Financing Sources:					
Operating Transfer In	7,031,337	(39,701)	6,991,636	6,430,621	561,015
Total Other Financing Sources	7,031,337	(39,701)	6,991,636	6,430,621	561,015
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, 2015

School: No. 307 ACT

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	\$ 3,241,586	\$ (30,874)	\$ 3,210,712	\$ 3,028,835	\$ 181,877
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	6,000		6,000	1,599	4,401
Other Purchased Services (400-500 series)	6,000		6,000		6,000
General Supplies	48,907	6,470	55,377	36,417	18,960
Textbooks	2,500	(1,500)	1,000	967	33
Other Objects	2,000	-	2,000	-	2,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,306,993	(25,904)	3,281,089	3,067,818	213,271
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Other Salaries for Instruction	32,267		32,267	30,309	1,958
General Supplies	3,500	-	3,500	-	3,500
Total Cognitive - Mild	35,767	-	35,767	30,309	5,458
Learning and/or Language Disabilities:					
Salaries of Teachers	59,756		59,756	57,339	2,417
Other Salaries for Instruction	139,416		139,416	132,302	7,114
General Supplies	1,500	-	1,500	-	1,500
Total Learning and/or Language Disabilities	200,672	-	200,672	189,641	11,031
Behavioral Disabilities:					
Salaries of Teachers	105,404	30,901	136,305	136,305	
General Supplies	1,500	-	1,500	278	1,222
Total Behavioral Disabilities	106,904	30,901	137,805	136,583	1,222
Multiple Disabilities:					
Salaries of Teachers		57,141	57,141	52,522	4,619
Other Salaries for Instruction		68,527	68,527	66,591	1,936
General Supplies	1,500	-	1,500	-	1,500
Total Multiple Disabilities	1,500	125,668	127,168	119,113	8,055
Resource Room/Resource Center:					
Salaries of Teachers	766,964	-	766,964	735,330	31,634
Total Resource Room/Resource Center	766,964	-	766,964	735,330	31,634
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,111,807	156,569	1,268,376	1,210,976	57,400
Bilingual Education - Instruction					
Salaries of Teachers	559,649		559,649	493,943	65,706
General Supplies	2,500	-	2,500	-	2,500
Total Bilingual Education - Instruction	562,149	-	562,149	493,943	68,206
Before/After School Programs - Instruction					
Salaries of Teachers	920	-	920	-	920
Total Before/After School Programs - Instruction	920	-	920	-	920
Total Before/After School Programs	920	-	920	-	920
Total Instruction and At-Risk Programs	4,981,869	130,665	5,112,534	4,772,737	339,797
Undistributed Expend. - Attend. & Social Work					
Salaries	63,481		63,481	50,451	13,030
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	47,459	-	47,459	45,222	2,237
Total Undistributed Expend. - Attend. & Social Work	110,940	-	110,940	95,673	15,267

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 307 ACT</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	\$ 99,340		\$ 99,340	\$ 96,642	\$ 2,698
Supplies and Materials	300	-	300	278	22
Total Undistributed Expenditures - Health Services	99,640	-	99,640	96,920	2,720
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	183,070		183,070	163,703	19,367
Supplies and Materials	500	-	500	500	-
Total Undist. Expend. - Guidance Services	183,570	-	183,570	164,203	19,367
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	323,003	\$ 4,101	327,104	327,103	1
Salaries of Sec. and Clerical Assist.	30,889	3,623	34,512	34,512	
Instructional Coaches	106,251	-	106,251	99,027	7,224
Total Undist. Expend. - Improvement of Inst. Serv.	460,143	7,724	467,867	460,642	7,225
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	2,000	-	2,000	324	1,676
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,000	-	2,000	324	1,676
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	202,350		202,350	200,712	1,638
Salaries of Secretarial and Clerical Assistants	75,498	865	76,363	70,412	5,951
Other Purchased Services (400-500 series)	2,000		2,000	1,119	881
Supplies and Materials	17,093	(4,970)	12,123	9,796	2,327
Total Undist. Expend. - Support Serv. - School Admin.	296,941	(4,105)	292,836	282,039	10,797
Undist. Expend. - Custodial Services					
Salaries	62,425	-	62,425	62,425	-
Total Undist. Expend. - Custodial Services	62,425	-	62,425	62,425	-
Undist. Expend. - Security					
Salaries	97,519	-	97,519	94,982	2,537
Total Undist. Expend. - Security	97,519	-	97,519	94,982	2,537
Total Undist. Expend. - Oper. & Maint. Of Plant	159,944	-	159,944	157,407	2,537
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000	-	5,000	2,766	2,234
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	2,766	2,234
UNALLOCATED BENEFITS					
Social Security Contributions	47,997	13,500	61,497	61,431	66
Other Retirement Contributions - Regular	17,645	(1,271)	16,374	12,319	4,055
Health Benefits	1,436,425	(20,844)	1,415,581	1,334,236	81,345
TOTAL UNALLOCATED BENEFITS	1,502,067	(8,615)	1,493,452	1,407,986	85,466
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,502,067	(8,615)	1,493,452	1,407,986	85,466
TOTAL UNDISTRIBUTED EXPENDITURES	2,820,245	(4,996)	2,815,249	2,667,960	147,289
TOTAL CURRENT EXPENDITURES	7,802,114	125,669	7,927,783	7,440,697	487,086
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	5,250	-	5,250	-	5,250
Total Equipment	5,250	-	5,250	-	5,250
TOTAL CAPITAL OUTLAY	5,250	-	5,250	-	5,250
TOTAL SCHOOL BASED EXPENDITURES	7,807,364	125,669	7,933,033	7,440,697	492,336
Other Financing Sources:					
Operating Transfer In	7,807,364	125,669	7,933,033	7,440,697	492,336
Total Other Financing Sources	7,807,364	125,669	7,933,033	7,440,697	492,336
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, 2015

<u>School: No. 316 New 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:					
Grades 1-5 - Salaries of Teachers		\$ 61,765	\$ 61,765	\$ 61,765	
Grades 6-8 - Salaries of Teachers	\$ 2,315,340	(42,252)	2,273,088	2,189,392	\$ 83,696
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	9,000		9,000	8,000	1,000
Other Purchased Services (400-500 series)	5,500		5,500	78	5,422
General Supplies	78,690	1,500	80,190	58,550	21,640
Textbooks	2,000	(1,500)	500		500
Other Objects	3,000	-	3,000	-	3,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,413,530	19,513	2,433,043	2,317,785	115,258
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	276,651		276,651	219,900	56,751
Other Salaries for Instruction	96,782	-	96,782	90,909	5,873
Total Learning and/or Language Disabilities	373,433	-	373,433	310,809	62,624
Resource Room/Resource Center:					
Salaries of Teachers	492,987	-	492,987	487,354	5,633
Total Resource Room/Resource Center	492,987	-	492,987	487,354	5,633
TOTAL SPECIAL EDUCATION - INSTRUCTION	866,420	-	866,420	798,163	68,257
Bilingual Education - Instruction					
Salaries of Teachers	629,353	-	629,353	550,574	78,779
Total Bilingual Education - Instruction	629,353	-	629,353	550,574	78,779
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	18,360		18,360	14,556	3,804
Supplies and Materials	2,000		2,000		2,000
Other Objects	2,000	-	2,000	-	2,000
Total School-Spon. Cocurricular Actvts. - Inst.	22,360	-	22,360	14,556	7,804
Before/After School Programs - Instruction					
Salaries of Teachers	6,094	(2,904)	3,190	3,080	110
Other Salaries for Instruction	-	3,000	3,000	96	2,904
Total Before/After School Programs - Instruction	6,094	96	6,190	3,176	3,014
Total Before/After School Programs	6,094	96	6,190	3,176	3,014
Total Instruction and At-Risk Programs	3,937,757	19,609	3,957,366	3,684,254	273,112
Undistributed Expend. - Attend. & Social Work					
Salaries	9,303	(396)	8,907		8,907
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	-	2,520	2,520	2,520	-
Total Undistributed Expend. - Attend. & Social Work	9,303	2,124	11,427	2,520	8,907
Undistributed Expenditures - Health Services					
Salaries	99,340	-	99,340	91,822	7,518
Total Undistributed Expenditures - Health Services	99,340	-	99,340	91,822	7,518
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	156,325	-	156,325	135,928	20,397
Total Undist. Expend. - Guidance Services	156,325	-	156,325	135,928	20,397

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School: No. 316 New Roberto Clemente</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	\$ 107,945	-	\$ 107,945	\$ 100,842	\$ 7,103
Total Undist. Expend. - Edu. Media Serv./Sch. Library	107,945	-	107,945	100,842	7,103
Undist. Expend. - Instructional Staff Training Serv.					
Other Salaries	10,200	-	10,200	1,130	9,070
	10,200	-	10,200	1,130	9,070
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	292,405		292,405	286,211	6,194
Salaries of Secretarial and Clerical Assistants	85,680		85,680	80,566	5,114
Other Purchased Services (400-500 series)	4,500	-	4,500	-	4,500
Total Undist. Expend. - Support Serv. - School Admin.	382,585	-	382,585	366,777	15,808
Undist. Expend. - Custodial Services					
Salaries	58,275		58,275	58,275	
Salaries of Non-instructional Aides	64,757	-	64,757	47,214	17,543
Total Undist. Expend. - Custodial Services	123,032	-	123,032	105,489	17,543
Undist. Expend. - Security					
Salaries	56,902	-	56,902	52,137	4,765
Total Undist. Expend. - Security	56,902	-	56,902	52,137	4,765
Total Undist. Expend. - Oper. & Maint. Of Plant	179,934	-	179,934	157,626	22,308
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	6,000	-	6,000	5,003	997
Total Undist. Expend. - Student Transportation Serv.	6,000	-	6,000	5,003	997
UNALLOCATED BENEFITS					
Social Security Contributions	41,324	\$ 2,490	43,814	43,688	126
Other Retirement Contributions - Regular	29,057	(3,676)	25,381	22,388	2,993
Health Benefits	1,200,488	(20,185)	1,180,303	955,067	225,236
TOTAL UNALLOCATED BENEFITS	1,270,869	(21,371)	1,249,498	1,021,143	228,355
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,270,869	(21,371)	1,249,498	1,021,143	228,355
TOTAL UNDISTRIBUTED EXPENDITURES	2,222,501	(19,247)	2,203,254	1,882,791	320,463
TOTAL CURRENT EXPENDITURES	6,160,258	362	6,160,620	5,567,045	593,575
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 6-8	25,000	-	25,000	8,614	16,386
Total Equipment	25,000	-	25,000	8,614	16,386
TOTAL CAPITAL OUTLAY	25,000	-	25,000	8,614	16,386
TOTAL SCHOOL BASED EXPENDITURES	6,185,258	362	6,185,620	5,575,659	609,961
Other Financing Sources:					
Operating Transfer In	6,185,258	362	6,185,620	5,575,659	609,961
Total Other Financing Sources	6,185,258	362	6,185,620	5,575,659	609,961
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, 2015**

