

REVISED

**PATERSON PUBLIC SCHOOLS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**

PATERSON PUBLIC SCHOOLS

*Preparing All Children for College and Career
Together We Can*



Comprehensive Annual Financial Report For the Fiscal Year Ending June 30, 2018

Paterson Public Schools
90 Delaware Avenue
Paterson, NJ 07503

Comprehensive Annual Financial Report

of the

PATERSON PUBLIC SCHOOLS
Paterson, New Jersey

Year Ended June 30, 2018

Prepared by

Paterson Public Schools
Business Office

OUTLINE OF CAFR

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INTRODUCTORY SECTION



PATERSON PUBLIC SCHOOLS



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

January 28, 2019

Board President Ms. Oshin Castillo,
and Honorable Members of the Paterson
Public School District Board of Education
90 Delaware Avenue
Paterson, New Jersey 07503

Dear Commissioner Castillo 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, 2018, 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 2017-18 budgeted per pupil expenditure of \$15,310.

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 2017-18 school year, its twenty-seven (27th) year of state control.

The 2 Year Transition Plan to Local Control has been approved by the Commissioner of Education. The 2 Year Plan will be monitored and if progress is not sufficient the state may consider interventions which may include continuation of the Highly Skilled Professionals or provide additional levels of state oversight and support. If the district meets all expectations of the plan, the Commissioner will recommend the complete withdrawal of state intervention upon the completion of the plan in 2020. All three Highly Skilled Professionals will be compensated as provided in statute with an equally shared cost by the state and by Paterson Public School District.

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 2017-18 are \$45,694,407 for 3,592 pupils enrolled.

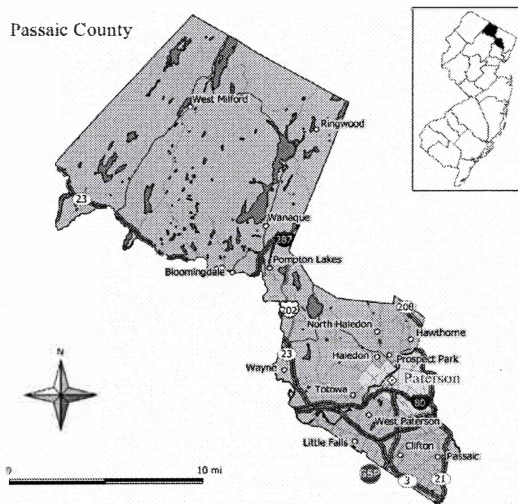
School Year	Charter School Pupils Enrolled
2008-09	458
2009-10	988
2010-11	1,012
2011-12	1,166
2012-13	1,809
2013-14	2,270
2014-15	2,369
2015-16	2,375
2016-17	2,679
2017-18	3,592

The District has appropriated \$17,212,361 in its 2017-18 budget to educate 1,541 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
2008-09	2,151	81	2,232
2009-10	2,090	99	2,189
2010-11	2,083	81	2,164
2011-12	2,083	75	2,158
2012-13	2,003	61	2,064
2013-14	1,850	65	1,915
2014-15	1,704	62	1,766
2015-16	1,622	47	1,669
2016-17	1,580	52	1,632
2017-18	1,508	33	1,541

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 2017-18 to the school district was \$41,455,956.

The school district tax levy has NOT increased since 2015-16, and when you combine this with the state’s continued flat or lower state aid revenues, the administration is being forced to make complex choices on the programs and offerings made to the students and residents in the City. Many of these programs are long time commitments that may not continue as these choices are prioritized and measured against the thorough and efficient education the district is obligated to provide.

District Factor Groupings (DFGs)

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

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

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

MAJOR INITIATIVES

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

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

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

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

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

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

Strategic Plan—District Priorities:

Priority I: Effective Academic Programs

Priority II: Creating and Maintaining Healthy School Cultures

Priority III: Family and Community Engagement

Priority IV: Efficient and Responsive Operations

District Initiatives and Transformation Strategies for 2017-18

In the 2017-18 school year, the Paterson Public School District continued to make progress in its implementation of school improvement initiatives designed to transform the Paterson Public School System from a lower performing District to one that is a “leader in educating New Jersey’s urban youth.”

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

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

INTERNAL ACCOUNTING CONTROLS

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

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

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

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

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

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

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

BUDGETARY CONTROLS

Paterson Public Schools' 2017-18 budget was prepared consistent with District Fiscal Policy # 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the District's *Brighter Futures: The Strategic Plan for Paterson Public Schools 2014-19*. The budget development was also consistent with the New Jersey Department of Education *Budget Guidelines 2017-18 Budget Statement*.

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

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

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reserved fund balance at June 30, 2018.

During the 2017-18 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 Ferraioli, Wielkottz, Cerullot, Cuva, P.A. (FWCC), has been engaged as the district's Auditor of Record. Throughout 2017-18 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 FWCC, was newly appointed by the State District Superintendent to complete the 2017-18 fiscal audit. In addition to meeting the requirements set forth in State Statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and the U.S. Uniform Guidance and New Jersey OMB Circular 15-08 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." The auditor's report on the basic financial statements is included in the financial section of this report. The auditor's report related specifically to the single audit is included in the single audit section of this report.