	Total Brought Forward (Ex. E-1a)	Title I Part A 2014-2015	Title I SIA 2014-2015	Title III Part A 2014-2015	Title III Immigrant 2014-2015	Totals 2015
REVENUES						
Local Sources	\$ 279,366					\$ 279,366
State Sources	45,949,230					45,949,230
Federal Sources	15,674,007	\$ 17,212,987	\$ 61,239	\$ 1,798,977	\$ 364,300	35,111,510
Total Revenues	61,902,603	17,212,987	61,239	1,798,977	364,300	81,340,106
EXPENDITURES						
Instruction						
Salaries of Teachers	5,398,900	3,036,376	43,331	190,432	175,966	8,845,005
Other Salaries for Instruction	1,861,381	109,497				1,970,878
Purchased Professional and Technical Services	354,723					354,723
Other Purchased Services (400-500 series)	51,684					51,684
General Supplies	1,379,071	1,149,153	8,443	536,464	166,890	3,240,021
Textbooks	23,442					23,442
Tuition	3,713,744					3,713,744
Other Objects	161,516	32,385		-		193,901
Total Instruction	12,944,461	4,327,411	51,774	726,896	342,856	18,393,398
Support Services						
Salaries of Other Professional Staff	3,600,089	563,098				4,163,187
Salaries of Supervisors of Instruction	1,429,513	2,799,114		87,559	3,567	4,319,753
Salaries of Secretarial and Clerical Asst.	255,098	26,916				282,014
Other Salaries	620,427	-				620,427
Personal Services - Employee Benefits	3,219,087	2,302,321	9,465	55,983	14,233	5,601,089
Purchased Educational Services - Contracted Pre-K	35,112,220					35,112,220
Purchased Professional - Educational Services	4,565,672	418,333		87,754		5,071,759
Other Purchased Professional Services	243,895	-				243,895
Purchased Technical Services	18,834	60,778		13		79,625
Purchased Property Services	554,026					554,026
Contr. Serv.-Trans. (Field Trips)	14,452	17,524		10,050		42,026
Travel	50,854	703				51,557
Other Purchased Services (400-500 series)	1,052,508	141,230		123,587		1,317,325
Supplies & Materials	922,861	28,679		95,680	3,644	1,050,864
Indirect Costs	19,868	-				19,868
Other Objects	126,202	38,681				164,883
Total Support Services	51,805,606	6,397,377	9,465	460,626	21,444	58,694,518
Facilities Acquisition and Construction Services						
Instructional Equipment	57,343					57,343
Noninstructional Equipment	-	278,349	-	-	-	278,349
Total Facilities Acquisition and Construction Services	57,343	278,349	-	-	-	335,692
Sub-Total Expenditures	64,807,410	11,003,137	\$ 61,239	1,187,522	364,300	77,423,608
OTHER FINANCING SOURCES (USES)						
Transfer In from General Fund-Preschool Programs	2,904,807					2,904,807
Contribution to School Based Budgets	-	(6,209,850)	-	(611,455)	-	(6,821,305)
Sub-Total Other Financing Sources (Uses)	2,904,807	(6,209,850)	-	(611,455)	-	(3,916,498)
Total Outflows	61,902,603	17,212,987	61,239	1,798,977	364,300	81,340,106
Excess (Deficiency) of Revenues Over (Under)						
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Total Brought Forward (Ex. E-1b)	Title II, Part A 2014-2015	IDEA		Adult Ed Workforce Learning	Total Carried Forward
			Basic 2014-2015	Preschool 2014-2015		
REVENUES						
Local Sources	\$ 279,366					\$ 279,366
State Sources	45,804,615				144,615	45,949,230
Federal Sources	7,469,145	\$ 2,520,452	\$ 5,585,535	\$ 98,875	-	13,674,007
Total Revenues	53,553,126	2,520,452	5,585,535	98,875	144,615	61,902,603
EXPENDITURES						
Instruction						
Salaries of Teachers	4,765,366	20,207	561,873		51,454	5,398,900
Other Salaries for Instruction	1,687,578		160,164		13,639	1,861,381
Purchased Professional and Technical Services	354,723					354,723
Other Purchased Services (400-500 series)	51,684					51,684
General Supplies	1,272,088	16,079	31,240	9,893	49,771	1,379,071
Textbooks	23,442					23,442
Tuition	-		3,713,744			3,713,744
Other Objects	88,146	73,370	-	-	-	161,516
Total Instruction	8,243,027	109,656	4,467,021	9,893	114,864	12,944,461
Support Services						
Salaries of Other Professional Staff	3,493,346	106,743				3,600,089
Salaries of Supervisors of Instruction	712,236	717,277				1,429,513
Salaries of Secretarial and Clerical Asst.	214,079		30,952		10,067	255,098
Other Salaries	481,611		114,818	23,998		620,427
Personal Services - Employee Benefits	2,812,886	279,454	109,227	1,836	15,684	3,219,087
Purchased Educational Services - Contracted Pre-K	35,112,220					35,112,220
Purchased Professional - Educational Services	3,717,421	161,425	657,396	29,430		4,565,672
Other Purchased Professional Services	243,895	-				243,895
Purchased Technical Services	4,092	14,742				18,834
Purchased Property Services	554,026					554,026
Contr. Serv.-Trans. (Field Trips)	12,223		2,229			14,452
Travel	25,464	17,722	7,668			50,854
Other Purchased Services (400-500 series)	337,276	715,232				1,052,508
Supplies & Materials	291,988	398,201	194,954	33,718	4,000	922,861
Indirect Costs	19,868					19,868
Other Objects	124,932	-	1,270	-	-	126,202
Total Support Services	48,157,563	2,410,796	1,118,514	38,982	29,751	51,805,606
Facilities Acquisition and Construction Services						
Instructional Equipment	57,343	-	-	-	-	57,343
Total Facilities Acquisition and Construction Services	57,343	-	-	-	-	57,343
Sub-Total Expenditures	56,457,933	2,520,452	5,585,535	98,875	144,615	64,807,410
OTHER FINANCING SOURCES (USES)						
Transfer In from General Fund-Preschool Programs	2,904,807	-	-	-	-	2,904,807
Sub-Total Other Financing Sources (Uses)	2,904,807	-	-	-	-	2,904,807
Total Outflows	53,553,126	2,520,452	5,585,535	98,875	144,615	61,902,603
Excess (Deficiency) of Revenues Over (Under)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Total Brought Forward (Ex. E-1c)	Adult Ed. NJYC 2014-2015	PCWD NJYC 2014-2015	NJ DOT YC 2014-2015	Adult Ed Basic Skills 2014-2015	NJYC 2014-2015	Total Carried Forward
REVENUES							
Local Sources	\$ 279,366						\$ 279,366
State Sources	45,184,860	\$ 125,000				\$ 494,755	45,804,615
Federal Sources	6,045,130		\$ 269,998	\$ 32,000	\$ 1,122,017		7,469,145
Total Revenues	51,509,356	125,000	269,998	32,000	1,122,017	494,755	53,553,126
EXPENDITURES							
Instruction							
Salaries of Teachers	3,907,335	67,455	115,480	13,600	408,950	252,546	4,765,366
Other Salaries for Instruction	1,670,908	16,670					1,687,578
Purchased Professional and Technical Services	354,723						354,723
Other Purchased Services (400-500 series)	47,684					4,000	51,684
General Supplies	1,225,494	3,300	3,180	240	5,138	34,736	1,272,088
Textbooks	23,442						23,442
Other Objects	69,706	-	-	-	-	18,440	88,146
Total Instruction	7,299,292	87,425	118,660	13,840	414,088	309,722	8,243,027
Support Services							
Salaries of Other Professional Staff	3,462,477					30,869	3,493,346
Salaries of Supervisors of Instruction	712,236						712,236
Salaries of Secretarial and Clerical Asst.	150,478	15,100	48,501				214,079
Other Salaries	383,512			16,800	19,070	62,229	481,611
Personal Services - Employee Benefits	2,429,572	22,475	95,623	1,040	185,360	78,816	2,812,886
Purchased Educational Services - Contracted Pre-K	35,112,220						35,112,220
Purchased Professional - Educational Services	3,208,183				503,038	6,200	3,717,421
Other Purchased Professional Services	243,895						243,895
Purchased Technical Services	4,092						4,092
Purchased Property Services	554,026						554,026
Contr. Serv.-Trans. (Field Trips)	10,248					1,975	12,223
Travel	24,618				461	385	25,464
Other Purchased Services (400-500 series)	336,956			320			337,276
Supplies & Materials	282,914		4,515			4,559	291,988
Indirect Costs	19,868						19,868
Other Objects	122,233	-	2,699	-	-	-	124,932
Total Support Services	47,057,528	37,575	151,338	18,160	707,929	185,033	48,157,563
Facilities Acquisition and Construction Services							
Instructional Equipment	57,343	-	-	-	-	-	57,343
Total Facilities Acquisition and Construction Services	57,343	-	-	-	-	-	57,343
Sub-Total Expenditures	54,414,163	125,000	269,998	32,000	1,122,017	494,755	56,457,933
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs	2,904,807	-	-	-	-	-	2,904,807
Sub-Total Other Financing Sources (Uses)	2,904,807	-	-	-	-	-	2,904,807
Total Outflows	51,509,356	125,000	269,998	32,000	1,122,017	494,755	53,553,126
Excess (Deficiency) of Revenues Over (Under)							
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Total Brought Forward (Ex. E-1d)	Preschool Education Aid 2014-2015	Carl D. Perkins 2014-2015	Family Outreach 2014-2015	21st Century CCLC		Total Carried Forward
					2014-2015	2013-2014	
REVENUES							
Local Sources	\$ 279,366						\$ 279,366
State Sources	360,196	\$ 44,824,664					45,184,860
Federal Sources	5,299,589	-	\$ 180,150	\$ 66,452	\$ 426,873	\$ 72,066	6,045,130
Total Revenues	5,939,151	44,824,664	180,150	66,452	426,873	72,066	51,509,356
EXPENDITURES							
Instruction							
Salaries of Teachers	1,581,174	2,244,831	-	20,286	36,434	24,610	3,907,335
Other Salaries for Instruction	157,477	1,405,313		14,755	81,943	11,420	1,670,908
Purchased Professional and Technical Services	163,103		7,770		158,850	25,000	354,723
Other Purchased Services (400-500 series)	34,267	13,417					47,684
General Supplies	710,832	392,919	104,435	10,634	6,674		1,225,494
Textbooks	23,442						23,442
Other Objects	37,197	-	14,509	-	18,000	-	69,706
Total Instruction	2,707,492	4,056,480	126,714	45,675	301,901	61,030	7,299,292
Support Services							
Salaries of Other Professional Staff	532,251	2,830,079	9,772		84,711	5,664	3,462,477
Salaries of Supervisors of Instruction	155,337	556,899					712,236
Salaries of Secretarial and Clerical Asst.	-	150,478					150,478
Other Salaries	-	383,512					383,512
Personal Services - Employee Benefits	342,650	2,030,783	3,055	19,277	28,435	5,372	2,429,572
Purchased Educational Services - Contracted Pre-K	-	35,112,220					35,112,220
Purchased Professional - Educational Services	1,363,461	1,831,851		1,500	11,371		3,208,183
Other Purchased Professional Services	243,895						243,895
Purchased Technical Services	4,092						4,092
Purchase Property Services	-	554,026					554,026
Contr. Serv.-Trans. (Field Trips)	2,195	8,053					10,248
Travel	6,045	15,353	3,220				24,618
Other Purchased Services (400-500 series)	267,642	61,753	7,106		455		336,956
Supplies & Materials	146,849	136,065					282,914
Indirect Costs	19,868						19,868
Other Objects	120,314	1,919	-	-	-	-	122,233
Total Support Services	3,204,599	43,672,991	23,153	20,777	124,972	11,036	47,057,528
Facilities Acquisition and Construction Services							
Instructional Equipment	27,060	-	30,283	-	-	-	57,343
Total Facilities Acquisition and Construction Services	27,060	-	30,283	-	-	-	57,343
Sub-Total Expenditures	5,939,151	47,729,471	180,150	66,452	426,873	72,066	54,414,163
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs	-	2,904,807	-	-	-	-	2,904,807
Sub-Total Other Financing Sources (Uses)	-	2,904,807	-	-	-	-	2,904,807
Total Outflows	5,939,151	44,824,664	180,150	66,452	426,873	72,066	51,509,356
Excess (Deficiency) of Revenues Over (Under)							
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Total Brought Forward (Ex. E-1e)	Full Service Community		SIG School#4 2013-14	Total Carried Forward
		2014-2015	2013-2014	2013-14	
REVENUES					
Local Sources	\$ 279,366				\$ 279,366
State Sources	360,196				360,196
Federal Sources	4,589,755	\$ 477,176	\$ 13,037	\$ 219,621	5,299,589
Total Revenues	5,229,317	477,176	13,037	219,621	5,939,151
EXPENDITURES					
Instruction					
Salaries of Teachers	1,438,489			142,685	1,581,174
Other Salaries for Instruction	137,797			19,680	157,477
Purchased Professional and Technical Services	163,103				163,103
Other Purchased Services (400-500 series)	34,267				34,267
General Supplies	709,042			1,790	710,832
Textbooks	23,442				23,442
Other Objects	37,197	-	-	-	37,197
Total Instruction	2,543,337	-	-	164,155	2,707,492
Support Services					
Salaries of Other Professional Staff	517,505			14,746	532,251
Salaries of Supervisors of Instruction	138,326			17,011	155,337
Personal Services - Employee Benefits	325,998			16,652	342,650
Purchased Professional - Educational Services	899,571	453,890	10,000		1,363,461
Other Purchased Professional Services	243,895				243,895
Purchased Technical Services	1,276			2,816	4,092
Contr. Serv.-Trans. (Field Trips)	2,195				2,195
Travel	1,873	2,044	2,128		6,045
Other Purchased Services (400-500 series)	267,642				267,642
Supplies & Materials	144,566	1,374	909		146,849
Indirect Costs	-	19,868			19,868
Other Objects	116,073	-	-	4,241	120,314
Total Support Services	2,658,920	477,176	13,037	55,466	3,204,599
Facilities Acquisition and Construction Services					
Instructional Equipment	27,060	-	-	-	27,060
Total Facilities Acquisition and Construction Services	27,060	-	-	-	27,060
Sub-Total Expenditures	5,229,317	477,176	13,037	219,621	5,939,151
Total Outflows	5,229,317	477,176	13,037	219,621	5,939,151
Excess (Deficiency) of Revenues Over (Under)					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -		\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Total Brought Forward (Ex. E-1f)	SIG School #10 2013-2014	Race To The Top 2011-2015	PAGT Learning Garden	Delta Dental School #15	Partnership School Base HIV, STD, PREG	Total Carried Forward
REVENUES							
Local Sources	\$ 272,536			\$ 733	\$ 6,097		\$ 279,366
State Sources	360,196						360,196
Federal Sources	3,884,940	\$ 302,624	\$ 399,675	-	-	\$ 2,516	4,589,755
Total Revenues	4,517,672	302,624	399,675	733	6,097	2,516	5,229,317
EXPENDITURES							
Instruction							
Salaries of Teachers	1,216,840	221,649					1,438,489
Other Salaries for Instruction	116,423	21,374					137,797
Purchased Professional and Technical Services	163,103						163,103
Other Purchased Services (400-500 series)	34,267						34,267
General Supplies	707,366	943		733			709,042
Textbooks	23,442						23,442
Other Objects	36,710	487	-	-	-	-	37,197
Total Instruction	2,298,151	244,453	-	733	-	-	2,543,337
Support Services							
Salaries of Other Professional Staff	491,121	26,384					517,505
Salaries of Supervisors of Instruction	130,750	7,576					138,326
Personal Services - Employee Benefits	303,630	22,368					325,998
Purchased Professional - Educational Services	761,992		134,675		2,904		899,571
Other Purchased Professional Services	243,895						243,895
Purchased Technical Services	-	1,276					1,276
Contr. Serv.-Trans. (Field Trips)	2,195						2,195
Travel	1,873						1,873
Other Purchased Services (400-500 series)	1,290	567	265,000		785		267,642
Supplies & Materials	141,072				2,408	1,086	144,566
Other Objects	114,643	-	-	-		1,430	116,073
Total Support Services	2,192,461	58,171	399,675	-	6,097	2,516	2,658,920
Facilities Acquisition and Construction Services							
Instructional Equipment	27,060	-	-	-	-	-	27,060
Total Facilities Acquisition and Construction Services	27,060	-	-	-	-	-	27,060
Sub-Total Expenditures	4,517,672	302,624	399,675	733	6,097	2,516	5,229,317
Total Outflows	4,517,672	302,624	399,675	733	6,097	2,516	5,229,317
Excess (Deficiency) of Revenues Over (Under)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Total Brought Forward (Ex. E-1g)	MSG Varsity Grant	Taub/Doby Basketball 2015	Taub/Doby Basketball 2014	Big Lots STEM JFK	Project Learning Tree School#28	Total Carried Forward
REVENUES							
Local Sources	\$ 213,944	\$ 187	\$ 33,990	\$ 23,340	\$ 575	\$ 500	\$ 272,536
State Sources	360,196						360,196
Federal Sources	3,884,940	-	-	-	-	-	3,884,940
Total Revenues	4,459,080	187	33,990	23,340	575	500	4,517,672
EXPENDITURES							
Instruction							
Salaries of Teachers	1,216,840						1,216,840
Other Salaries for Instruction	116,423						116,423
Purchased Professional and Technical Services	163,103						163,103
Other Purchased Services (400-500 series)	34,267						34,267
General Supplies	706,866					500	707,366
Textbooks	23,442						23,442
Other Objects	36,710	-	-	-	-	-	36,710
Total Instruction	2,297,651	-	-	-	-	500	2,298,151
Support Services							
Salaries of Other Professional Staff	491,121						491,121
Salaries of Supervisors of Instruction	130,750						130,750
Personal Services - Employee Benefits	303,630						303,630
Purchased Professional - Educational Services	761,992						761,992
Other Purchased Professional Services	243,895						243,895
Contr. Serv.-Trans. (Field Trips)	2,195						2,195
Travel	1,873						1,873
Other Purchased Services (400-500 series)	1,290						1,290
Supplies & Materials	126,035	187	9,510	5,340			141,072
Other Objects	71,588	-	24,480	18,000	575	-	114,643
Total Support Services	2,134,369	187	33,990	23,340	575	-	2,192,461
Facilities Acquisition and Construction Services							
Instructional Equipment	27,060	-	-	-	-	-	27,060
Total Facilities Acquisition and Construction Services	27,060	-	-	-	-	-	27,060
Sub-Total Expenditures	4,459,080	187	33,990	23,340	575	500	4,517,672
Total Outflows	4,459,080	187	33,990	23,340	575	500	4,517,672
Excess (Deficiency) of Revenues Over (Under)							
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Total Brought Forward (Ex. E-1h)	Delta Dental	Nonpublic Nursing	Nonpublic Technology	Nonpublic Textbooks	Total Carried Forward
REVENUES						
Local Sources	\$ 185,944	\$ 28,000				\$ 213,944
State Sources	276,290		\$ 47,995	\$ 12,469	\$ 23,442	360,196
Federal Sources	3,884,940	-	-	-	-	3,884,940
Total Revenues	4,347,174	28,000	47,995	12,469	23,442	4,459,080
EXPENDITURES						
Instruction						
Salaries of Teachers	1,216,840					1,216,840
Other Salaries for Instruction	116,423					116,423
Purchased Professional and Technical Services	163,103					163,103
Other Purchased Services (400-500 series)	34,267					34,267
General Supplies	695,206			11,660		706,866
Textbooks	-				23,442	23,442
Other Objects	36,710	-	-	-	-	36,710
Total Instruction	2,262,549	-	-	11,660	23,442	2,297,651
Support Services						
Salaries of Other Professional Staff	491,121					491,121
Salaries of Supervisors of Instruction	130,750					130,750
Personal Services - Employee Benefits	303,630					303,630
Purchased Professional - Educational Services	733,992	28,000				761,992
Other Purchased Professional Services	195,900		47,995			243,895
Contr. Serv.-Trans. (Field Trips)	2,195					2,195
Travel	1,873					1,873
Other Purchased Services (400-500 series)	1,290					1,290
Supplies & Materials	126,035					126,035
Other Objects	70,779	-	-	809	-	71,588
Total Support Services	2,057,565	28,000	47,995	809	-	2,134,369
Facilities Acquisition and Construction Services						
Instructional Equipment	27,060	-	-	-	-	27,060
Total Facilities Acquisition and Construction Services	27,060	-	-	-	-	27,060
Sub-Total Expenditures	4,347,174	28,000	47,995	12,469	23,442	4,459,080
Total Outflows	4,347,174	28,000	47,995	12,469	23,442	4,459,080
Excess (Deficiency) of Revenues Over (Under)						
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Total Brought Forward (Ex. E-1i)	SIG		N.J. Nonpublic Auxiliary Services Ch. 192			Total Carried Forward
		School#6 2014-2015	School#NRC 2014-2015	Compensatory Education	English as a Second Language	Transportation	
REVENUES							
Local Sources	\$ 185,944						\$ 185,944
State Sources	67,625			\$ 136,127	\$ 38,271	\$ 34,267	276,290
Federal Sources	926,464	\$ 1,458,484	\$ 1,499,992	-	-	-	3,884,940
Total Revenues	1,180,033	1,458,484	1,499,992	136,127	38,271	34,267	4,347,174
EXPENDITURES							
Instruction							
Salaries of Teachers	-	512,737	704,103				1,216,840
Other Salaries for Instruction	-	89,528	26,895				116,423
Purchased Professional and Technical Services	7,000			121,669	34,434		163,103
Other Purchased Services (400-500 series)	-					34,267	34,267
General Supplies	250,364	229,643	215,199				695,206
Other Objects	-	20,218	16,492	-	-	-	36,710
Total Instruction	257,364	852,126	962,689	121,669	34,434	34,267	2,262,549
Support Services							
Salaries of Other Professional Staff	37,980	236,146	216,995				491,121
Salaries of Supervisors of Instruction	-	86,746	44,004				130,750
Personal Services - Employee Benefits	7,397	149,436	146,797				303,630
Purchased Professional - Educational Services	532,767	97,550	103,675				733,992
Other Purchased Professional Services	195,900						195,900
Contr. Serv.-Trans. (Field Trips)	-	2,195					2,195
Travel	1,762	76	35				1,873
Other Purchased Services (400-500 series)	-	1,146	144				1,290
Supplies & Materials	119,803	6,232					126,035
Other Objects	-	26,831	25,653	14,458	3,837	-	70,779
Total Support Services	895,609	606,358	537,303	14,458	3,837	-	2,057,565
Facilities Acquisition and Construction Services							
Instructional Equipment	27,060	-	-	-	-	-	27,060
Total Facilities Acquisition and Construction Services	27,060	-	-	-	-	-	27,060
Sub-Total Expenditures	1,180,033	1,458,484	1,499,992	136,127	38,271	34,267	4,347,174
Total Outflows	1,180,033	1,458,484	1,499,992	136,127	38,271	34,267	4,347,174
Excess (Deficiency) of Revenues Over (Under)							
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Total Brought Forward (Ex. E-1j)	N.J. Nonpublic Handicapped Services Ch. 193 Examination & Classification	Corrective Speech	Supplemental Instruction	Turnaround School Leaders 2014-2015	Bringing the Device GAP	Total Carried Forward
REVENUES							
Local Sources	\$ 185,944						\$ 185,944
State Sources	-	\$ 20,172	\$ 33,485	\$ 13,968			67,625
Federal Sources	204,796	-	-	-	\$ 472,139	\$ 249,529	926,464
Total Revenues	390,740	20,172	33,485	13,968	472,139	249,529	1,180,033
EXPENDITURES							
Instruction							
Purchased Professional and Technical Services	7,000						7,000
General Supplies	835	-	-	-	-	249,529	250,364
Total Instruction	7,835	-	-	-	-	249,529	257,364
Support Services							
Salaries of Other Professional Staff	-				37,980		37,980
Personal Services - Employee Benefits	-				7,397		7,397
Purchased Professional - Educational Services	40,142	20,172	33,485	13,968	425,000		532,767
Other Purchased Professional Services	195,900						195,900
Travel	-				1,762		1,762
Supplies & Materials	119,803	-	-	-	-	-	119,803
Total Support Services	355,845	20,172	33,485	13,968	472,139	-	895,609
Facilities Acquisition and Construction Services							
Instructional Equipment	27,060	-	-	-	-	-	27,060
Total Facilities Acquisition and Construction Services	27,060	-	-	-	-	-	27,060
Sub-Total Expenditures	390,740	20,172	33,485	13,968	472,139	249,529	1,180,033
Total Outflows	390,740	20,172	33,485	13,968	472,139	249,529	1,180,033
Excess (Deficiency) of Revenues Over (Under)							
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Total Brought Forward (Ex. E-1k)	Lowes DFN FSCS Grant	PCCC JFK String Program	Lowes The Den # 5	Library Technology Roberto Clem	HUD Grant Hincliffe Stadium	Total Carried Forward
REVENUES							
Local Sources	\$ 140,125	\$ 40,142	\$ 297	\$ 4,842	\$ 538		\$ 185,944
Federal Sources	8,896	-	-	-	-	\$ 195,900	204,796
Total Revenues	149,021	40,142	297	4,842	538	195,900	390,740
EXPENDITURES							
Instruction							
Purchased Professional and Technical Services	7,000						7,000
General Supplies	-	-	297	-	538	-	835
Total Instruction	7,000	-	297	-	538	-	7,835
Support Services							
Purchased Professional - Educational Services	-	40,142					40,142
Other Purchased Professional Services	-					195,900	195,900
Supplies & Materials	114,961	-	-	4,842	-	-	119,803
Total Support Services	114,961	40,142	-	4,842	-	195,900	355,845
Facilities Acquisition and Construction Services							
Instructional Equipment	27,060						27,060
Total Facilities Acquisition and Construction Services	27,060	-	-	-	-	-	27,060
Sub-Total Expenditures	149,021	40,142	297	4,842	538	195,900	\$ 390,740
Total Outflows	149,021	40,142	297	4,842	538	195,900	\$ 390,740
Excess (Deficiency) of Revenues Over (Under)							
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Nailomi Scholarship Fund JFK	Breakfast Expansion Program	Total Carried Forward
REVENUES			
Local Sources	\$ 140,125		\$ 140,125
Federal Sources		\$ 8,896	8,896
Total Revenues	<u>140,125</u>	<u>8,896</u>	<u>149,021</u>
EXPENDITURES			
Instruction			
Purchased Professional and Technical Services	7,000	-	7,000
Total Instruction	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Support Services			
Supplies & Materials	106,065	8,896	114,961
Total Support Services	<u>106,065</u>	<u>8,896</u>	<u>114,961</u>
Facilities Acquisition and Construction Services			
Instructional Equipment	27,060		27,060
Total Facilities Acquisition and Construction Services	<u>27,060</u>	<u>-</u>	<u>27,060</u>
Sub-Total Expenditures	<u>140,125</u>	<u>8,896</u>	<u>149,021</u>
Total Outflows	<u>140,125</u>	<u>8,896</u>	<u>149,021</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Paterson Public Schools
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Fiscal Year Ended June 30, 2015

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction			
Salaries of Teachers	\$ 2,348,486	\$ 2,244,831	\$ 103,655
Other Salaries for Instruction	1,493,601	1,405,313	88,288
Purchased Professional Educational Services	20,000		
Other Purchased Services (400-500 series)	24,225	13,417	10,808
General Supplies	455,500	392,919	62,581
Other Objects	-	-	-
Total Instruction	<u>4,341,812</u>	<u>4,056,480</u>	<u>285,332</u>
Support Services			
Salaries of Supervisors of Instruction	297,403	297,403	-
Salaries of Program Directors	267,252	259,496	7,756
Salaries of Other Professional Staff	1,623,723	1,585,794	37,929
Salaries of Secr. And Clerical Assistants	193,694	150,478	43,216
Other Salaries	380,088	380,088	-
Salaries of Community Parent Involvement Specialists	123,750	3,424	120,326
Salaries of Master Teachers	1,294,252	1,244,285	
Personal Services - Employee Benefits	2,076,190	2,030,783	45,407
Purchased Educational Services - Contracted Pre-K	38,405,209	35,112,220	3,292,989
Purchased Educational Services - Head Start	2,053,971	1,775,431	
Other Purchased Professional - Educational Services	100,000	56,420	43,580
Cleaning, Repair and Maintenance Services	75,000	21,499	53,501
Rentals	552,000	532,527	19,473
Other Salaries-Travel Stipends	-	-	-
Contr. Serv.-Trans. (Field Trips)	21,900	8,053	13,847
Travel	36,395	15,353	21,042
Miscellaneous Purchased Services (400-500 series)	66,000	61,753	4,247
Supplies & Materials	137,000	136,065	935
Other Objects	5,000	1,919	3,081
Total Support Services	<u>47,708,827</u>	<u>43,672,991</u>	<u>4,035,836</u>
Facilities Acquisition and Construction Services			
Instructional equipment	37,500		37,500
Noninstructional Equipment	12,000	-	12,000
Total Facilities Acquisition and Construction Services	<u>49,500</u>	<u>-</u>	<u>49,500</u>
Total Expenditures	<u>\$ 52,100,139</u>	<u>\$ 47,729,471</u>	<u>\$ 4,370,668</u>

CALCULATION OF BUDGET & CARRYOVER

Total Revised 2014-15 Preschool Education Aid Allocation	\$ 46,533,513
Add: Actual ECPA/PEA Carryover June 30, 2014	16,238,686
Add: Budget Transfer from General Fund 2014-15	<u>2,904,807</u>
Total Preschool Education Aid Funds Available for 2014-2015 Budget	65,677,006
Less: 2014-15 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	<u>(52,100,139)</u>
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2015	13,576,867
Add: June 30, 2015 Unexpended Preschool Education Aid	<u>4,370,668</u>
2014-15 Carryover - Preschool Education Aid Programs	<u>\$ 17,947,535</u>
2014-15 Preschool Education Aid Carryover Budgeted for Preschool Programs in 2015-16	<u>\$ 4,148,905</u>

CAPITAL PROJECTS FUND

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<u>Issue/Project Title</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Cancelled</u>	<u>Balance, June 30, 2015</u>
		<u>Prior Years</u>	<u>Current Year</u>		
Schools Development Authority (On Behalf)	\$ 400,719,135	\$ 335,426,977	\$ 65,292,158		
Schools Development Authority (Direct)					
JFK Water Infiltration	15,000				\$ 15,000
School #19 Retaining Walls	34,327	13,950	8,976		11,401
School #21 Courtyard Stormdrain	418,945	414,882			4,063
MLK Exterior Doors	120,530	115,088			5,442
School #9 Roofing	51,200	14,890	36,200		110
EHS Water Infiltration	15,000				15,000
NRC HVAC Control System	15,000				15,000
PS #5 Building Envelope	12,000		12,000		-
JFK HS Elevator Replacement	122,577	116,740			5,837
Improvements to Baurle Field	<u>1,200,000</u>	<u>1,000,520</u>	<u>22,914</u>	<u>-</u>	<u>176,566</u>
	<u>\$ 402,723,714</u>	<u>\$ 337,103,047</u>	<u>\$ 65,372,248</u>	<u>\$ -</u>	<u>\$ 248,419</u>
Reconciliation to GAAP Basis					
Project Balance, June 30, 2015					\$ 248,419
Less: Deferred Revenue:					
Unearned SDA Grant			\$ (71,853)		
Unearned City Contribution			<u>(176,566)</u>		
					<u>(248,419)</u>
Fund Balance, June 30, 2015 - GAAP Basis					<u>\$ -</u>

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Revenues and Other Financing Sources
State Sources

On-Behalf SDA Grant	\$ 65,292,158
SDA Direct Grant	<u>43,947</u>

Total Revenues	<u>65,336,105</u>
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Expenditures and Other Financing Uses
Expenditures:
Capital Outlay

Direct District Expenditures	
Purchased Professional Services	80,090
On Behalf SDA Construction Services	<u>65,292,158</u>

Total Expenditures and Other Financing Uses	<u>65,372,248</u>
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Excess (Deficiency) of Revenue Over (Under) Expenditures and Other Financing Uses	(36,143)
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Fund Balance, July 1, 2014	<u>284,562</u>
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Fund Balance, June 30, 2015	<u>\$ 248,419</u>
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Reconciliation to GAAP Basis

Fund Balance, June 30, 2015 - Budgetary Basis	\$ 248,419
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Less: Unearned Revenue	<u>(248,419)</u>
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Fund Balance, June 30, 2015 - GAAP Basis	<u>\$ -</u>
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**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
J.F. KENNEDY SCHOOL, WATER INFILTRATION SYSTEM
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
Total Revenues and Other Financing Sources	15,000	-	15,000	15,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	-	-	-	15,000
Total Expenditures and Other Financing Uses	-	-	-	15,000
Excess (Deficit) of Revenue Over (Under) Expenditures	\$ 15,000	\$ -	\$ 15,000	-

Additional Project Information:

SDA Project Number	4010-03-08-OHAD
SDA Grant Number	GB-0147
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
P.S. 19 ELEMENTARY SCHOOL, RETAINING WALL PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 15,000	\$ 19,327	\$ 34,327	\$ 34,327
Total Revenues and Other Financing Sources	15,000	19,327	34,327	34,327
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	13,950	8,976	22,926	34,327
Total Expenditures and Other Financing Uses	13,950	8,976	22,926	34,327
Excess (Deficit) of Revenue Over (Under) Expenditures	\$ 1,050	\$ 10,351	\$ 11,401	-

Additional Project Information:

SDA Project Number	4010-230-08-OHAG
SDA Grant Number	GB-0148
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 19,327
Revised Authorized Cost	\$ 34,327

Percentage Increase Over Original Authorized Cost	228.85%
Percentage Completion	66.79%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
P.S. 21 ELEMENTARY SCHOOL, COURTYARD DRAINAGE PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 418,945	-	\$ 418,945	\$ 418,945
Total Revenues and Other Financing Sources	418,945	-	418,945	418,945
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	10,937		10,937	15,000
Construction Services	403,945	-	403,945	403,945
Total Expenditures and Other Financing Uses	414,882	-	414,882	418,945
Excess (Deficit) of Revenue Over (Under) Expenditures	\$ 4,063	\$ -	\$ 4,063	\$ -

Additional Project Information:

SDA Project Number	4010-250-08-OHAE
SDA Grant Number	GB-0149
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 403,945
Revised Authorized Cost	\$ 418,945

Percentage Increase Over Original Authorized Cost	2692.97%
Percentage Completion	99.03%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
MARTIN LUTHER KING ELEMENTARY SCHOOL, EXTERIOR DOORS
AND HARDWARE PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 120,530	-	\$ 120,530	\$ 120,530
Total Revenues and Other Financing Sources	120,530	-	120,530	120,530
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	12,488		12,488	15,000
Construction Services	102,600	-	102,600	105,530
Total Expenditures and Other Financing Uses	115,088	-	115,088	120,530
Excess (Deficit) of Revenue Over (Under) Expenditures	\$ 5,442	\$ -	\$ 5,442	-

Additional Project Information:

SDA Project Number	4010-312-08-OHAK
SDA Grant Number	GB-0151
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 105,530
Revised Authorized Cost	\$ 120,530

Percentage Increase Over Original Authorized Cost	703.53%
Percentage Completion	95.48%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
P.S. 9 ELEMENTARY SCHOOL, ROOF REPAIR PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 38,580	\$ 12,620	\$ 51,200	\$ 51,200
Total Revenues and Other Financing Sources	38,580	12,620	51,200	51,200
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	14,890	36,200	51,090	51,200
Total Expenditures and Other Financing Uses	14,890	36,200	51,090	51,200
Excess (Deficit) of Revenue Over (Under) Expenditures	\$ 23,690	\$ (23,580)	\$ 110	-

Additional Project Information:

SDA Project Number	4010-130-08-OHAN
SDA Grant Number	GB-0152
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ 51,200
Revised Authorized Cost	\$ 66,200
Percentage Increase Over Original Authorized Cost	441.33%
Percentage Completion	99.79%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
EASTSIDE HIGH SCHOOL, WATER INFILTRATION AND STORM DRAINAGE PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
Total Revenues and Other Financing Sources	15,000	-	15,000	15,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	-	-	-	15,000
Total Expenditures and Other Financing Uses	-	-	-	15,000
Excess (Deficit) of Revenue Over (Under) Expenditures	\$ 15,000	\$ -	\$ 15,000	-

Additional Project Information:

SDA Project Number	4010-040-09-OJAB
SDA Grant Number	GB-0159
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000

Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
NEW ROBERTO CLEMENTE SCHOOL HVAC CONTROL SYSTEM
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 15,000	-	\$ 15,000	\$ 15,000
Total Revenues and Other Financing Sources	15,000	-	15,000	15,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	-	-	-	15,000
Total Expenditures and Other Financing Uses	-	-	-	15,000
Excess (Deficit) of Revenue Over (Under) Expenditures	15,000	\$ -	\$ 15,000	-

Additional Project Information:

SDA Project Number	4010-N02-08-OHAO
SDA Grant Number	GB-0199
Grant Date	1/11/2011
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 15,000