SECTION 4: ACKNOWLEDGEMENTS

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

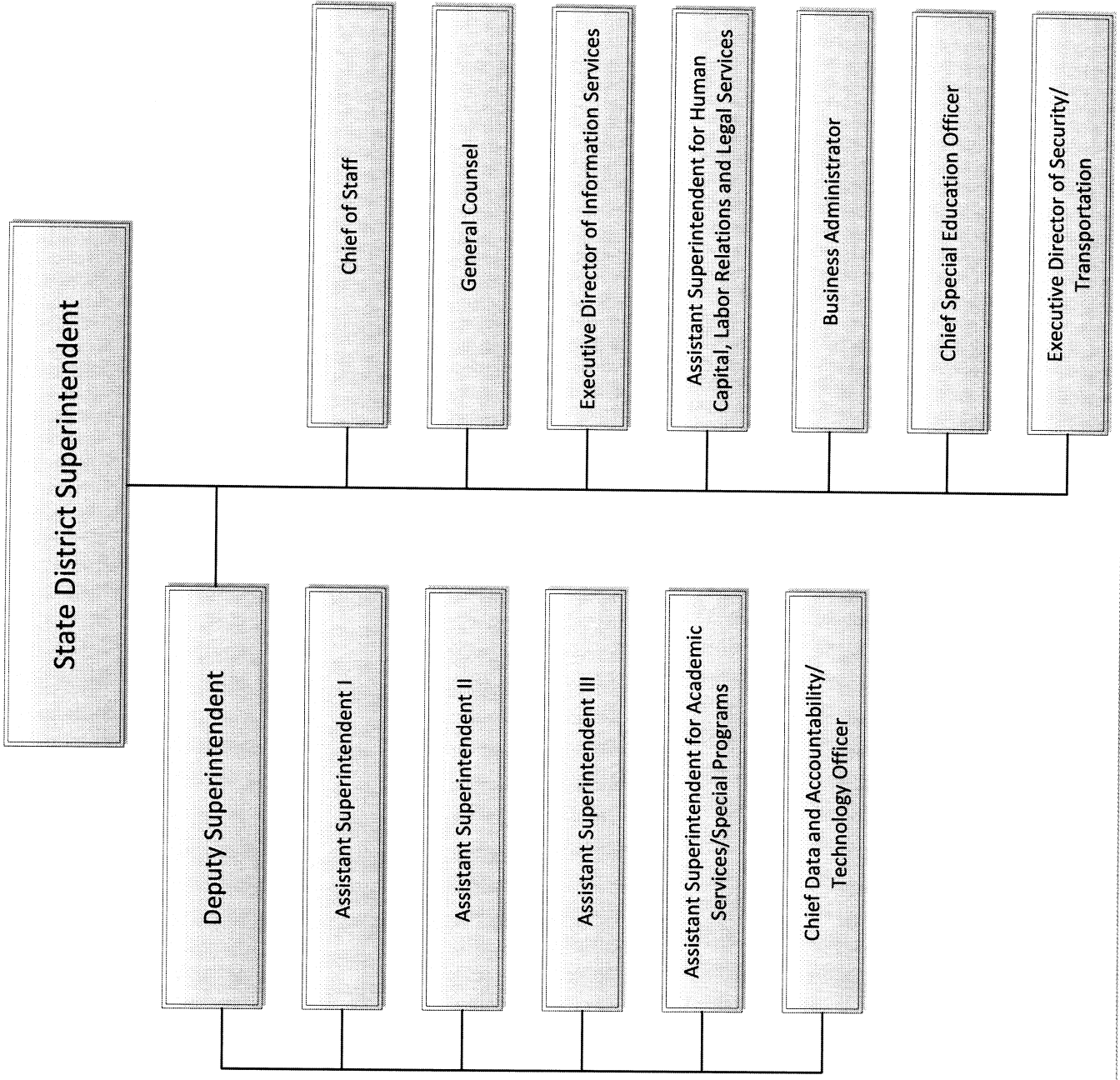
A special note of appreciation is extended to the Office of Business Services and to all of the business operations staff members for their untiring efforts to improve processes, procedures and audit outcomes. Their contributions in support of the students and staff of the Paterson School District are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

Respectfully submitted,

A handwritten signature in blue ink that reads "Richard L. Matthews". The signature is written in a cursive style with a large initial 'R'.

Mr. Richard L. Matthews
School Business Administrator

ORGANIZATION CHART (2017-2018)



PATERSON PUBLIC SCHOOLS

DISTRICT OFFICIALS

JUNE 30, 2018

Ms. Eileen Shafer

State District Superintendent

Superintendent's Cabinet

Mr. Richard L. Matthews

School Business Administrator

Ms. Cheryl Coy

Acting Chief Special Education Officer

Mr. David Cozart

Assistant Superintendent (Unit III)

Ms. Sandra Diodonet

Assistant Superintendent (Unit II)

Ms. Susana Peron

Acting Deputy Superintendent

Ms. Pamela Powell

Chief of Staff

Mr. Luis Rojas

Assistant Superintendent for Human

Capital/Labor Relations & Affirmative Action

Ms. Cicely Warren

Assistant Superintendent (Unit I)

PATERSON PUBLIC SCHOOLS

JUNE 30, 2018

BOARD MEMBERS

TERM EXPIRES

Ms. Oshin Castillo – President

January 2019

Ms. Nakima Redmon – Vice President

January 2019

Mr. Vincent Arrington

January 2019

Mr. Emanuel Capers

January 2020

Dr. Jonathan Hodges

January 2021

Mr. Manuel Martinez, Jr

January 2019

Mr. Joel D. Ramirez

January 2021

Mr. Flavio Rivera

January 2019

Mr. Kenneth Simmons

January 2021

PATERSON PUBLIC SCHOOLS

***Consultants and Advisors
JUNE 30, 2018***

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FINANCIAL SECTION

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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 of the Paterson Public Schools, in the County of Passaic, State of New Jersey, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's 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 misstatements, 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 audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Honorable President and
Members of the Board of Education
Page 2.

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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools, in the County of Passaic, State of New Jersey, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

As discussed in Note 1 to the basic financial statements, in 2018, the Board adopted Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Post Employment Benefits Other Than Pensions (an Amendment of GASB Statement No. 45). Our opinions are 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 schedules related to accounting and reporting for pensions and other post employment benefits information identified in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of

the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 and individual nonmajor fund financial statements, and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Honorable President and
Members of the Board of Education
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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2019 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.

Steven D. Wielkocz

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

Ferraioli, Wielkocz, Cerullo + Cuva, P.A.

FERRAIOLI, WIELKOTZ, CERULLO & CUVA, P.A.
Certified Public Accountants
Pompton Lakes, New Jersey

January 28, 2019

**REQUIRED SUPPLEMENTARY
INFORMATION - PART I**

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

As management of the Paterson Public Schools (the “School District”), we offer readers of the School District’s financial statements this narrative overview and analysis of the financial activities of the School District for the fiscal year ended June 30, 2018.