Percentage Increase Over Original	
Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
PS #5 BUILDING ENVELOPE
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	<u>-</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>
 Total Revenues and Other Financing Sources	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
 Expenditures and Other Financing Uses				
Purchased Professional and Technical Services		12,000	12,000	12,000
Construction Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures and Other Financing Uses	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
 Excess (Deficit) of Revenue Over (Under) Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Additional Project Information:

SDA Project Number	4010-09-08-0HAL
SDA Grant Number	GB-0197
Grant Date	8/31/2010
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 12,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 12,000

Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
JOHN F. KENNEDY HIGH SCHOOL ELEVATOR REPLACEMENT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources-SDA Grant	\$ 122,577	-	\$ 122,577	\$ 122,577
Total Revenues and Other Financing Sources	122,577	-	122,577	122,577
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services				15,000
Construction Services	116,740	-	116,740	107,577
Total Expenditures and Other Financing Uses	116,740	-	116,740	122,577
Excess (Deficit) of Revenue Over (Under) Expenditures	5,837	\$ -	\$ 5,837	-

Additional Project Information:

SDA Project Number	4010-030-09-OYAW
SDA Grant Number	GB-0197
Grant Date	8/31/2010
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 122,577
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 122,577

Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	95.24%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

**PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
BAURLE FIELD IMPROVEMENTS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Prior Periods</u>	<u>Current Period</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
Local Sources - City Contribution	\$ 1,150,000		\$1,150,000	\$1,150,000
Transfer from Capital Outlay	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Total Revenues and Other Financing Sources	<u>1,200,000</u>	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	61,360	\$ 22,914	84,274	100,000
Construction Services	<u>939,160</u>	<u>-</u>	<u>939,160</u>	<u>1,100,000</u>
Total Expenditures and Other Financing Uses	<u>1,000,520</u>	<u>22,914</u>	<u>1,023,434</u>	<u>1,200,000</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>\$ 199,480</u>	<u>\$ (22,914)</u>	<u>\$ 176,566</u>	<u>-</u>
Additional Project Information:				
SDA Project Number	N/A			
SDA Grant Number	N/A			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 1,200,000			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 1,200,000			
Percentage Increase Over Original				
Authorized Cost	0.00%			
Percentage Completion	85.29%			
Original Target Completion Date	N/A			
Revised Target Completion Date	N/A			

ENTERPRISE FUNDS

EXHIBIT G-1

**PATERSON PUBLIC SCHOOLS
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2015**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

EXHIBIT G-2

**COMBINING STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-5

EXHIBIT G-3

**COMBINING STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-6

FIDUCIARY FUNDS

PATERSON PUBLIC SCHOOLS
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY ASSETS AND LIABILITIES
JUNE 30, 2015

	<u>Agency</u>		
	<u>Student</u> <u>Activity</u>	<u>Payroll</u>	<u>Total</u>
ASSETS			
Cash	\$ 286,214	\$ 3,590,834	\$ 3,877,048
Total Assets	<u>\$ 286,214</u>	<u>\$ 3,590,834</u>	<u>\$ 3,877,048</u>
LIABILITIES			
Payroll Deductions and Withholdings		\$ 3,549,832	\$ 3,549,832
Summer Payment Plan Deposits		14,660	14,660
Due to Student Groups	\$ 286,214		286,214
Due to Other Funds	<u>-</u>	<u>26,342</u>	<u>26,342</u>
Total Liabilities	<u>\$ 286,214</u>	<u>\$ 3,590,834</u>	<u>\$ 3,877,048</u>

**PATERSON PUBLIC SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENT IS PRESENTED ON EXHIBIT B-8

**PATERSON PUBLIC SCHOOLS
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<u>High School</u>	Balance, July 1, 2014	Cash Receipts	Cash Disbursements	Balance, June 30, 2015
Don Bosco Tech Academy	\$ 3,742	\$ 30,106	\$ 31,544	\$ 2,304
Eastside High School (combo)	86,596	329,561	327,753	88,404
Garrett Morgan	653	1,200	1,593	260
HARP Academy	3,045	13,048	7,991	8,102
International High School	2,398	14,459	16,482	375
John F. Kennedy	34,615	214,942	212,055	37,502
Panther Academy	5,413	11,857	10,150	7,120
Rosa Parks (combo)	34,164	52,536	50,060	36,640
Silk City	3,935	4,465	4,410	3,990
Sports Business/Public Safety Academy	201		200	
Stars Academy	347	8,299	7,245	1,401
Y.E.S. Academy	48	1,871	1,915	4
Total High School	<u>175,157</u>	<u>682,344</u>	<u>671,398</u>	<u>186,102</u>
 <u>Elementary Schools</u>				
School #1	1,095	12,410	13,121	384
School #2	1,400	4,188	4,037	1,551
School #3	2,010	3,938	5,338	610
School #4 Napier Academy	4,921	10,057	14,171	807
School #5	2,718	13,285	13,092	2,911
School #6 Academy of Performing Arts	3,261	6,380	8,327	1,314
School #7	1,767	24,033	24,073	1,727
School #8	2,027	2,206	3,356	877
School #9	12,730	42,685	49,072	6,343
School #11	3,329	5,018	7,892	455
School #13	(3)	-	-	(3)
School #14	589	1,424	979	1,034
School #15	3,428	16,526	18,004	1,950
School #18	-	5,500	5,410	90
School #20	4,773	6,128	7,083	3,818
School #21	7,190	14,723	15,269	6,644
School #24		17,673	15,312	2,361
School #25	1,008	-	216	792
School #26	4,442	24,390	24,872	3,960
School #28	8,135	25,786	23,166	10,755
Alexander Hamilton Academy	1,550	101	900	751
Edward W. Kilpatrick	4,056	-	825	3,231
Martin Luther King	3,235	863	1,927	2,171
Roberto Clemente	3,553	4,865	5,452	2,966
New Roberto Clemente	5,694	32,493	24,683	13,504
Total Elementary Schools	<u>82,908</u>	<u>274,672</u>	<u>286,577</u>	<u>71,003</u>
 <u>Athletic Accounts</u>				
Eastside Athletic Association	18,621	88,229	77,898	\$ 28,952
JFK Athletic Association	213	101,443	101,499	157
Total Athletic Accounts	<u>18,834</u>	<u>189,672</u>	<u>179,397</u>	<u>29,109</u>
	<u>\$ 276,899</u>	<u>\$ 1,146,688</u>	<u>\$ 1,137,372</u>	<u>\$ 286,214</u>

PATERSON PUBLIC SCHOOLS
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS

	Balance, July 1, <u>2014</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Balance, June 30, <u>2015</u>
Payroll Deductions and Withholdings	\$ 2,415,339	\$ 159,753,593	\$ 158,619,100	\$ 3,549,832
Accrued Salaries and Wages		169,413,415	169,413,415	-
Summer Payment Plan Deposits	15,064	10,907,633	10,908,037	14,660
Due to Other Funds	<u>18,690</u>	<u>13,172</u>	<u>5,520</u>	<u>26,342</u>
	<u>\$ 2,449,093</u>	<u>\$ 340,087,813</u>	<u>\$ 338,946,072</u>	<u>\$ 3,590,834</u>

LONG-TERM DEBT

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

THIS SCHEDULE IS NOT APPLICABLE

PATERSON PUBLIC SCHOOLS
SCHEDULE OF OBLIGATIONS UNDER LEASE PURCHASE AGREEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>Series</u>	<u>Interest Rate</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2014</u>	<u>Decreases</u>	<u>Balance June 30, 2015</u>
Refunding	3.25%-4.00%	\$ 11,070,000	\$ 6,955,000	\$ 1,045,000	\$ 5,910,000
			<u>\$ 6,955,000</u>	<u>\$ 1,045,000</u>	<u>\$ 5,910,000</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources					
Property Tax Levy	\$ 505,199		\$ 505,199	\$ 505,199	
State Sources:					
Debt Service Aid Type II	797,100	-	797,100	797,100	-
Total Revenues	1,302,299	-	1,302,299	1,302,299	-
EXPENDITURES:					
Regular Debt Service:					
Principal Payments-Comm. Approved Lease Purch. Agrm.	1,045,000		1,045,000	1,045,000	
Interest for Comm. Approved Lease Purch. Agrm.	257,300		257,300	257,300	\$ -
Total Expenditures	1,302,300	-	1,302,300	1,302,300	-
Net Change in Fund Balance	(1)	-	(1)	(1)	-
Fund Balance, Beginning of Year	2	-	2	2	-
Fund Balance, End of Year	\$ 1	\$ -	\$ 1	\$ 1	\$ -

Recapitulation of Fund Balance

Restricted for Debt Service

Designated for Subsequent Year Expenditures

Available for Debt Service Expenditures

\$ 1

-

Total Fund Balance Restricted for Debt Service

\$ 1

STATISTICAL SECTION

This part of the Paterson Public Schools' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents

Exhibits

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

J-1 to J-5

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

J-6 to J-9

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

J-10 to J-13

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

J-14 and J-15

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs. J-16 to J-20

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

PATERSON PUBLIC SCHOOLS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	2006	2007	2008	2009	Fiscal Year Ended June 30,		2012	2013	2014	2015
					2010	2011				
Governmental Activities										
Net Investment in Capital Assets	\$ 247,723,923	\$ 260,109,196	\$ 268,572,972	\$ 279,041,539	\$ 286,086,922	\$ 284,385,398	\$ 278,370,900	\$ 275,437,805	\$ 270,511,776	\$ 326,411,852
Restricted	843,767	615,294	142,789	1,934	7,205,061	14,304,599	25,590,497	18,391,358	14,490,860	8,000,001
Unrestricted	(8,442,627)	(11,146,490)	1,275,034	(8,061,760)	(22,804,551)	(23,435,573)	(5,028,057)	(642,011)	(119,444,374)	(143,742,328)
Total Governmental Activities Net Position	<u>\$ 240,125,063</u>	<u>\$ 249,578,000</u>	<u>\$ 269,990,795</u>	<u>\$ 270,981,713</u>	<u>\$ 270,487,432</u>	<u>\$ 275,254,424</u>	<u>\$ 298,933,340</u>	<u>\$ 293,187,152</u>	<u>\$ 165,558,262</u>	<u>\$ 190,669,525</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 899,534	\$ 668,856	\$ 438,178	\$ 207,500	\$ 244,303	\$ 209,434	\$ 470,761	\$ 374,645	\$ 386,563	\$ 381,962
Restricted										
Unrestricted	(5,258,802)	(5,775,579)	(530,757)	857,774	2,637,508	4,315,517	3,259,713	3,234,307	2,258,642	2,564,966
Total Business-Type Activities Net Position	<u>\$ (4,359,268)</u>	<u>\$ (5,106,723)</u>	<u>\$ (92,579)</u>	<u>\$ 1,065,274</u>	<u>\$ 2,881,811</u>	<u>\$ 4,524,951</u>	<u>\$ 3,730,474</u>	<u>\$ 3,608,952</u>	<u>\$ 2,645,205</u>	<u>\$ 2,946,928</u>
District-Wide										
Net Investment in Capital Assets	\$ 248,623,457	\$ 260,778,052	\$ 269,011,150	\$ 279,249,039	\$ 286,331,225	\$ 284,594,832	\$ 278,841,661	\$ 275,812,450	\$ 270,898,339	\$ 326,793,814
Restricted	843,767	615,294	142,789	1,934	7,205,061	14,304,599	25,590,497	18,391,358	14,490,860	8,000,001
Unrestricted	(13,701,429)	(15,922,069)	744,277	(7,203,985)	(20,167,043)	(19,120,056)	(1,768,344)	2,592,296	(117,185,732)	(141,177,362)
Total District Net Position	<u>\$ 235,765,795</u>	<u>\$ 244,471,277</u>	<u>\$ 269,898,216</u>	<u>\$ 272,046,987</u>	<u>\$ 273,369,243</u>	<u>\$ 279,779,375</u>	<u>\$ 302,663,814</u>	<u>\$ 296,796,104</u>	<u>\$ 168,203,467</u>	<u>\$ 193,616,453</u>

Note 1 - Net Position at June 30, 2012 is restated to reflect the implementation of GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position and GASB Statement No. 65, "Items Previously Reported in Assets and Liabilities".

Note 2 - Net Position at June 30, 2014 is restated to reflect the implementation of GASB Statement No. 68, "Accounting and Financial Reporting for Pensions".

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

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 216,582,273	\$ 259,183,283	\$ 255,122,347	\$ 256,994,641	\$ 254,366,135	\$ 243,972,986	\$ 251,391,367	\$ 256,366,514	\$ 253,059,266	\$ 291,412,262
Special Education	52,069,053	70,341,236	70,084,366	68,430,395	64,509,076	80,335,399	76,206,404	78,887,337	73,938,429	88,380,425
Other Instruction	23,819,124	18,113,165	17,462,236	18,820,529	42,449,059	36,489,793	35,119,655	38,377,756	28,210,150	30,731,796
School Sponsored Activities & Athletics	1,757,994	2,170,105	2,257,183	2,172,552	2,100,779	1,801,578	1,866,156	1,939,548	2,238,586	2,518,695
Community Services	514,165	728,209	826,034	452,133	421,444	477,169	519,115	652,046	1,366,118	2,327,016
Support Services:										
Student and Instruction Related Services	108,692,275	80,946,621	85,459,346	87,926,747	86,441,146	72,300,897	84,268,585	88,522,496	93,581,366	105,598,719
General Administration	6,757,530	6,225,738	4,905,662	4,980,890	5,375,949	5,131,354	6,300,806	6,778,102	7,716,455	8,585,462
School Administrative Services	17,511,990	21,386,437	19,914,209	20,327,769	19,069,149	21,120,444	20,506,048	21,600,369	23,049,662	26,740,209
Central and Other Support Services	9,494,472	9,574,963	10,644,531	11,020,862	11,438,546	10,484,290	10,611,639	11,798,453	11,796,049	14,513,187
Plant Operations And Maintenance	60,454,891	56,910,426	50,367,780	56,154,208	52,189,121	52,581,933	51,018,812	57,066,081	60,061,800	64,495,295
Pupil Transportation	13,865,230	15,162,363	16,924,685	17,230,058	17,183,312	14,707,654	15,571,386	14,259,342	16,303,254	18,367,644
Interest On Long-Term Debt	712,683	724,134	575,996	530,731	499,112	473,359	433,778	391,401	356,650	298,319
Total Governmental Activities Expenses	512,231,680	541,466,680	534,544,375	545,041,515	556,042,828	539,876,856	553,813,751	576,639,445	571,677,785	653,969,029
Business-Type Activities:										
Food Service	12,320,672	11,924,109	11,399,418	10,526,895	10,744,204	10,635,560	13,855,901	13,503,631	14,847,400	16,326,907
Other Non-Major										
Child Care	-	-	-	-	-	-	-	-	-	-
Total Business-Type Activities Expense	12,320,672	11,924,109	11,399,418	10,526,895	10,744,204	10,635,560	13,855,901	13,503,631	14,847,400	16,326,907
Total District Expenses	\$ 524,552,352	\$ 553,390,789	\$ 545,943,793	\$ 555,568,410	\$ 566,787,032	\$ 550,512,416	\$ 567,669,652	\$ 590,143,076	\$ 586,525,185	\$ 670,295,936
Program Revenues										
Governmental Activities:										
Charges for Services:										
Instruction (Tuition)		\$ 2,400	\$ 13,685	\$ 182,207	\$ 162,205	\$ 21,078	\$ 112,053	\$ 279,276	\$ 436,260	\$ 845,262
Special Education										
Operating Grants And Contributions	\$ 64,796,036	136,252,762	137,337,870	122,807,585	197,357,086	141,702,604	155,690,480	143,797,407	143,980,572	192,269,314
Capital Grants And Contributions	10,257,651	25,734,756	20,241,436	24,503,096	16,571,075	4,072,825	4,550,018	8,328,501	7,278,472	65,717,098
Total Governmental Activities Program Revenues	75,053,687	161,989,918	157,592,991	147,492,888	214,030,366	145,796,507	160,352,551	152,405,184	151,695,304	258,831,674

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

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Business-Type Activities:										
Charges For Services										
Food Service	\$ 749,964	\$ 698,432	\$ 490,252	\$ 443,215	\$ 330,222	\$ 290,507	\$ 264,042	\$ 249,062	\$ 230,675	\$ 102,607
Child Care										
Operating Grants And Contributions	9,830,041	10,406,123	10,768,371	11,226,668	12,206,055	11,988,193	12,797,382	13,133,047	13,652,978	16,526,023
Capital Grants And Contributions					20,590	-	-	-	-	-
Total Business Type Activities Program Revenues	10,580,005	11,104,555	11,258,623	11,669,883	12,556,867	12,278,700	13,061,424	13,382,109	13,883,653	16,628,630
Total District Program Revenues	\$ 85,633,692	\$ 173,094,473	\$ 168,851,614	\$ 159,162,771	\$ 226,647,233	\$ 158,075,207	\$ 173,413,975	\$ 165,787,293	\$ 165,578,957	\$ 275,460,304
Net (Expense)/Revenue										
Governmental Activities	\$ (437,177,993)	\$ (379,476,762)	\$ (376,951,384)	\$ (397,548,627)	\$ (341,952,462)	\$ (394,080,349)	\$ (393,461,200)	\$ (424,234,261)	\$ (419,982,481)	\$ (395,137,355)
Business-Type Activities	(1,740,667)	(819,554)	(140,795)	1,142,988	1,812,663	1,643,140	(794,477)	(121,522)	(963,747)	301,723
Total District-Wide Net Expense	\$ (438,918,660)	\$ (380,296,316)	\$ (377,092,179)	\$ (396,405,639)	\$ (340,139,799)	\$ (392,437,209)	\$ (394,255,677)	\$ (424,355,783)	\$ (420,946,228)	\$ (394,835,632)
General Revenues And Other Changes In Net Position										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	\$ 36,016,971	\$ 36,016,971	\$ 36,016,971	\$ 37,457,650	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956
Property Taxes Levied For Debt Service	372,005	371,965	374,285	326,508	365,829	505,422	301,447	404,803	504,613	505,199
Federal And State Aid - Unrestricted	395,150,707	327,173,707	339,631,121	345,165,227	289,042,114	343,007,734	366,415,045	368,018,719	368,884,255	369,511,217
Federal And State Aid - Restricted		20,396,585	22,154,994	8,068,737	7,865,913	8,040,499	7,633,112	6,503,881	5,875,548	6,821,305
State Aid Restricted For Debt Service Principal		450,052	510,351	537,561	631,969	558,327	558,200	593,710	615,132	639,614
Investment Earnings	30,813	1,637,514	1,325,169	525,364	258,142	287,214	333,383	302,752	182,280	168,921
Capital Asset Donations			24,990							
Miscellaneous Income	2,114,215	2,987,439	2,433,031	6,458,498	4,338,258	3,406,153	2,942,973	3,708,253	7,852,959	3,646,406
Loss on Sale of Assets										
Special Item - Refund of Lease Purchase and EDA Loan Proceeds										
Transfers	202,374		(5,106,723)	-	-	-	-	-	-	-
Total Governmental Activities	433,887,085	389,034,233	397,364,189	398,539,545	341,458,181	394,761,305	417,140,116	418,488,074	422,870,743	420,248,618
Business-Type Activities:										
Investment Earnings		72,099	48,216	14,865	3,874	-	-	-	-	-
Transfers	-	-	5,106,723	-	-	-	-	-	-	-
Total Business-Type Activities	-	72,099	5,154,939	14,865	3,874	-	-	-	-	-
Total District-Wide	\$ 433,887,085	\$ 389,106,332	\$ 402,519,128	\$ 398,554,410	\$ 341,462,055	\$ 394,761,305	\$ 417,140,116	\$ 418,488,074	\$ 422,870,743	\$ 420,248,618
Change In Net Position										
Governmental Activities	\$ (3,290,908)	\$ 9,557,471	\$ 20,412,805	\$ 990,918	\$ (494,281)	\$ 680,956	\$ 23,678,916	\$ (5,746,187)	\$ 2,888,262	\$ 25,111,263
Business-Type Activities	(1,740,667)	(747,455)	5,014,144	1,157,853	1,816,537	1,643,140	(794,477)	(121,522)	(963,747)	301,723
Total District	\$ (5,031,575)	\$ 8,810,016	\$ 25,426,949	\$ 2,148,771	\$ 1,322,256	\$ 2,324,096	\$ 22,884,439	\$ (5,867,709)	\$ 1,924,515	\$ 25,412,986

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

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Reserved	\$ 20,986,950	\$ 2,883,421	\$ 3,739,424	\$ 13,284,804	\$ 23,123,100					
Unreserved	(11,566,298)	5,657,450	7,387,687	(13,371,019)	(30,682,906)					
Restricted						\$ 20,787,971	\$ 40,132,489	\$ 35,644,220	\$ 23,672,254	\$ 11,168,294
Committed						735,611	1,304,965	88,398		
Assigned						7,570,795	17,775,328	23,051,231	41,414,129	25,435,028
Unassigned	-	-	-	-	-	(29,450,263)	(32,730,590)	(33,671,357)	(32,788,716)	(35,270,379)
Total General Fund	<u>\$ 9,420,652</u>	<u>\$ 8,540,871</u>	<u>\$ 11,127,111</u>	<u>\$ (86,215)</u>	<u>\$ (7,559,806)</u>	<u>\$ (355,886)</u>	<u>\$ 26,482,192</u>	<u>\$ 25,112,492</u>	<u>\$ 32,297,667</u>	<u>\$ 1,332,943</u>
All Other Governmental Funds										
Reserved		\$ 30,813	\$ 272,666	\$ 287,380	\$ 99,639					
Unreserved	\$ (933,597)	(2,396,543)	(440,542)	934	204,061					
Restricted						\$ 303,599	\$ 99,639	\$ 1	\$ 2	\$ 1
Unassigned	-	-	-	-	-	(6,612)	-	-	-	-
Total All Other Governmental Funds	<u>\$ (933,597)</u>	<u>\$ (2,365,730)</u>	<u>\$ (167,876)</u>	<u>\$ 288,314</u>	<u>\$ 303,700</u>	<u>\$ 296,987</u>	<u>\$ 99,639</u>	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 1</u>

Note:

Beginning with Fiscal Year 2011, the District implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. This Statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Reclassification of prior year fund balance amounts to comply with Statement No. 54 is not required.

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

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Property Tax Levy	\$ 36,388,976	\$ 36,388,936	\$ 36,391,256	\$ 37,784,158	\$ 39,321,785	\$ 39,461,378	\$ 39,257,403	\$ 39,360,759	\$ 39,460,569	\$ 39,461,155
Tuition Charges		2,400	13,685	182,207	162,205	21,078	112,053	279,276	436,260	845,262
Interest Earnings		1,637,514	1,325,169	525,364	258,142	287,214	333,383	302,752	182,280	168,921
Miscellaneous	2,145,028	3,246,890	3,177,974	6,578,298	4,447,254	4,469,806	3,754,991	3,830,539	8,119,450	3,886,056
State Sources	442,332,564	479,398,391	491,210,799	470,972,414	413,794,991	451,436,678	486,996,031	494,759,254	490,839,221	555,263,666
Federal Sources	27,871,810	30,350,020	28,474,279	29,989,992	97,564,170	45,559,184	47,038,806	32,360,678	35,528,267	35,978,213
Total Revenue	508,738,378	551,024,151	560,593,162	546,032,433	555,548,547	541,235,338	577,492,667	570,893,258	574,566,047	635,603,273
Expenditures										
Instruction										
Regular Instruction	212,300,964	255,652,429	257,248,697	255,850,796	253,045,031	242,843,062	250,473,502	254,235,762	251,732,152	268,197,450
Special Education Instruction	54,061,727	71,209,920	71,461,791	68,572,096	64,406,128	80,420,953	76,463,329	78,480,839	73,966,548	79,347,425
Other Special Instruction	24,534,515	22,717,966	17,152,745	18,448,462	42,163,148	36,226,063	34,868,504	37,976,099	27,888,392	28,863,191
School Sponsored Activities And Athletics	1,743,722	2,153,485	2,256,749	2,110,992	2,058,599	1,754,911	1,819,257	1,880,875	2,187,351	2,437,461
Community Services	512,076	727,682	840,656	452,133	421,264	478,033	520,416	650,757	1,367,302	2,317,269
Support Services										
Student and Inst. Related Services	107,903,065	77,550,771	85,128,193	85,487,696	84,625,373	70,242,436	82,166,444	86,056,018	91,305,022	95,747,009
General Administration	6,759,677	6,125,622	4,586,349	4,529,115	5,057,257	5,461,744	5,933,650	6,396,627	7,339,363	7,728,228
School Administrative Services	17,327,122	21,238,767	19,874,599	19,845,535	18,687,525	20,720,367	20,126,656	21,046,104	22,600,086	23,385,812
Central and Other Support Services	9,283,298	9,370,506	10,100,741	10,171,307	10,848,827	9,787,525	9,880,048	11,016,084	11,026,235	13,615,234
Plant Operations And Maintenance	44,491,498	42,838,856	42,576,923	46,247,316	44,781,867	44,533,734	42,434,222	48,475,730	50,787,442	55,488,641
Pupil Transportation	13,858,099	15,155,595	16,913,401	17,203,918	17,164,184	14,684,870	15,548,549	14,233,122	16,279,329	18,334,482
Capital Outlay	11,919,717	26,002,560	21,316,317	26,562,901	18,437,649	5,581,300	7,745,794	10,614,230	9,600,862	69,803,496
Debt Service										
Principal	3,096,496	1,849,846	660,000	835,000	880,000	910,000	940,000	970,000	1,005,000	1,045,000
Interest And Other Charges	739,165	742,060	1,530,806	472,302	429,900	393,133	362,835	330,349	295,787	257,300
Total Expenditures	508,531,141	553,336,065	551,647,967	556,789,569	563,006,752	534,038,131	549,283,206	572,362,596	567,380,871	666,567,998
Excess (Deficiency) Of Revenues										
Over (Under) Expenditures	207,237	(2,311,914)	8,945,195	(10,757,136)	(7,458,205)	7,197,207	28,209,461	(1,469,338)	7,185,176	(30,964,725)
Other Financing Sources (Uses)										
Proceeds from Lease Refunding			11,070,000							
Original Issue Discount			(44,378)							
Payment to Refunded Lease Escrow Agent			(10,080,000)							
Transfers In	22,878,963	20,396,585	25,882,197	12,014,238	8,069,873	8,140,138	7,689,724	8,438,881	8,478,510	9,726,112
Transfers Out	(22,878,963)	(20,396,585)	(30,988,920)	(12,014,238)	(8,069,873)	(8,140,138)	(7,689,724)	(8,438,881)	(8,478,510)	(9,726,112)
Total Other Financing Sources (Uses)	-	-	(4,161,101)	-	-	-	-	-	-	-
Net Change In Fund Balances	\$ 207,237	\$ (2,311,914)	\$ 4,784,094	\$ (10,757,136)	\$ (7,458,205)	\$ 7,197,207	\$ 28,209,461	\$ (1,469,338)	\$ 7,185,176	\$ (30,964,725)
Debt Service As A Percentage Of										
Noncapital Expenditures	0.77%	0.49%	0.41%	0.25%	0.24%	0.25%	0.24%	0.23%	0.23%	0.22%

* Noncapital expenditures are total expenditures less capital outlay.

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

<u>Fiscal Year Ended June 30,</u>	<u>Tuition</u>	<u>Interest on Investments</u>	<u>Refund of Prior Year Expenditures</u>	<u>Cancelled Prior Year Payables</u>	<u>State Dated Checks</u>	<u>Utility Refunds</u>	<u>Settlements</u>	<u>Private Grants</u>	<u>Indirect Cost Reimbursement</u>	<u>E-Rate Reimbursements</u>	<u>Miscellaneous</u>	<u>Total</u>
2006	\$ 11,755	\$ 1,039,850			\$ 11,375	\$ 411,048		\$ 35,115			\$ 507,589	\$ 2,016,731
2007	2,400	1,602,406			15,900	417,939	\$ 1,400,000		\$ 182,848		970,752	4,592,245
2008	13,685	1,311,246	\$ 886,422	\$ 870,443					554,429		675,986	4,312,211
2009	182,207	510,650	379,135	1,027,603		2,980,723			624,837		1,446,200	7,151,355
2010	162,205	241,923	789,808	1,946,502	54,618				438,016		1,109,314	4,742,386
2011	21,078	287,214	1,074,415	1,115,169			428,628		677,526		787,941	4,391,971
2012	112,053	333,383	790,767	107,960	8,327				373,774	\$ 789,096	873,049	3,388,409
2013	279,276	302,752	1,466,242	981,436			293,623		107,662	243,455	615,835	4,290,281
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

PATERSON PUBLIC SCHOOLS
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(Unaudited)

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
2006	\$ 10,235,750	\$ 366,155,555	\$ 115,840,638	\$ 42,371,903	\$ 38,229,828	\$ 572,833,674	\$ 1,334,999	\$ 574,168,673	\$ 6,031,183,540	\$ 6.338
2007 (1)	186,957,300	6,310,285,900	1,736,768,700	648,880,900	491,173,100	9,374,065,900	14,551,432	9,388,617,332	7,353,174,894	0.388
2008	188,322,400	6,301,093,300	1,713,639,200	629,668,600	485,494,450	9,318,217,950	13,666,858	9,331,884,808	8,516,829,800	0.398
2009	184,572,060	6,305,862,040	1,727,489,145	610,010,200	511,254,000	9,339,187,445	13,509,374	9,352,696,819	9,038,160,514	0.412
2010	179,670,710	6,292,039,157	1,700,941,875	602,582,900	505,956,200	9,281,190,842	13,832,573	9,295,023,415	8,948,422,363	0.424
2011	183,157,910	6,235,334,057	1,686,584,175	563,238,300	496,089,200	9,164,403,642	13,832,573	9,178,236,215	8,501,229,029	0.429
2012	177,854,460	6,055,404,407	1,636,794,675	534,434,500	493,569,500	8,898,057,542	13,832,573	8,911,890,115	7,430,116,572	0.441
2013	173,580,900	5,714,628,177	1,599,660,187	517,803,000	486,480,900	8,492,153,164	13,832,573	8,505,985,737	6,821,169,779	0.463
2014	154,916,450	5,463,095,627	1,568,466,875	509,862,800	482,915,300	8,179,257,052	13,832,573	8,193,089,625	6,646,031,755	0.482
2015 (2)	57,760,000	3,444,626,600	1,344,504,900	429,150,800	398,528,300	5,674,570,600	13,181,928	5,687,752,528	5,925,172,890	0.694

Source: County Abstract of Ratables

^a Tax rates are per \$100

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

(2): The City underwent a revaluation of properties, which became effective in 2015.

PATERSON PUBLIC SCHOOLS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
(Unaudited)
(rate per \$100 of assessed value)

Calendar <u>Year</u>	Total Direct <u>Rate</u>		Overlapping Rates			Total Direct and Overlapping Tax <u>Rate</u>
	Paterson Public <u>Schools</u>	City of <u>Paterson</u>	County of <u>Passaic</u>	County <u>Open Space</u>		
2006	\$ 6.338	\$ 14.423	\$ 5.432	\$ 0.107	\$ 26.300	
2007	(1) 0.388	0.971	0.372	0.010	1.741	
2008	0.398	0.997	0.448	0.010	1.853	
2009	0.412	1.038	0.471	0.010	1.931	
2010	0.424	1.191	0.502	0.010	2.126	
2011	0.429	1.565	0.511	0.010	2.515	
2012	0.441	1.597	0.468	0.008	2.515	
2013	0.463	1.744	0.529	0.008	2.744	
2014	0.482	1.882	0.528	0.008	2.900	
2015	(2) 0.694	2.678	0.725	0.011	4.108	

Source: County Abstract of Ratables

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

(2) : The City underwent a revaluation of properties which became effective in 2015.