The management’s discussion and analysis is provided at the beginning of the audit to provide an overall review of the past and current position of the School District’s financial condition. This summary should not be taken as a replacement for the audit which consists of the financial statements and other supplemental information that presents all the School District’s revenues and expenditures by program for the General Fund, Special Revenue Fund, Capital Projects Fund, Debt Service Fund and Enterprise Fund.

FINANCIAL HIGHLIGHTS

- In total, net position decreased \$(38,049,678). Net position of governmental activities decreased \$(37,279,870) while net position of business-type activity decreased by \$(769,808).
- General revenues accounted for \$563,082,131 in revenue or 84.6 percent of all district revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$102,706,187 or 15.4 percent of total revenues of \$665,788,318.
- The School District had \$684,193,557 in expenses related to governmental activities; only \$83,846,342 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily grants, entitlements and property taxes) of \$600,347,215 were adequate to provide for these programs.

USING THIS ANNUAL REPORT

This discussion and analysis are intended to serve as an introduction to the School District's basic 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 view of the District:

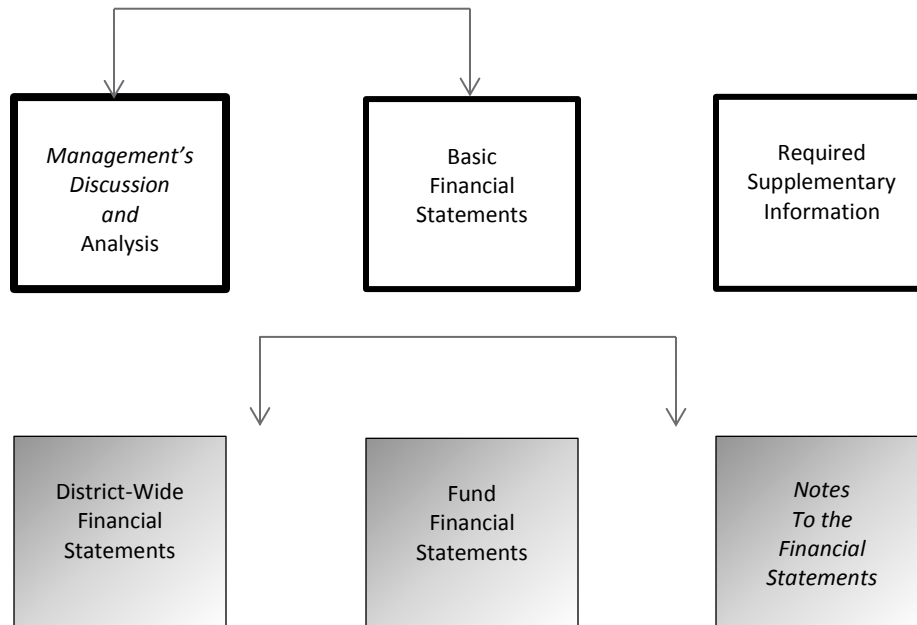
- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District’s overall financial status.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

- 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.

**Organizational 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.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

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 discussions and analysis highlights the structure and contents of each of the statements.

	Fund Financial Statements			
	<u>District-wide Statements</u>	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Fiduciary Funds</u>
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 business: 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 Revenues, Expenses and Changes in Fund Net Position, Statement of Cash Flows	Statement 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/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions and dedications during the year, regardless of when cash is received or paid.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

District-Wide Financial Statements

The *district-wide financial statements* are designed to provide readers with a broad overview of the School District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the School District's assets and liabilities using the accrual basis of accounting, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the district-wide financial statements distinguish functions of the School District that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the School District include instruction, support services and special schools. The business-type activities of the School District include the food service program.

Fund Financial Statements

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

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the district-wide financial statements. However, unlike the district-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflow of spendable resources*, as well as on balances of *spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

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

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

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

Proprietary Funds

The School District maintains one proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the district-wide financial statements. The School District uses enterprise funds to account for its food service program.

Proprietary funds provide the same type of information as the district-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the local district services operations.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the District. Fiduciary funds are *not* reflected in the district-wide financial statements because the resources of those funds are *not* available to support the School District's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

Notes to the Financial Statements

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

Other Information

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

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

DISTRICT-WIDE FINANCIAL ANALYSIS

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

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

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

The School District's net position was \$142,885,432 at June 30, 2018 and \$180,935,110 at June 30, 2017. Restricted items of net position are reported separately to show legal constraints that limit the School District's ability to use these items of net position for day-to-day operations. Our analysis below focuses on the net position for 2018 compared to 2017 (Table 1) and change in net position (Table 2) of the School District.

Table 1

**Net Position
June 30,**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Assets						
Current and Other Assets	29,115,315	24,746,305	3,348,090	3,517,485	32,463,405	28,263,790
Capital Assets:	<u>344,926,935</u>	<u>351,650,020</u>	<u>502,435</u>	<u>548,072</u>	<u>345,429,370</u>	<u>352,198,092</u>
Total Assets	<u>374,042,250</u>	<u>376,396,325</u>	<u>3,850,525</u>	<u>4,065,557</u>	<u>377,892,775</u>	<u>380,461,882</u>
Deferred Outflows:						
Deferred Outflows Related to Debt Refunding	62,835	101,479			62,835	101,479
Deferred Outflows of Resources Related to PERS	<u>54,148,548</u>	<u>70,720,567</u>	_____	_____	<u>54,148,548</u>	<u>70,720,567</u>
Total Deferred Outflows	<u>54,211,383</u>	<u>70,822,046</u>	_____	_____	<u>54,211,383</u>	<u>70,822,046</u>
Liabilities						
Current Liabilities	49,891,685	33,321,539	1,416,933	863,567	51,308,618	34,185,106
Noncurrent Liabilities	<u>196,467,728</u>	<u>236,136,333</u>	_____	_____	<u>196,467,728</u>	<u>236,136,333</u>
Total Liabilities	<u>246,359,413</u>	<u>269,457,872</u>	<u>1,416,933</u>	<u>863,567</u>	<u>247,776,346</u>	<u>270,321,439</u>
Deferred Inflows:						
Deferred Commodities Revenue			28,789	27,379	28,789	27,379
Deferred Inflows of Resources Related to PERS	<u>41,413,591</u>	_____	_____	_____	<u>41,413,591</u>	<u>0</u>
Total Deferred Inflows	<u>41,413,591</u>	_____	<u>28,789</u>	<u>27,379</u>	<u>41,442,380</u>	<u>0</u>
Net Position						
Invested in Capital Assets- Net of Related Debt	322,983,090	348,068,245	502,435	548,072	323,485,525	348,616,317
Restricted	20,232,977	4,079,263			20,232,977	4,079,263
Unrestricted	<u>(202,735,438)</u>	<u>(174,387,009)</u>	<u>1,902,368</u>	<u>2,626,539</u>	<u>(200,833,070)</u>	<u>(171,760,470)</u>
Total Net Position	<u>140,480,629</u>	<u>177,760,499</u>	<u>2,404,803</u>	<u>3,174,611</u>	<u>142,885,432</u>	<u>180,935,110</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