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

Taxpayer	2015		2007	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Center City Partners/Alma Realty	\$ 29,500,000	0.52%		
Getty Industries-Alma Realty	22,321,700	0.39%		
Park East Terrace	20,034,000	0.35%		
Rt 20 Retail Center, LLC	19,730,600	0.35%		
Riverview Towers II, LLC	18,474,900	0.32%		
Riverview Towers I, LLC	18,412,600	0.32%		
Okonite Co.	16,086,200	0.28%		
Ivy Madison Property, LLC	14,392,600	0.25%		
NJ Bell Telephone	13,181,928	0.23%		
Great Falls Realty Associates	10,600,000	0.19%		
297 Paterson, LLC			\$ 24,093,700	0.26%
Beckwith Paterson Joint Venture			21,974,500	0.23%
Paterson Plaza, LLC			20,357,400	0.22%
Okonite Co.			18,403,700	0.20%
Great Falls Realty Associates			17,884,000	0.19%
Park East Terrace			14,998,200	0.16%
NJ Bell Telephone			14,551,432	0.15%
The Realty Associates Fund VII, LP			14,187,100	0.15%
Patterson Fedelco Co, LLC			14,122,000	0.15%
Great A&P Tea Co. Inc.			12,799,800	0.14%
			-	
			-	
	<u>\$ 182,734,528</u>	<u>3.21%</u>	<u>\$ 173,371,832</u>	<u>1.85%</u>

Source: Municipal Tax Assessor

PATERSON PUBLIC SCHOOLS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2006	\$ 36,388,976	\$ 36,388,976	100.00%	N/A
2007	36,388,936	36,388,936	100.00%	N/A
2008	36,391,256	36,391,256	100.00%	N/A
2009	37,784,158	37,784,158	100.00%	N/A
2010	39,321,785	39,321,785	100.00%	N/A
2011	39,461,378	39,461,378	100.00%	N/A
2012	39,257,403	39,257,403	100.00%	N/A
2013	39,360,759	39,360,759	100.00%	N/A
2014	39,460,569	39,460,569	100.00%	N/A
2015	39,461,155	39,461,155	100.00%	N/A

PATERSON PUBLIC SCHOOLS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended June 30,	Governmental Activities				Population	Per Capita
	General Obligation Bonds	Certificates of Participation	Capital Leases	Total District		
2006		\$ 14,014,846		\$ 14,014,846	145,903	\$ 96
2007		12,165,000		12,165,000	145,113	84
2008		12,495,000		12,495,000	144,961	86
2009		11,660,000		11,660,000	145,834	80
2010		10,780,000		10,780,000	146,445	74
2011		9,870,000		9,870,000	145,962	68
2012		8,930,000		8,930,000	146,075	61
2013		7,960,000		7,960,000	146,473	54
2014		6,955,000		6,955,000	146,753	47
2015		5,910,000		5,910,000	146,753 *	40

Source: District records

* - Estimated

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	Certificates of Participation	Deductions			
2006	\$ 14,014,846		\$ 14,014,846	2.44%	96
2007	12,165,000		12,165,000	0.13%	84
2008	12,495,000		12,495,000	0.13%	86
2009	11,660,000		11,660,000	0.12%	80
2010	10,780,000		10,780,000	0.12%	74
2011	9,870,000		9,870,000	0.11%	68
2012	8,930,000		8,930,000	0.10%	61
2013	7,960,000		7,960,000	0.09%	54
2014	6,955,000		6,955,000	0.08%	47
2015	5,910,000		5,910,000	0.10%	40

Source: District records

Notes:

a See Exhibit J-6 for property tax data.

b See Exhibit J-14 for population data.

PATERSON PUBLIC SCHOOLS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2015
(Unaudited)

	<u>Total Debt</u>
Direct Municipal Debt: (1)	
City of Paterson	\$ 129,850,876
Paterson Public Schools - COPS	<u>5,910,000</u>
Total Direct Debt	<u>135,760,876</u>
Other Debt (As of December 31, 2014)	
County of Passaic (2)	54,590,360
Passaic County Utilities Authority (2)	8,142,679
Passaic Valley Water Commission (4)	75,054,721
Passaic Valley Sewerage Commission (3)	21,885,807
North Jersey District Water Supply Commission (3)	<u>3,916,229</u>
Total Overlapping Debt	<u>163,589,796</u>
Total Direct and Overlapping Debt	<u><u>\$ 299,350,672</u></u>

Source:

- (1) City of Paterson's June 30, 2015 Annual Debt Statement
- (2) Based on Equalized Value of Municipality to County Total
- (3) Based on Usage
- (4) Based upon ownership

**PATERSON PUBLIC SCHOOLS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Legal Debt Margin Calculation for Fiscal Year 2015

Equalized Valuation Basis	
2012	\$ 7,132,711,457
2013	6,804,064,710
2014	651,370,315
	<u>\$ 20,450,479,322</u>
Average Equalized Valuation of Taxable Property	<u>\$ 6,816,826,441</u>
Debt Limit (6 % of average equalization value)	409,009,586
Total Net Debt Applicable to Limit	-
Legal Debt Margin	<u>\$ 409,009,586</u>

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit	\$ 203,647,277	\$ 242,415,999	\$ 432,849,896	\$ 346,162,291	\$ 523,292,446	\$ 524,076,155	\$ 499,368,714	\$ 464,892,787	\$ 431,501,045	\$ 409,009,586
Total net debt applicable to limit	5,063,973	3,932,715	3,410,048	2,875,296	1,768,035	1,768,036	1,193,900	604,804	-	-
Legal debt margin	<u>\$ 198,583,304</u>	<u>\$ 238,483,284</u>	<u>\$ 429,439,848</u>	<u>\$ 343,286,995</u>	<u>\$ 521,524,411</u>	<u>\$ 522,308,119</u>	<u>\$ 498,174,814</u>	<u>\$ 464,287,983</u>	<u>\$ 431,501,045</u>	<u>\$ 409,009,586</u>
Total net debt applicable to the limit as a percentage of debt limit	2.49%	1.62%	0.79%	0.83%	0.34%	0.34%	0.24%	0.13%	0.00%	0.00%

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

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

<u>Year</u>	<u>Population</u>	<u>County Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2006	145,903	\$ 38,584	8.60%
2007	145,113	40,839	8.30%
2008	144,961	41,657	10.60%
2009	145,834	41,050	16.30%
2010	146,445	41,936	16.20%
2011	145,962	43,853	16.20%
2012	146,075	44,600	16.50%
2013	146,473	44,688	14.80%
2014	146,753	not available	11.90%
2015	146,753 *	not available	not available

Source: New Jersey State Department of Education

* - Estimated

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

<u>2015</u>			<u>2006</u>	
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>

INFORMATION NOT AVAILABLE

PATERSON PUBLIC SCHOOLS
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<u>Function/Program</u>										
Instruction										
Regular	2,759	2,510	2,064	2,082	1,476	1,416	1,458	1,561	1,624	1,649
Special Education	317	682	703	614	594	849	845	977	1,120	1,158
Other Instruction	33	120	175	161	132	297	316	215	131	129
Nonpublic School Programs	17		-							
Adult/Continuing Education Programs	16	17	10	9	4	18	25	23	26	27
Support Services:										
Student & Instruction Related Services	561	362	349	375	373	558	478	658	771	760
General Administration	12	191	219	216	188	19	19	28	36	31
School Administrative Services	46	212	189	188	193	103	107	106	114	109
Other Administration Services	51	106	20	10	26	77	77	86	94	92
Central Services	69	80	91	78	78	72	72	75	78	71
Administrative Information Technology	20	10	10	11	12	5	6	8	9	10
Plant Operations and Maintenance	67	165	201	193	183	142	142	165	171	181
Pupil Transportation	7	7	6	6	5	5	5	5	5	5
Other Support Services	12					4	4	4	9	5
Cafeteria Monitors										148
Special Schools	68								153	
Food Service	282	419	304	165	147	174	154	177		218
Child Care	513								215	-
Total	4,850	4,881	4,341	4,108	3,409	3,739	3,708	4,088	4,555	4,593

Source: District Personnel Records

**PATERSON PUBLIC SCHOOLS
OPERATING STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)**

Pupil/Teacher Ratio

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in	
						Elementary	Middle School	Senior			Average Daily Enrollment	Student Attendance Percentage
2006	25,595	\$ 492,775,763	\$ 19,253	10.63%	3,703	N/A	N/A	N/A	25,083	23,090	-2.20%	92.05%
2007	25,142	524,741,599	20,871	8.41%	2,964	N/A	N/A	N/A	24,606	22,606	-1.90%	91.87%
2008	24,087	528,140,844	21,926	5.06%	2,639	N/A	N/A	N/A	23,961	21,981	-2.62%	91.74%
2009	23,575	528,919,366	22,436	2.32%	2,640	N/A	N/A	N/A	23,510	21,645	-1.88%	92.07%
2010	24,165	543,259,203	22,481	0.20%	2,682	N/A	N/A	N/A	23,995	22,152	2.06%	92.32%
2011	25,907	527,153,698	20,348	-9.49%	2,439	N/A	N/A	N/A	24,342	22,374	1.45%	91.92%
2012	26,665	540,224,577	20,260	-0.43%	2,619	N/A	N/A	N/A	24,592	22,680	1.03%	92.23%
2013	26,782	560,448,017	20,926	2.84%	2,597	N/A	N/A	N/A	24,454	22,671	0.46%	92.71%
2014	26,953	556,479,222	20,646	1.47%	2,597	N/A	N/A	N/A	24,749	23,020	1.21%	93.01%
2015	27,413	595,462,202	21,722	7.22%	2,625	N/A	N/A	N/A	24,875	23,186	0.51%	93.21%

Sources: District records

Note: Enrollment based on annual October district count.
Operating expenditures equal total expenditures less debt service and capital outlay.
Cost per pupil represents operating expenditures divided by enrollment.

N/A = Not available

PATERSON PUBLIC SCHOOLS
FY 2015 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Early Learning Center										
660 14th Ave.										
Square Feet		14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001
Capacity (students)										
Students on Roll		126	127	135	136	147	150	155	131	120
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
Capacity (students)										
Students on Roll		250								
Elementary										
School 1 (2002)										
Square Feet (See PS 26)		24,418	24,418	24,418	24,418	24,418	24,418			
Capacity (students)										
Students on Roll		291	308	293	294	294	281	307	326	311
School 2 (1921, 1998)										
Square Feet	70,573	98,697	98,697	98,697	98,697	98,697	98,697	85,887	85,887	85,887
Capacity (students)										
Students on Roll	647	639	602	610	619	619	614	622	635	600
School 3 (1879)										
Square Feet	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908
Capacity (students)										
Students on Roll	459	452	431	449	447	447	466	453	433	416
School 4 (1922)										
Square Feet	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391
Capacity (students)										
Students on Roll	451	423	391	372	619	617	553	637	511	519
School 5 (1939)										
Square Feet	108,886	108,886	108,886	108,886	108,886	108,886	108,886	99,735	99,735	99,735
Capacity (students)										
Students on Roll	1,057	1,111	1,019	1,042	957	957	863	890	829	835
School 6 (1921) - Performing Arts Academy										
Square Feet	97,075	97,075	97,075	97,075	97,075	97,075	97,075	89,054	89,054	89,054
Capacity (students)										
Students on Roll	521	522	427	576	519	519	405	396	439	487
School 7 (1919)										
Square Feet	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835
Capacity (students)										
Students on Roll	233	253	276	288	264	264	250	265	239	264
School 8 (1926)										
Square Feet	95,106	95,106	95,106	95,106	95,106	95,106	95,106	74,000	74,000	74,000
Capacity (students)										
Students on Roll	575	538	564	538	547	547	519	509	512	592
School 9 (1988)										
Square Feet	123,768	123,768	123,768	123,768	123,768	123,768	123,768	110,000	110,000	110,000
Capacity (students)										
Students on Roll	1,156	1,188	1,223	1,239	1,272	1,274	1,305	1,282	1,279	1,283
School 10 (1921)										
Square Feet	83,572	83,572	83,572	83,572	83,572	83,572	83,572	58,573	58,573	58,573
Capacity (students)										
Students on Roll	740	701	689	589	593	594	504	499	594	585

PATERSON PUBLIC SCHOOLS
FY 2015 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
School 11 (1905)										
Square Feet	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446	3,546
Capacity (students)										
Students on Roll	247	309	196	173	179	179	211	214	236	254
School 12 (1913)										
Square Feet	72,886	72,686	72,686	72,886	72,886	72,886	72,886	72,886	72,886	72,886
Capacity (students)										
Students on Roll	608	611	481	529	530	530	519	541	554	551
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	664	783	635	611	549	549	585	615	567	521
School 14 (1887)										
Square Feet	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422
Capacity (students)										
Students on Roll	179	190	245	228	220	220	236	214	190	214
School 15 (1923)										
Square Feet	147,502	147,502	147,502	147,502	147,502	147,502	147,502	110,104	110,104	110,104
Capacity (students)										
Students on Roll	952	896	830	802	762	762	728	790	764	754
School 16 (1891) - Great Falls Academy										
St. Paul's lease -Lease (new school under construction)									16,420	-
Capacity (students)										
Students on Roll	300	290						131		
School 17 (1891) - Urban Leadership										
Square Feet	17,250	17,250	17,250	17,250	17,250	17,250		17,520	17,520	17,520
Capacity (students)										
Students on Roll	150	165	167					0		
School 18 (1939)										
Square Feet	102,086	102,086	102,086	102,086	102,086	102,086	102,086	102,086	102,086	102,086
Capacity (students)										
Students on Roll	1,090	1,229	983	1,009	1,063	1,063	1,064	1,042	920	975
School 19 (1896)										
Square Feet	37,269	37,269	37,269	37,269	37,269	37,269	37,269	34,869	34,869	34,869
Capacity (students)										
Students on Roll	384	385	372	350	377	377	361	373	396	390
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	536	517	462	507	489	488	474	541	502	462
School 21 (1905)										
Square Feet	119,516	119,516	119,516	119,516	119,516	119,516	119,516	103,516	103,516	103,516
Capacity (students)										
Students on Roll	815	751	700	691	695	695	720	714	680	757
School 24 (1909)										
Square Feet	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800
Capacity (students)										
Students on Roll			418	564	686	687	819	919	925	946

PATERSON PUBLIC SCHOOLS
FY 2015 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
School 25 (1932)										
Square Feet	76,596	76,596	75,564	75,564	75,564	75,564	75,564	72,564	72,564	72,564
Capacity (students)										
Students on Roll	669	687	612	667	684	684	664	689	705	721
School 26 (1952)										
Square Feet	58,001	58,001	58,001	58,001	58,001	58,001	58,001	98,248	98,248	98,248
Capacity (students)										
Students on Roll	841	570	549	599	617	616	609	589	623	595
School 27 (1956)										
Square Feet	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198
Capacity (students)										
Students on Roll	829	875	970	930	899	899	870	864	795	810
School 28 (1956)										
Square Feet	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417
Capacity (students)										
Students on Roll	489	481	493	488	527	527	478	222	455	504
School 29 (1924)										
Square Feet	24,000	24,000	24,000	24,000	24,000	24,000	24,000	25,992	25,992	25,992
Capacity (students)										
Students on Roll	226	335	303	333	330	330	327	309	286	291
School 30 MLK										
Square Feet	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168
Capacity (students)										
Students on Roll	783	1,085	858	910	886	886	839	863	866	782
New Roberto Clemente (2005)										
Square Feet	124,834	124,834	124,834	124,834	124,834	124,834	124,834	124,834	132,834	124,834
Capacity (students)										
Students on Roll	754	785	811	813	829	529	796	757	677	651
Norman S. Weir (1891)										
Square Feet	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943
Capacity (students)										
Students on Roll	291	268	270	249	266	266	273	280	293	3,210
Roberto Clemente (1920)										
Square Feet	35,000	35,000	35,000	35,000	35,000	35,000	35,000	30,797	30,797	30,797
Capacity (students)										
Students on Roll	297	306	340	335	347	347	331	344	338	330
Edward Kilpatrick										
Square Feet	51,527	51,527	51,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527
Capacity (students)										
Students on Roll	404	446	412	421	431	430	439	430	420	382
Dale Ave.										
Square Feet	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500
Capacity (students)										
Students on Roll	352	365	383	442	388	387	330	368	381	361