Table 2 below shows the changes in net position for fiscal year 2018 compared to 2017.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Revenues						
Program Revenues:						
Charges for Services and						
Sales	706,480	821,317	15,120	138,743	721,600	960,060
Operating Grants and						
Contributions	81,111,072	252,105,852	18,844,725	19,128,971	99,955,797	271,234,823
Capital Grants and						
Contributions	2,028,790	10,551,238			2,028,790	10,551,238
General Revenues:						
Taxes:						
Property Taxes	41,961,814	41,962,319			41,961,814	41,962,319
Federal and State Aid not						
Restricted	511,000,934	377,863,663			511,000,934	377,863,663
Miscellaneous Income	6,614,181	5,920,513	10,170		6,624,351	5,920,513
Investment Income	372,643		4,616		377,259	0
Transfers	<u>3,117,773</u>	<u> </u>	<u> </u>	<u> </u>	<u>3,117,773</u>	<u> </u>
Total Revenues and Transfers	<u>646,913,687</u>	<u>689,224,902</u>	<u>18,874,631</u>	<u>19,267,714</u>	<u>665,788,318</u>	<u>708,492,616</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Functions/Program Expenses						
Instruction:						
Regular	267,619,301	324,501,932			267,619,301	324,501,932
Special Education	55,418,975	111,648,814			55,418,975	111,648,814
Other Special Instruction	21,349,656	24,752,066			21,349,656	24,752,066
Other Instruction	9,819,052	3,651,376			9,819,052	3,651,376
Support Services:						
Tuition	36,529,694				36,529,694	0
Student & Instruction Related Services	87,156,772	105,998,478			87,156,772	105,998,478
School Administrative Services	35,354,127	35,546,487			35,354,127	35,546,487
General Administrative Services	8,206,250	8,699,816			8,206,250	8,699,816
Central Administration and Admin. Info. Tech.	22,189,274	11,898,397			22,189,274	11,898,397
Plant Operations and Maintenance	59,052,212	59,224,010			59,052,212	59,224,010
Pupil Transportation	17,884,256	20,920,582			17,884,256	20,920,582
Unallocated Benefits	46,474,907				46,474,907	0
Interest on Long-Term Debt	314,631	208,123			314,631	208,123
Unallocated depreciation	16,824,450				16,824,450	0
Food Service			<u>19,644,439</u>	<u>19,621,758</u>	<u>19,644,439</u>	<u>19,621,758</u>
Total Expenses and Transfers	<u>684,193,557</u>	<u>707,050,081</u>	<u>19,644,439</u>	<u>19,621,758</u>	<u>703,837,996</u>	<u>726,671,839</u>
Increase or (Decrease) in Net Position	<u>(37,279,870)</u>	<u>(17,825,179)</u>	<u>(769,808)</u>	<u>(354,044)</u>	<u>(38,049,678)</u>	<u>(18,179,223)</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

Governmental and Business-Type Activities

As reported in the Statement of Activities the cost of all of our governmental and business-type activities this year was \$703,837,996. However, the amount that our taxpayers ultimately financed for these activities through School District taxes was only \$41,961,814 because some of the cost was paid by those who benefitted from the programs \$721,600, by other governments and organizations who subsidized certain programs with grants and contributions \$99,936,261, unrestricted federal and state aid \$511,000,934 federal and state aid capital outlay \$2,028,790, tuition received \$706,480, investment income \$377,259 by miscellaneous sources \$6,650,397, and transfers \$3,117,773.

The following schedules present a summary of governmental fund revenues and expenditures for the fiscal year ended June 30, 2018, and the amount and percentage of increases/(decreases) relative to the prior year.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2017</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Prior Year</u>
Local Source	\$49,514,093	8.2%	\$662,862	1.36%	\$48,851,231
State Source	518,460,660	86.2%	(3,036,834)	(0.58)%	521,497,494
Federal Source	<u>33,868,662</u>	<u>5.6%</u>	<u>2,361,235</u>	7.49%	<u>31,507,427</u>
Total	<u>\$601,843,415</u>	<u>100.0%</u>	<u>(\$12,737)</u>	0.00%	<u>\$601,856,152</u>

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2017</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Prior Year</u>
Current Expenditures:					
Instruction	\$397,318,688	64.8%	\$10,655,142	2.77%	\$385,178,487
Support Services	204,754,203	33.5%	(8,688,995)	(4.08)%	212,728,257
Capital Outlay	<u>10,080,958</u>	<u>1.7%</u>	<u>7,913,210</u>	365.04%	<u>2,167,748</u>
Total	<u>\$612,153,849</u>	<u>100.0%</u>	<u>\$9,879,357</u>	1.65%	<u>\$600,074,492</u>

Changes in expenditures were the result of varying factors.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

MAJOR GOVERNMENTAL FUNDS BUDGETING AND OPERATING HIGHLIGHTS

The School District's budgets are prepared according to New Jersey law. The most significant budgeted funds are the general fund, the special revenue fund and the debt service fund. The capital projects fund is funded by the bond proceeds and state aid. Therefore no budget is presented.

During the fiscal year ended June 30, 2018, the School District amended the General Fund Budget by \$5,620,088 for increases in State Aid.

During the fiscal year ended June 30, 2018, the School District amended the Special Revenue Fund by \$50,767,064 for increases in federal and state grants.

General Fund

The General Fund actual revenue was \$532,704,067, including capital leases and transfers. That amount is \$68,247,023 above the final amended budget of \$464,457,044. The variance between the actual revenues and final budget was the result of non-budgeted on-behalf payments of \$57,765,886 for TPAF pension and social security reimbursements, \$3,625,349 additional in miscellaneous anticipated revenues, \$1,281,897 additional in extraordinary aid, \$141,025 increase in state aid, \$99,684 increase in federal aid, \$518,750 transfer from Special Revenue Fund, (\$578,446) decrease in contributions to school based budgets - Special Revenue Fund, and \$5,392,878 in capital leases.

The actual expenditures of the General Fund were \$537,467,663, including transfers, which is \$54,020,456 above the final amended budget of \$483,447,207. The variance between the actual expenditures and final budget was due to non-budget on-behalf payments of \$57,765,886 for TPAF pension and social security reimbursements, and \$3,745,430 of unexpended budgeted funds.

General Fund budgetary revenues and other financing sources did not exceed budgetary expenditures and other financing uses decreasing budgetary fund balance \$(4,031,070) over the previous year. After deducting reserved and assigned fund balances, the unassigned budgetary fund balance increased \$199,852 from \$10,511,839 at June 30, 2017 to \$10,711,691 at June 30, 2018.

Special Revenue Fund

The special revenue fund actual revenue was \$81,277,697 including transfers. That amount is \$12,861,145 below the final amended budget of \$93,101,342. The variance between the actual revenues and the final budget was state and federal grant revenue that was anticipated to be spent by fiscal year end. The state and federal grant revenue will be received/realized in the next fiscal year.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

MAJOR GOVERNMENTAL FUNDS BUDGETING AND OPERATING HIGHLIGHTS, (continued)

Special Revenue Fund, (continued)

The actual expenditures of the special revenue fund were \$81,277,697, which is \$12,861,145 below the final amended budget of \$93,101,342. The variance between the actual expenditures and the final budget was due to the anticipation of fully expending state and federal grant programs. Expenditures will be incurred in the next fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2018 the School District had \$588,271,956 invested in sites, buildings, equipment and construction in progress. Of this amount \$242,842,586 in depreciation has been taken over the years. We currently have a net book value of \$345,429,370. Total additions for the year were \$10,203,572, the majority of which was for various technology and office equipment, transportation equipment, food service equipment and improvements to the District's facilities. Table 3 shows fiscal year 2018 balances compared to 2017.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Land	9,006,387	9,006,387			9,006,387	9,006,387
Construction in Progress	118,757,012	114,811,325				114,811,325
Buildings and Building Improvements	209,789,088	221,133,791			209,789,088	221,133,791
Machinery and Equipment	<u>7,374,448</u>	<u>6,698,517</u>	<u>502,435</u>	<u>548,072</u>	<u>7,876,883</u>	<u>7,246,589</u>
Total Expenses	<u>344,926,935</u>	<u>351,650,020</u>	<u>502,435</u>	<u>548,072</u>	<u>345,429,370</u>	<u>352,198,092</u>

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

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

CAPITAL ASSETS AND DEBT ADMINISTRATION, (continued)

Debt Administration

At June 30, 2018, the District had \$196,463,811 of long-term debt. Of this amount, \$5,958,754 is for compensated absences, \$2,506,083 of Certifications of Participation, net, \$19,496,680 is for obligation under capital leases and \$166,908,168 is for net pension liability.

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

	<u>2018</u>	<u>2017</u>	<u>Percentage Change</u>
Other Liabilities:			
Certifications of Participation	2,510,000	3,690,000	
Less Discount	<u>(3,917)</u>	<u>(6,746)</u>	
Total Certifications of Participation (Net)	2,506,083	3,683,254	(32)%
Capital Leases	19,496,680		100%
Judgment - State Aid Recovery	1,594,126	1,992,658	(20)%
Compensated Absences Payable	5,958,754	4,957,975	20%
Net Pension Liability	<u>166,908,168</u>	<u>225,502,446</u>	(26)%
Total Other Liabilities	<u>196,463,811</u>	<u>236,136,333</u>	(17)%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The economy in the State of New Jersey is slowly improving. The current State of New Jersey revenue estimates have declined to the point that the legislature and governor have approved a State Aid funding bill for the 2018-2019 school year that is greater than the level of the 2017-2018 school year.

These factors were considered in preparing the Paterson Public Schools' budgets for the 2018-2019 fiscal year.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

REQUESTS FOR INFORMATION

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

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

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
Statement of Net Position
June 30, 2018

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	13,309,774	1,355,329	14,665,103
Receivables, net	12,023,656	1,715,363	13,739,019
Inventory		277,398	277,398
Internal Balances	902,622	(902,622)	-
Restricted assets:			
Capital reserve account - cash	1,879,263		1,879,263
Maintenance reserve account - cash	1,000,000		1,000,000
Capital assets:			
Land and Construction in Progress	127,763,399		127,763,399
Depreciable Buildings, Improvements and Equipment (net)	217,163,536	502,435	217,665,971
Total Assets	<u>374,042,250</u>	<u>2,947,903</u>	<u>376,990,153</u>
Deffered Outflows:			
Unamortized bond issuance costs	62,835		62,835
Deferred outflows of resources related to PERS	54,148,548		54,148,548
Total Deferred Outflows	<u>54,211,383</u>	<u>-</u>	<u>54,211,383</u>
LIABILITIES			
Accounts payable and accrued liabilities	31,038,051	514,311	31,552,362
Contracts payable	4,812,267		4,812,267
Payable to federal government	958		958
Payable to state government	1,694,200		1,694,200
Unearned revenue	12,346,209		12,346,209
Noncurrent liabilities:			
Due within one year	3,711,157		3,711,157
Due beyond one year	192,756,571		192,756,571
Total liabilities	<u>246,359,413</u>	<u>514,311</u>	<u>246,873,724</u>
Deferred Inflows:			
Deferred inflows of resources related to PERS	41,413,591	28,789	41,442,380
Total Deferred Inflows	<u>41,413,591</u>	<u>28,789</u>	<u>41,442,380</u>
NET POSITION			
Invested in capital assets	322,983,090	502,435	323,485,525
Restricted for:			
Debt service	20		20
Capital projects	1,879,263		1,879,263
Other purposes	18,353,694		18,353,694
Unrestricted (Deficit)	<u>(202,735,438)</u>	<u>1,902,368</u>	<u>(200,833,070)</u>
Total net position	<u>140,480,629</u>	<u>2,404,803</u>	<u>142,885,432</u>