PATERSON PUBLIC SCHOOLS
FY 2015 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
High School										
Eastside High School (1870)										
Square Feet	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180
Capacity (students)										
Students on Roll	1,957	2,851	1,731	1,738	1,729	1,729	1,922	1,858	1,928	2,039
JFK High School (1963)										
Square Feet	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210
Capacity (students)										
Students on Roll	2,252	2,708	1,932	2,035	2,044	2,044	2,249	2,212	2,230	2,225
Rosa Parks High School (1986)										
Square Feet	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945
Capacity (students)										
Students on Roll	243	224	203	226	234	234	249	252	264	279
International HS and Garrett Morgan										
Square Feet		121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275
Capacity (students)										
Students on Roll		182	388	388	359	359	387	514	510	550
Academies										
Panther (2004)										
Square Feet	20,546	27,785	27,845	57,845	57,845	57,845	57,845	27,845	27,845	27,845
Capacity (students)										
Students on Roll	203	212	196	224	231	231	227	226	220	191
Silk City (1908)										
Square Feet	31,113	31,113	31,113	31,113	31,113	31,113	31,113	31,117	31,117	31,117
Capacity (students)										
Students on Roll	69	81	68	85	88	88	99	71	86	87
YES Academy - Formerly Academy of Performing Arts										
Square Feet		14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240
Capacity (students)										
Students on Roll							94	87	74	89

PATERSON PUBLIC SCHOOLS
FY 2015 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Alexander Hamilton Academy-Lease		63,600	63,600	63,600	63,600	63,600	63,600	73,062	73,062	-
Square Feet										
Capacity (students)										
Students on Roll		199				401	380	465	527	557
Urban Leadership Academy-Lease - Now at PS 17										
Square Feet		194								
Capacity (students)										
Students on Roll		199	198			167	148	141	141	156
Urban Leadership Academy-39th Street-Lease - Now at PS 17										
Square Feet		6,700	6,700	6,700						
Capacity (students)										
Students on Roll										
BUILD Academy-Don Bosco-Lease										
Square Feet		63,400	63,400	63,400	63,400	63,400	63,400	63,640	63,640	63,640
Capacity (students)										
Students on Roll							576	607		
Paterson Pre-Collegiate Academy-Lease - Vacated										
Square Feet		25,980	25,980	25,980	25,980	25,980				
Capacity (students)										
Students on Roll										
Sports Business and Public Safety Academy and Destiny-Lease										
Square Feet		19,500	19,500	19,500	19,500	19,500	19,500	29,828	29,828	29,828
Capacity (students)										
Students on Roll							80	106	79	-
Garrett Morgan Academy - Lease - Vacated as of 6/30/2012										
Square Feet		12,000	12,000	12,000	12,000	12,000	12,000			
Capacity (students)										
Students on Roll							122			
HARP, (IMPACT and STARS Academy NO)-Lease										
Square Feet		58,507	58,507	58,507	58,507	58,507	58,507	58,507	58,507	58,507
Capacity (students)										
Students on Roll							339	272	264	275
Alternative Middle School-Boys & Girls Club-Lease - Vacated as of 6/30/2012										
Square Feet		23,507	23,507	23,507	23,507	23,507				
Capacity (students)										
Students on Roll										
Saint Mary's - Lease										
Square Feet								31,185	31,185	31,185
Capacity (students)								-		
Students on Roll									182	171
Saint Therese (STARS) - Lease										
Square Feet										19,138
Capacity (students)								19,138	19,138	-
Students on Roll									69	73
Saint Paul's - (Great Falls) - Lease										
Square Feet										16,420
Capacity (students)										
Students on Roll										
STUDENTS ON ROLL	21,973	24,774	22,096	22,478	22,706	22,983	24,455	24,635	23,824	26,921

PATERSON PUBLIC SCHOOLS
FY 2015 SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Other										
Administration Building - 33 and 35 Church St. Square Feet		53,623	53,623	53,623	53,623	53,623				
Administration - Old School 5 Square Feet-Includes Garage 1,500 sq ft.		43,435	43,435	43,435	43,435	43,435				
New Administration Building-90 Delaware Ave Square Feet				113,385	113,385	113,385		113,385	113,385	113,385
133 Ellison St-Parent Resource/C&I/Bilingual-Lease Square Feet		7,529	7,529	7,529						
160 Ward St.-Lease Square Feet		6,600	6,600	6,600						
408 Grand St.-Lease Square Feet		1,200	1,200	1,200						
Warehouse-Sheridan Ave-Lease Square Feet		55,525	55,525	55,525	55,525	55,525		55,525	55,525	55,525
PS #16 knocked down; new school under construction	18,803	18,803	18,803	18,803	18,803	18,803		18,803		
Number of Schools at June 30, 2015										
Early Learning Center = 2										
Elementary/Middle = 34										
High School = 4										
Academics = 11										
Other = 4										

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

School Facilities	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
School 2	\$ 108,591	\$ 100,186	\$ 104,291	\$ 141,134	\$ 144,818	\$ 154,520	\$ 147,694	\$ 195,634	\$ 195,168	\$ 196,612
School 3	52,781	48,695	50,690	50,764	52,089	55,579	53,123	70,367	70,199	81,267
School 3 Trailers	7,090	6,542	6,810	9,163	9,402	10,032	9,589	12,702	12,671	14,669
School 4	144,669	133,471	138,940	160,716	164,911	175,959	168,184	222,778	222,247	257,285
School 5	164,511	151,777	157,996	155,704	159,768	170,472	162,939	215,831	215,316	228,313
Old School No. 5	53,855	49,686	51,722	62,111	63,732	68,002	64,997	86,096	85,890	99,431
School 6 - Academy of Perf. Arts	136,155	125,616	130,763	138,814	142,438	151,981	145,264	192,419	191,960	203,862
School 7	77,081	71,115	74,029	69,833	71,656	76,456	73,077	96,799	96,568	111,793
School 8	105,361	97,206	101,189	135,999	139,549	148,898	142,318	188,516	188,067	169,401
School 9	190,443	175,701	182,901	176,985	181,605	193,771	185,208	245,329	244,744	251,812
School 10	128,593	118,639	123,500	119,505	122,625	130,840	125,058	165,654	165,259	134,085
School 11	55,389	51,101	53,195	50,687	52,011	55,494	53,042	70,260	70,092	81,143
School 12	104,009	95,958	99,890	104,225	106,946	114,110	109,068	144,473	144,128	166,851
School 13	129,171	119,173	124,056	134,547	138,060	147,309	140,799	186,504	186,060	215,393
School 14	25,052	23,113	24,060	23,483	24,096	25,710	24,574	32,551	32,474	37,593
School 15	169,418	156,304	162,708	210,923	216,430	230,929	220,724	292,374	291,677	252,050
School 15 Trailers	9,454	8,722	9,079							
School 16 - Great Fall Academy	24,875	22,949	23,890	26,888	27,590	29,438	28,137	37,271	37,182	43,044
School 17 - Urban Leadership Academy	27,426	25,303	26,340	24,667	25,311	27,007	25,813	34,192	34,111	40,107
School 18	134,617	124,197	129,286	127,662	130,995	139,771	133,594	176,960	176,538	204,371
School 18 Trailers	3,250	2,998	3,121	18,318	18,796	20,055	19,169	25,392	25,331	29,325
School 19	48,101	44,378	46,197	53,294	54,685	58,348	55,770	73,874	73,697	79,822
School 20	118,880	109,678	114,173	118,779	121,880	130,045	124,298	164,647	164,254	190,150
School 21	155,820	143,759	149,649	170,904	175,366	187,114	178,845	236,901	236,336	236,969
School 24	115,835	106,869	111,248	144,141	147,904	157,812	150,839	199,803	199,326	230,751
School 25	113,183	104,422	108,700	108,054	110,875	118,303	113,075	149,781	149,424	166,113
School 1 & 26	151,175	139,473	145,188	117,857	120,933	129,035	123,333	163,369	162,979	195,585
School 26 Trailers****	1,217	1,123	1,169	18,318	18,796	20,055	19,169	25,392	25,331	29,325
School 27	126,896	117,073	121,870	148,611	152,491	162,707	155,516	205,999	205,508	237,907
School 27 Trailers****	1,217	1,123	1,169	6,109	6,268	6,688	6,393	8,468	8,448	9,779
School 28	155,055	143,053	148,915	149,313	153,211	163,475	156,251	206,972	206,479	239,031
School 29	39,994	36,898	35,466	34,319	35,215	37,574	35,914	47,572	47,459	59,501
Martin Luther King	164,388	151,663	157,878	153,247	157,248	167,782	160,367	212,425	211,919	245,329
East Side HS/Bauerle Field	446,977	412,379	429,276	410,261	420,971	449,174	429,324	568,689	567,332	642,120
East Side Trailers	14,895	13,742	14,305	15,272	15,671	16,721	15,982	21,170	21,119	24,449
JF Kennedy HS	498,916	460,298	479,158	458,543	470,513	502,239	479,849	534,588	534,099	734,068
JFK Trailers	11,916	10,993	11,444	12,218	12,537	13,376	12,785	16,936	16,895	19,559
Rosa Parks HS	75,884	70,011	72,879	67,130	68,882	73,497	70,249	93,053	92,831	107,466
Roberto Clemente	61,845	57,058	59,396	50,045	51,356	54,796	52,375	69,376	69,211	70,500
660 14th Avenue	18,464	17,035	17,733	20,021	20,544	21,920	20,951	27,752	27,686	32,051
Silk City 2000 Academy - Sage	47,501	43,825	45,620	44,491	45,652	48,711	46,558	61,671	61,524	71,233
The Mall	30,774	28,392	28,460	83,663	85,847	91,599	87,551	115,971	115,694	133,934
137 Ellison	46,161	42,588	38,392	37,151	38,120	40,674	38,877	51,497	51,374	59,473
YES Academy	38,468	35,490	36,944	20,363	20,894	22,294	21,309	28,226	28,159	32,598
Norman S. Weir	84,955	78,379	81,591	97,156	99,693	106,372	101,671	134,675	134,353	155,535
Temple Emanuel/Urban Leadership	20,677	19,077								
Clinton Street		17,695	18,420							
Academy for Urban Leadership	10,309	9,511	9,901	9,581						
Dale Avenue	83,198	76,758	79,903	87,943	90,239	96,284	92,029	121,904	121,613	140,786
Edward Kilpatrick #33	88,806	81,932	85,290	75,112	77,073	82,236	78,602	104,117	103,869	120,245
Alexander Hamilton	67,180	61,980	64,519	90,946	93,320	99,572	95,172	126,066	125,765	167,254

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

School Facilities	2006	2007	2008	2010	2011	2012	2013	2014	2015	2015
Department of Facilities (Warehouse)	\$ 84,629	\$ 78,078	\$ 82,053	\$ 79,399	\$ 81,472	\$ 86,930	\$ 83,088	\$ 110,060	109,798	127,108
Colt Street	7,847	7,240								
Early Childhood Trailers	21,123	19,488	20,287							
Superintendent Office - 35 Church St.	10,971	10,122	42,486	41,742						
Board of Education Office - 33 Church St.	36,492	33,667	35,047	34,937						
Gorney & Gorney		4,259								
Don Bosco	169,258	156,156	162,555	91,004	93,379	99,635	95,232	126,145	125,844	145,685
Rutland	14,778	13,634	14,193	14,833	15,220	16,240	15,522	20,561	20,512	23,746
Young Parent Program (133 Ellison)	9,232	8,518	11,126	10,767						
Great Falls Academy (Alabama Ave.)	19,619	18,100	18,842							
Boys and Girls Club	23,081	21,294	34,738	33,614	34,492	36,803	35,176	46,595	46,484	53,812
Garrett Morgan Academy	18,464	17,035	17,733	17,160	17,608	18,780	17,957	23,786	23,729	27,470
Hinchliffe Stadium	23,339	21,533	22,415	21,690	22,256	23,738	22,698	30,066	29,994	34,723
John Raad		6,814								
Ward Street	10,155	9,369	9,753	9,438						
Panther Academy	43,084	39,749	41,378	82,202	84,348	89,999	86,021	113,945	113,673	63,743
The New Roberto Clemente	177,644	163,893	170,609	178,509	183,169	195,440	186,803	247,442	246,852	285,770
New Roberto - K Center										18,314
Boris Kroll Sports/Business Acad.**	19,234	17,745	28,817	27,884	28,612	30,529	29,180	38,652	38,560	68,282
408 Grand St.			1,846	1,717						
St. Anthony's-Urban Leadership			30,292	29,314						
New International High School (2008)				173,434	177,947	189,868	181,478	240,388	239,814	277,623
90 Delaware - New Admin. Offices.	-	-	-	-	166,460	177,516	169,671	224,748	224,212	259,561
St. Mary's (PS 4)							46,666	61,814	61,667	71,389
St. Theresa (STARS)							28,638	37,935	37,845	43,811
St. Paul's - Great Falls	-	-	-	-	-	-	-	-	-	37,590
Total School Facilities	\$ 5,379,428	\$ 4,991,801	\$ 5,295,479	\$ 5,592,614	\$ 5,763,975	\$ 6,150,214	\$ 5,953,555	\$ 7,785,133	\$ 7,867,350	\$ 8,788,567

* School facilities as defined under EFCFA (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

** Boris Kroll did not appear on 2004 or 2005 reports in error.

*** JFK & ESH trailers did not appear on 2005 report in error.

**** School 26 & School 27 trailers did not appear on 2004 or 2005 reports in error.

Source: District Records

PATERSON PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2015
(unaudited)

	<u>Coverage</u>	<u>Deductible</u>
Commercial Property		
Building, Personal Property, Equipment Breakdown	\$ 500,000,000	\$ 50,000
Business Income	2,000,000	
Musical Instruments	485,100	5,000
Accounts Receivable	5,000,000	
Valuable Papers	5,000,000	
EDP Equipment	25,000,000	
Terrorism	200,000,000	
Earthquake	25,000,000	100,000
Flood	\$25,000,000/2,500,000	500,000/50,000
Excess Liability		
Auto & General Liability Aggregate	10,000,000	
Auto & General Liability Per Occurrence	5,000,000	
Excess Workers Compensation and Employers Liability	250,000	5,000,000
Commercial Crime		
Forgery & Alteration, Employee Theft	500,000	5,000
Money and Securities	25,000	2,500
Commercial Auto	1,000,000	2,000
School Board Legal Liability and Employment Practices Liability	5,000,000	100,000
Surety Bonds		
Fabiana Mello	2,000,000	

Source: District Records

SINGLE AUDIT



CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise the Paterson Public Schools' basic financial statements and have issued our report thereon dated December 11, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Paterson Public Schools' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Paterson Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2015-001 and 2015-002 that we consider to be significant deficiencies in internal control over financial reporting.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Paterson Public Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which are described in the accompanying schedule of findings and questioned costs as items 2015-001 and 2015-002.

We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the Paterson Public Schools in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated December 11, 2015.

Paterson Public Schools' Responses to Findings

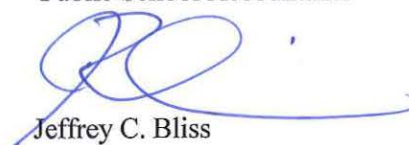
The Paterson Public Schools' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Paterson Public Schools' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Paterson Public Schools' internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Paterson Public Schools' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LERCH, VINCI & HIGGINS, LLP

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


Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
December 11, 2015



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY
U.S. OMB CIRCULAR A-133 AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL
ASSISTANCE AS REQUIRED BY NEW JERSEY OMB CIRCULAR 15-08**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the Paterson Public Schools' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 15-08 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Paterson Public Schools' major federal and state programs for the fiscal year ended June 30, 2015. The Paterson Public Schools' major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Paterson Public Schools' major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; U.S. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and Circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the Paterson Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Paterson Public Schools' compliance.

Opinion on Each Major Federal and State Program

In our opinion, the Paterson Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with U.S. OMB Circular A-133 and New Jersey OMB Circular 15-08 and which is described in the accompanying schedule of findings and questioned costs as item 2015-003. Our opinion on each major federal and state program is not modified with respect to these matters.