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

PATERSON PUBLIC SCHOOLS
Statement of Activities
Fiscal Year Ended June 30, 2018

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets				
	Expenses	Indirect Expenses Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:								
Instruction:								
Regular	166,324,267	101,295,034	706,480	64,560,808	13,139	(202,338,874)		(202,338,874)
Special education	34,238,736	21,180,239				(55,418,975)		(55,418,975)
Other special instruction	13,646,299	7,703,357				(21,349,656)		(21,349,656)
Other instruction	6,474,002	3,345,050				(9,819,052)		(9,819,052)
Support services:								
Tuition	36,529,694					(36,529,694)		(36,529,694)
Student & instruction related services	64,149,271	23,007,501		16,550,264	26,277	(70,580,231)		(70,580,231)
School administrative services	25,152,349	10,201,778				(35,354,127)		(35,354,127)
General administrative services	7,016,565	1,189,685				(8,206,250)		(8,206,250)
Central services and administrative information technology	19,353,807	2,835,467				(22,189,274)		(22,189,274)
Plant operations and maintenance	52,940,173	6,112,039			1,989,374	(57,062,838)		(57,062,838)
Pupil transportation	17,431,495	452,761				(17,884,256)		(17,884,256)
Unallocated benefits	46,474,907					(46,474,907)		(46,474,907)
Interest on long-term debt	314,631					(314,631)		(314,631)
Unallocated depreciation	16,824,450					(16,824,450)		(16,824,450)
Total governmental activities	506,870,646	177,322,911	706,480	81,111,072	2,028,790	(600,347,215)	-	(600,347,215)
Business-type activities:								
Food Service	19,644,439		15,120	18,844,725	-		(784,594)	(784,594)
Total business-type activities	19,644,439		15,120	18,844,725	-		(784,594)	(784,594)
Total primary government	526,515,085		721,600	99,955,797	2,028,790	(600,347,215)	(784,594)	(601,131,809)
General revenues:								
Taxes:								
Levied for general purposes						41,455,956		41,455,956
Taxes levied for debt service						505,858		505,858
Federal and State aid not restricted						510,202,792		510,202,792
State aid for Debt Service Principal						798,142		798,142
Investment Earnings						372,643	4,616	377,259
Miscellaneous Income						6,614,181	10,170	6,624,351
Transfers						3,117,773		3,117,773
Total general revenues, special items, extraordinary items and transfers						563,067,345	14,786	563,082,131
Change in Net Position						(37,279,870)	(769,808)	(38,049,678)
Net Position—beginning						177,600,499	3,174,611	180,935,110
Net Position—ending						140,480,629	2,404,803	142,885,432

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

FUND FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2018

	<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					
Checking	6,961,875	6,289,311	58,568	20	13,309,774
Accounts Receivable -					
Tuition	860,169				860,169
Interfunds	952,340				952,340
Intergovernmental - Federal		3,984,989			3,984,989
Intergovernmental - State	801,485	4,993,909			5,795,394
Other receivables	1,165,107	2,050	175,281		1,342,438
Restricted cash and cash equivalents					
Capital reserve	1,879,263				1,879,263
Emergency reserve	1,000,000				1,000,000
Total assets	13,620,239	15,270,259	233,849	20	29,124,367
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	14,222,357	911,513	53,756		15,187,626
Judgements Payable-Workers Compensation	4,812,267				4,812,267
Intergovernmental accounts payable - State		1,694,200			1,694,200
Intergovernmental accounts payable - Federal		958			958
Compensated Absences Payable	1,396,911				1,396,911
Accrued salaries & benefits	6,732,019	488,420			7,220,439
Interfund payables		6,172	2,880		9,052
Unearned revenue		12,168,996	177,213		12,346,209
Total liabilities	27,163,554	15,270,259	233,849	-	42,667,662
Fund Balances:					
Restricted for:					
Excess Surplus - current year	7,789,533				7,789,533
Excess Surplus - prior year - designated for subsequent year's expenditures	3,794,453				3,794,453
Capital reserve account	1,879,263				1,879,263
Emergency reserve account	1,000,000				1,000,000
Assigned to:					
Year-end Encumbrances	184,722				184,722
Designated by the BOE for subsequent year's expenditures	4,852,460				4,852,460
Unassigned:					
General fund	(33,043,746)				(33,043,746)
Debt service fund				20	20
Total Fund balances	(13,543,315)	-	-	20	(13,543,295)
Total liabilities and fund balances	13,620,239	15,270,259	233,849	20	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$583,801,937 and the accumulated depreciation is \$237,881,830.	344,926,935
Accrued liability for interest on long-term debt is not due and payable in the current period and is not reported as a liability in the funds	(306,951)
Accounts payable for subsequent Pension payment is not a payable in the funds	(6,926,124)
Deferred outflows and inflows of resources are applicable to future periods and therefore are not reported in the funds.	
Deferred outflows of resources related to PERS Pension Liability	54,148,548
Deferred outflows of resources related to amortization of original issue discount	3,917
Deferred outflows of resources related to gain on refunded debt	58,918
Deferred inflows of resources related to PERS Pension Liability	(41,413,591)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds (see Note 7)	(196,467,728)
Net position of governmental activities	140,480,629

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

PATERSON PUBLIC SCHOOLS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Fiscal Year Ended June 30, 2018

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Local sources:					
Municipal tax levy	41,455,956			505,858	41,961,814
Tuition charges	706,480				706,480
Miscellaneous	6,718,590	127,209			6,845,799
Total - Local Sources	48,881,026	127,209	-	505,858	49,514,093
State sources	467,115,150	48,557,994	1,989,374	798,142	518,460,660
Federal sources	1,276,168	32,592,494			33,868,662
Total revenues	<u>517,272,344</u>	<u>81,277,697</u>	<u>1,989,374</u>	<u>1,304,000</u>	<u>601,843,415</u>
EXPENDITURES					
Current:					
Regular instruction	111,446,010	54,878,257			166,324,267
Special education instruction	34,238,736				34,238,736
Other special instruction	13,646,299				13,646,299
School sponsored/other instructional	6,474,002				6,474,002
Support services and undistributed costs:					
Tuition	36,529,694				36,529,694
Attendance and social work services	1,877,726				1,877,726
Health services	4,998,617				4,998,617
Student & instruction related services	40,007,723	16,550,264			56,557,987
School administrative services	25,550,881				25,550,881
General administrative services	7,016,565				7,016,565
Central services & administrative information technology	19,353,807				19,353,807
Plant operations and maintenance	33,535,486				33,535,486
Pupil transportation	17,314,519				17,314,519
Unallocated benefits	70,975,092				70,975,092
On-behalf contributions	57,765,885				57,765,885
Transfer to charter school	45,694,407				45,694,407
Special Schools	714,941				714,941
Debt service:					
Principal				1,180,000	1,180,000
Interest and other charges				123,980	123,980
Capital outlay	8,052,168	39,416	1,989,374		10,080,958
Total expenditures	<u>535,192,558</u>	<u>71,467,937</u>	<u>1,989,374</u>	<u>1,303,980</u>	<u>609,953,849</u>
Excess (Deficiency) of revenues	<u>(17,920,214)</u>	<u>9,809,760</u>	<u>-</u>	<u>20</u>	<u>(8,110,434)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	248,046,150				248,046,150
Transfers out	(240,511,495)	(9,809,760)			(250,321,255)
Capital Leases (non-budgeted)	5,392,878				5,392,878
Total other financing sources and uses	<u>12,927,533</u>	<u>(9,809,760)</u>	<u>-</u>	<u>-</u>	<u>3,117,773</u>
Net change in fund balances	(4,992,681)	-	-	20	(4,992,661)
Fund balance—July 1	<u>(8,550,634)</u>	<u>-</u>	<u>-</u>		<u>(8,550,634)</u>
Fund balance—June 30	<u>(13,543,315)</u>	<u>-</u>	<u>-</u>	<u>20</u>	<u>(13,543,295)</u>

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

PATERSON PUBLIC SCHOOLS
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Fiscal Year Ended June 30, 2018

Total net change in fund balances - governmental funds (from B-2)		(4,992,661)
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period.		
Depreciation expense	(16,824,450)	
Depreciable Capital outlays	<u>10,101,365</u>	(6,723,085)
Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities. In the current year, these amounts consist of:		
Certificate of Participation Obligations - Principal	1,180,000	
Judgement - State Aid Recovery	<u>398,532</u>	1,578,532
Proceeds from debt issues are a financing source in the governmental funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net assets.		
Capital lease proceeds		(19,496,680)
In the statement of activities, interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due. The accrued interest is an addition in the reconciliation. (+)		
Certificate of Participation Obligations - Prior Year	67,167	
Certificate of Participation Obligations	(32,982)	
Capital Lease Obligations - Prior Year	41,058	
Capital Lease Obligations	<u>(265,892)</u>	(190,651)
In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).		
Increase in compensated absences payable		(1,000,779)
District pension contributions are reported as expenditures in the governmental funds when made. However, per GASB No. 68 they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the District's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.		
District Pension Contributions	(91,700)	
Less: Pension Expense	<u>(6,317,456)</u>	(6,409,156)
Increase in Pension Expense		
Per GASB No. 68, Non-employer contributing entities are required to record any increases in revenue and expense for On-behalf TPAF pension payments paid by the State of New Jersey on the Statement of Activities that are in excess of those amounts reported in the fund financial statements.		
Increase in On-behalf State Aid TPAF Pension		41,970,499
Increase in On-behalf TPAF Pension Expense		(41,970,499)
The governmental funds report the effect of bond premiums, discounts, and other similar items when debt is first issued. Whereas these amounts are deferred and amortized in the Statement of Activities (+)		
Amortization of Original Issue Discount		(2,829)
Amortization of Deferred Amount on Refunding		(42,561)
Per GASB No. 75 Non-employer contributing entities are required to record an increases in revenue and expense for On-behalf TPAF post employment medical payments paid by the State of New Jersey on the Statement of Activities that are in excess of those amounts reported in the fund financial statements		
Increase in On-behalf State Aid TPAF Post Employment Medical Revenue		41,970,499
Increase in On-behalf State Aid TPAF Post Employment Medical Expense		<u>(41,970,499)</u>
Change in net assets of governmental activities		<u><u>(37,279,870)</u></u>

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

PATERSON PUBLIC SCHOOLS
Statement of Net Position
Proprietary Funds
June 30, 2018

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Food Service Program</u>
ASSETS	
Current assets:	
Cash and cash equivalents	1,355,329
Accounts receivable:	
State	13,858
Federal	1,698,959
Other	2,546
Inventories	277,398
Total current assets	<u>3,348,090</u>
Noncurrent assets:	
Capital assets:	
Building and building improvements	1,352,656
Equipment	3,117,363
Less accumulated depreciation	<u>(3,967,584)</u>
Total capital assets (net of accumulated depreciation)	<u>502,435</u>
Total assets	<u>3,850,525</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	439,418
Accrued Salaries and Wages	74,893
Interfund Payable	902,622
Total Liabilities	<u>1,416,933</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Commodities Revenue	<u>28,789</u>
Total Deferred Inflows of Resources	<u>28,789</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,445,722</u>
NET POSITION	
Invested in capital assets net of related debt	502,435
Unrestricted	1,902,368
Total net position	<u><u>2,404,803</u></u>

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

PATERSON PUBLIC SCHOOLS
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
Fiscal Year Ended June 30, 2018