The Paterson Public Schools' response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Paterson Public Schools' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Paterson Public Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Paterson Public Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with U.S. OMB Circular A-133 and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. OMB Circular A-133 and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by U.S. OMB Circular A-133 and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We issued our report thereon dated December 11, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by U.S. OMB Circular A-133 and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Lerch, Vinci & Higgins, LLP

LERCH, VINCI & HIGGINS, LLP

Certified Public Accountants

Public School Accountants


Jeffrey C. Bliss

Public School Accountant

PSA Number CS00932

Fair Lawn, New Jersey
December 11, 2015

Pascon Public Schools															MEMO	
Schedule of Expenditures of Federal Awards																
For the Fiscal Year ended June, 30/2015																
Federal Grant/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2014	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustments (A)	Repayment of Prior Years' Balances	Balance at June 30, 2015			MEMO
													Accounts Receivable	Deferred Revenue	Due to Grantor	
U.S. Department of Education																
General Fund																
Special Education Medicaid Reimbursement	93.778	N/A	1,074,686	7/1/2014	6/30/2015	\$ (260,149)	-	\$ 737,799	\$ (1,074,686)	-	-	-	\$ (336,887)	-	\$ 336,887	
Special Education Medicaid Reimbursement	93.778	N/A	1,400,000	7/1/2013	6/30/2014	(260,149)	-	260,149	(1,074,686)	-	-	-	(336,887)	-	336,887	
Total U.S. Department of Education - General Fund																
U.S. Department of Education																
Passed-through State Department of Education																
Special Revenue Fund:																
Title I, Part A	84.010A	NCLB4010015	14,800,431	7/1/2014	6/30/2015	\$ (3,818,289)	\$ 3,755,270	16,351,714	(17,212,987)	\$ (3,755,270)	\$ 252,010	-	\$ (2,004,007)	\$ 1,594,744	-	609,263
Title I, Part A	84.010A	NCLB4010014	14,700,610	7/1/2013	6/30/2014	(3,818,289)	(3,755,270)	3,818,289	(61,239)	3,755,270	-	-	(61,000)	3,961	-	57,039
Title I, SEA	84.010A	NCLB4010015	65,200	7/1/2014	6/30/2015	-	-	4,200	-	-	-	-	-	-	-	-
Title I - SEA Part G	84.010A	SEA4010009	1,000,000	9/1/2008	8/31/2010	31,617	1,120,376	1,747,245	(2,520,432)	(1,120,376)	-	-	(1,552,733)	779,526	-	773,207
Title II, Part A	84.367A	NCLB4010015	2,179,602	7/1/2014	6/30/2015	(1,295,659)	(1,120,376)	1,295,659	(1,798,977)	1,120,376	-	-	(836,052)	331,823	-	504,229
Title III, Part A	84.367A	NCLB4010014	2,167,566	7/1/2013	6/30/2015	(623,392)	(337,735)	1,294,748	(923,735)	923,735	-	-	(180,535)	177,146	-	3,389
Title III, Part A	83.365A	NCLB4010015	1,207,065	7/1/2013	6/30/2015	(623,392)	(337,735)	623,292	(364,300)	137,972	-	-	(1,648,342)	1,401,184	-	247,158
Title III, Part A	83.365A	NCLB4010014	1,307,722	7/1/2013	6/30/2015	(4,076)	(337,735)	360,911	(364,300)	137,972	-	-	(180,535)	177,146	-	3,389
Title III, Immigrant	83.365A	NCLB4010015	403,474	7/1/2014	6/30/2015	-	4,076	4,076	-	-	-	-	-	-	-	-
Title III, Immigrant	83.365A	NCLB4010014	277,217	7/1/2013	6/30/2014	-	-	5,338,377	(3,585,533)	(656,294)	-	-	(146,862)	138,238	-	8,024
IDEA Part B, Basic	84.027	IDEA4010015	6,330,425	7/1/2014	6/30/2015	(1,158,603)	(656,294)	5,338,377	(98,875)	(656,294)	-	-	(188,161)	931	-	187,230
IDEA Part B, Basic	84.027	IDEA4010014	5,972,392	7/1/2013	6/30/2014	(90,359)	(72,122)	90,351	(4,998)	(72,122)	-	-	(15,641)	1,506	\$ 46	15,335
IDEA Preschool	84.173	IDEA4010015	165,691	7/1/2013	6/30/2015	(30,359)	(72,122)	929,789	(1,117,019)	(72,122)	-	-	(62,754)	10	-	62,764
Adult Education Basic Skills	84.002	N/A	1,117,550	7/1/2013	6/30/2014	(491,886)	(72,122)	929,789	(1,117,019)	(72,122)	-	-	(15,641)	1,506	\$ 46	15,335
Adult Education Basic Skills	84.002	N/A	1,117,550	7/1/2013	6/30/2014	(491,886)	(72,122)	929,789	(1,117,019)	(72,122)	-	-	(15,641)	1,506	\$ 46	15,335
Adult Education Basic Skills	84.002	N/A	1,117,550	7/1/2013	6/30/2014	(491,886)	(72,122)	929,789	(1,117,019)	(72,122)	-	-	(15,641)	1,506	\$ 46	15,335
Carl D. Perkins Voc. Educ. Act	84.048	PERK5010014	180,560	7/1/2013	6/30/2014	(80,311)	(80,311)	117,286	(180,150)	(80,150)	-	-	(6,887)	6,887	-	3,843
Carl D. Perkins Voc. Educ. Act	84.048	PERK5010013	89,697	7/1/2013	6/30/2014	(80,311)	(80,311)	117,286	(180,150)	(80,150)	-	-	(6,887)	6,887	-	3,843
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,037	(477,176)	(13,037)	-	-	(183,449)	6,009	-	177,220
Carl D. Perkins Voc. Educ. Act	84.2151	N/A	499,258	7/1/2013	9/30/2014	(177,500)	(177,500)	13,								

The accompanying Notes to Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule.

Piscataway Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2015

Federal Grant/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From	To	Balance at June 30, 2014	Carryover (Walkover) Amount	Cash Received	Budgetary Expenditure	Accounts Receivable Carried Over	Adjustments	Repayment of Prior Year Balances	Accounts Receivable	Deferred Revenue	Due to Grantor	MISMO
U.S. Department of Labor																
Passed-through State Department of Labor																
Special Revenue Fund																
New Jersey Youth Corps	17.245	N/A	270,000	7/1/2014	6/30/2015			\$ 262,703	\$ (269,998)				\$ (7,297)	\$ 2		\$ 7,295
New Jersey Youth Corps	17.245	N/A	155,000	10/1/2013	6/30/2014	\$ (81,403)		11,310					(70,078)	5		70,073
New Jersey Youth Corps	17.245	N/A	180,000	10/1/2012	9/30/2013	(34,981)							(34,981)			34,981
Sub-Total U.S. Dept of Labor						(116,384)		274,033	(269,998)				(112,356)	7		112,349
Total Special Revenue Fund						(9,737,303)		30,829,190	(35,111,510)				(10,743,999)	5,997,901	64	4,890,195
U.S. Department of Agriculture																
Enterprise Fund:																
After School Snack Program	10.550	N/A	226,486	7/1/2014	6/30/2015			192,463	(226,486)				(33,523)			33,523
After School Snack Program	10.550	N/A	339,482	7/1/2013	6/30/2014	(128,430)		128,430								
Summer Food Program	10.559	N/A	338,755	7/1/2014	6/30/2015			338,755	(338,755)				(1,066,551)			1,066,551
School Breakfast Program	10.553	N/A	4,451,724	7/1/2014	6/30/2015			3,385,173	(4,451,724)				(21,024)			21,024
School Breakfast Program	10.553	N/A	2,375,688	7/1/2013	6/30/2014	(785,619)		785,619								
Fresh Fruits and Vegetable Program	10.582	N/A	288,489	7/1/2014	6/30/2015			267,465	(288,489)							
National School Lunch Program	10.555	N/A	10,167,227	7/1/2014	6/30/2015			8,315,162	(10,167,227)				(1,852,065)			1,852,065
Cash Assistance		N/A	9,312,686	7/1/2013	6/30/2014	(2,853,111)		2,853,111								
Non Cash Assistance		N/A	876,527	7/1/2014	6/30/2015			876,527	(870,381)					6,146		
Non Cash Assistance		N/A	799,840	7/1/2013	6/30/2014	217			(217)							
Total Enterprise Fund						(3,766,963)		17,143,225	(16,343,279)				(2,973,163)	6,146		2,973,163
Sub-Total Federal Financial Awards						(13,764,412)	\$ -	\$ 57,970,363	(52,529,475)	\$ -	\$ 271,587	\$ -	\$ (14,056,049)	\$ 6,004,047	\$ 64	\$ 8,200,445

A. Cancelled prior year encumbrances and accounts payable

The accompanying Notes to Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule.

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**PATERSON PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 GENERAL

The accompanying schedules present the activity of all federal and state financial assistance programs of the Paterson Public Schools. The District is defined in Note 1(A) to the District's financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedules are prepared and presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These basis of accounting are described in Notes 1(C) to the Board's financial statements. The information in these schedules is presented in accordance with requirements of U.S. OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 RELATIONSHIP TO FINANCIAL STATEMENTS

The financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2.. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is a decrease of \$450,145 for the general fund and a decrease of \$270,613 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 1,074,686	\$ 443,168,002	\$ 444,242,688
Special Revenue Fund	34,903,527	45,949,230	80,852,757
Capital Projects Fund		65,349,334	65,349,334
Debt Service Fund		797,100	797,100
Food Service Fund	<u>16,343,279</u>	<u>182,744</u>	<u>16,526,023</u>
Total Financial Assistance	<u>\$ 52,321,492</u>	<u>\$ 555,446,410</u>	<u>\$ 607,767,902</u>

**PATERSON PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

NOTE 5 OTHER INFORMATION

Revenues and expenditures reported under the National School Lunch Program as non-cash assistance represent current year value received and current year distributions, respectively of the Federal Food Distribution Program. TPAF Social Security contributions in the amount of \$14,579,550 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year ended June 30, 2015. The amount reported as TPAF Pension System Contributions in the amount of \$10,010,684 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$15,891,967 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2015. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$65,292,158 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the fiscal year ended June 30, 2015.

NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension and Post-Retirement Medical Benefits Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's financial statements and the amount subject to State single audit and major program determination.

NOTE 7 SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	\$6,209,850
Title III, Part A: <i>Language Instruction for Limited English Proficient and Immigrant Students</i>	<u>611,455</u>
Total	<u>\$6,821,305</u>

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Part I -- Summary of Auditor's Results

Financial Statement Section

Type of auditors' report issued:	<u>Unmodified</u>	
Internal control over financial reporting:		
1) Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	<u> X </u> yes	<u> </u> none reported
Noncompliance material to the basic financial statements noted?	<u> X </u> yes	<u> </u> no

Federal Awards Section

Internal Control over compliance:		
1) Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	<u> </u> yes	<u> X </u> none reported
Type of auditor's report on compliance for major programs:	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section.510(a))?	<u> </u> yes	<u> X </u> none

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.027</u>	<u>IDEA Part B Basic</u>
<u>84.173</u>	<u>IDEA Part B Preschool</u>
<u>84.010A</u>	<u>Title I - Part A</u>
<u>84.367A</u>	<u>Title II - Part A</u>
<u>84.365A</u>	<u>Title III - Part A</u>
<u>84.413A</u>	<u>Race to the Top</u>
<u>84.377A</u>	<u>School Improvement Grants</u>
Dollar threshold used to determine Type A Programs	<u>\$ 1,575,884</u>
Auditee qualified as low-risk auditee?	<u> X </u> yes <u> </u> no

State Awards Section

Identification of major programs:

GMS Number(s)	Name of State Program
15-495-034-5120-078	Equalization Aid
15-495-034-5120-084	Security Aid
15-495-034-5120-089	Special Education Aid
15-495-034-5120-098	PARCC Readiness Aid
15-495-034-5120-097	Per Pupil Growth Adjustment Aid
15-495-034-5120-086	Preschool Education Aid
15-495-034-5120-015	Extraordinary Aid
15-100-034-5094-003	Reimbursed TPAF Social Security

Auditee qualified as low-risk auditee?	X	yes	no
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**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2015-001:

Our audit indicated certain outstanding purchase order balances reported as accounts payable were not liquidated subsequent to year end and appear to be overstated.

Criteria or specific requirement:

Generally Accepted Accounting Principles and Encumbrance Accounting

Condition:

Outstanding purchase orders at year end are not properly reviewed to determine if remaining balance reflects actual amounts due.

Questioned Costs:

None.

Context:

The following accounts payable purchase order balances were not subsequently liquidated and were not able to be determined if valid obligations of the district exist at year end:

General Fund	\$1,142,743
Blended Resource Fund	197,347
Special Revenue Fund	75,251
Capital Projects Fund	26,760

Effect:

Accounts Payable, Fund Balance and Expenditures may not be accurately reported in the District's year end financial records.

Cause:

Unknown.

Recommendation:

Continued efforts be made to ensure outstanding purchase orders are reviewed at year end to determine appropriateness and any overstated balances be cancelled accordingly.

View of Responsible Officials and Planned Corrective Action:

Management has reviewed this finding and has indicated a corrective action plan will be developed to address this finding.

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

Finding 2015-002:

Our audit indicated that certain liabilities incurred for transportation services were not accrued on the financial records of the District at year end.

Criteria or specific requirement:

Generally Accepted Accounting Principles and Encumbrance Accounting

Condition:

Liabilities for transportation services existed at year end but were not reported by the District at June 30, 2015.

Questioned Costs:

None.

Context:

Invoices for transportation services provided by Essex Regional Educational Services Commission totaling \$3,229,334.18 were due and payable at year end but were not recorded as a liability on the financial records of the District.

Effect:

Transportation expenditures were understated and year end and Accounts Payable reported on the District's records did not accurately reflect actual amounts due and payable for these services.

Cause:

Unknown.

Recommendation:

Procedures be implemented to ensure purchase orders are issued and encumbered when contracts are awarded for transportation services.

View of Responsible Officials and Planned Corrective Action:

Management has reviewed this finding and has indicated a corrective action plan will be developed to address this finding.

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 15-08.

CURRENT YEAR FEDERAL AWARDS

There are none.

**PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 15-08.

CURRENT YEAR STATE AWARDS

Finding 2015-003

Our audit of the Application for State School Aid (ASSA) indicated the District did not maintain workpapers that summarized the student counts reported in the various categories on the ASSA.

State program information:

Equalization Aid	15-495-034-5120-078
Security Aid	15-495-034-5120-084
Special Education Aid	15-495-034-5120-089
PARCC Readiness Aid	15-495-034-5120-098
Per Pupil Growth Aid	15-495-034-5120-097

Criteria or specific requirement:

State Aid/Grant Compliance Supplement

Condition:

Student counts as reported on the ASSA as On-Roll, Attending Private Schools for the Disabled, Low Income and LEP were not supported by workpapers that summarized student counts reported on the ASSA.

Questioned Costs:

None.

Context:

The District reported 25,168 students on the ASSA as On-Roll.
The District reported 22,110 students as Low Income on the ASSA.
The District reported 850 students as LEP Not Low Income on the ASSA.

Effect:

The District student counts may not be in compliance with State Aid grant compliance requirements.

Recommendation:

Internal controls over the preparation of the ASSA be reviewed and enhanced to ensure that workpapers utilized when preparing the report are summarized by category, retained and made available for audit.

View of Responsible Officials and Planned Corrective Action:

Management has reviewed this finding and has indicated a corrective action plan will be developed to address this finding.

**PATERSON PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 15-08.

STATUS OF PRIOR YEAR FINDINGS

Finding 2014-001:

Condition

Our audit indicated certain outstanding purchase order balances reported as either Accounts Payable or Reserved for Encumbrances that were not liquidated subsequent to year end and appear to be overstated.

Current Status

See Finding 2015-001.

Finding 2014-002:

Condition

Our audit indicated that the allocation of employee salaries to Federal grant programs were not presented by Board action and included in the minutes.

Current Status

Corrective action was taken.

Finding 2014-003:

Condition

Our audit indicated that the number of students reported on the Application for State School Aid (ASSA) as attending Private Schools for the Disabled were not able to be supported by sufficient documentation.

Current Status

Corrective action was taken.

Finding 2014-004:

Condition

Our audit of the District's DRTRS application indicated that transportation was provided to certain special education students who did not meet the remote mileage requirement and whose Individualized Education Program (IEP) did not reflect transportation as a requirement.

Current Status

Corrective action was taken.