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Food Service Program</u>
Operating Revenues:	
Charges for Services:	
Daily Sales - Non-Reimbursable Programs	14,155
Special Functions - Non-Reimbursable Programs	965
Miscellaneous	10,170
Total Operating Revenues	<u>25,290</u>
Operating Expenses:	
Cost of Food - Reimbursable Programs	9,530,633
Cost of Food - Non-Reimbursable Programs	13,551
Salaries	6,699,749
Supplies and Materials	140,673
Employee Benefits	2,597,663
Depreciation Expense	147,844
Repairs and Other Expenses	243,280
Other Expenses	77,743
Purchased Services	193,303
Total Operating Expenses	<u>19,644,439</u>
Operating Income (Loss)	<u>(19,619,149)</u>
Nonoperating Revenues (Expenses):	
State Sources:	
School Lunch Program	193,828
Federal Sources:	
National School Lunch Program	10,585,827
School Breakfast Program	5,995,709
After School Snack Program	104,079
Fresh Fruit and Vegetable Program	250,077
Summer Food Program	402,107
CACFP Food	272,624
U.S.D.A. Commodities	1,040,474
Interest Income	4,616
Total Nonoperating Revenues (Expenses)	<u>18,849,341</u>
Income (Loss) Before Contributions & Transfers	<u>(769,808)</u>
Total Net Position—Beginning	<u>3,174,611</u>
Total Net Position—Ending	<u><u>2,404,803</u></u>

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

PATERSON PUBLIC SCHOOLS
Statement of Cash Flows
Proprietary Funds
Fiscal Year Ended June 30, 2018

	Business-type Activities - Enterprise Fund
	Food Service Program
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	16,171
Payments for Employees Salaries, Payroll Taxes and Benefits	(9,222,519)
Payments to Suppliers for Goods and Services	(8,672,034)
Net Cash Provided by (used for) Operating Activities	(17,878,382)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Payments to Other Funds	(1,515,794)
Receipts from State Subsidy	216,323
Receipts from Federal Subsidy	19,481,099
Interest Income	4,616
Net Cash Provided by (used for) Non-Capital Financing Activities	18,186,244
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Capital Assets	(102,207)
Net Cash Provided by (used for) Capital and Related Financing Activities	(102,207)
Net Increase (Decrease) in Cash and Cash Equivalents	205,655
Balances—Beginning of Year	1,149,674
Balances—End of Year	1,355,329
Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:	
Operating Income (Loss)	(19,619,149)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by	
Depreciation and Net Amortization	147,844
Food Distribution Program	1,040,474
Increase (Decrease) in Interfund	901,486
(Increase) Decrease in Accounts Receivable, Net	
(Increase) Decrease in Inventories	219
Increase (Decrease) in Accounts Payable	(349,256)
Total Adjustments	1,740,767
Net Cash Provided by (used for) Operating Activities	(17,878,382)

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

PATERSON PUBLIC SCHOOLS
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2018

	Unemployment Compensation Trust Fund	Scholarship and Memorial Funds	Agency Fund
ASSETS			
Cash and cash equivalents	3,593,238	45,081	3,036,440
Total assets	3,593,238	45,081	3,036,440
LIABILITIES			
Payable to student groups			321,407
Due to State of NJ - Unemployment	48,882		
Due to other funds			40,666
Payroll deductions and withholdings			2,674,367
Total liabilities	48,882	-	3,036,440
NET POSITION			
Held in trust for unemployment claims and other purposes	3,544,356		
Reserved for scholarships		45,081	
	3,593,238	45,081	

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

PATERSON PUBLIC SCHOOLS
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Fiscal Year Ended June 30, 2018

	Unemployment Compensation Trust Fund	Scholarship and Memorial Funds
ADDITIONS		
Contributions:		
Donations		1,878
Payroll withholdings	758,767	
Total Contributions	758,767	1,878
Investment earnings:		
Interest	7,726	98
Net investment earnings	7,726	98
Total additions	766,493	1,976
DEDUCTIONS		
Unemployment claims	1,060,790	
Scholarships awarded		1,500
Total deductions	1,060,790	1,500
Change in net assets	(294,297)	476
Net position—beginning of the year	3,838,653	44,605
Net position—end of the year	3,544,356	45,081

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

NOTES TO THE FINANCIAL STATEMENTS

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

A. Description of the School District and Reporting Entity:

The Paterson Public Schools (the "Board" or the District") is an instrumentality of the State of New Jersey, established to function as an educational institution. The Board consists of nine elected officials. On August 7, 1991, pursuant to the order of the Department of Education, State of New Jersey, the Paterson Board of Education was dissolved and a state-operated school district was created (N.J.S.A. 18A:7A-34). A State Superintendent of Schools was appointed to assume all powers and duties of the former Board of Education members. The State-appointed Superintendent is responsible for the fiscal and administrative control of the District. The state-appointed Superintendent's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property. 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 current operates in an advisory capacity only.

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

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

On February 14, 2018, the District appointed Eileen F. Shafer, M. Ed. as State District Superintendent of Schools. The District will remain under State monitoring while the two year transition plan to local control is implemented.

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.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

A. Description of the School District and Reporting Entity:(continued)

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 (the "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. Basis of Presentation:

The Board's basic financial statements consist of District-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

District-wide Financial Statements:

The statement of net position and the statement of activities display information about the Board as a whole. These statements include the financial activities of the overall District, except for the fiduciary funds. The statements distinguish between those activities of the Board that are governmental and those that are considered business-type activities.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

B. Basis of Presentation: (continued)

The statement of net position presents the financial condition of the governmental and business-type activities of the Board at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the governmental activities and for the business-type activities of the Board. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Board, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the Board.

Fund Financial Statements:

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

GOVERNMENTAL FUNDS

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

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

B. Basis of Presentation: (continued)

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

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

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

Capital Projects Fund - The Capital Projects Fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The financial resources are derived from sale of bonds, lease purchases and other revenues.

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

PROPRIETARY FUNDS

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

Enterprise Funds - The Enterprise Funds are utilized to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the Board is that the costs (i.e. expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis be financed or recovered primarily through user charges; or, where the

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

B. Basis of Presentation: (continued)

Board has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

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

FIDUCIARY FUNDS

Fiduciary Fund - Fiduciary Fund reporting focuses on net position and changes in net position. The Fiduciary Funds are used to account for assets held by the Board on behalf of individuals, private organizations, other governments and/or other funds. Fiduciary Funds include Unemployment Compensation Insurance, Scholarship and Memorial Funds, Student Activities Fund and Payroll Agency Fund.

C. Measurement Focus:

District-wide Financial Statements

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

Fund Financial Statements

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

D. Basis of Accounting:

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

Revenues - Exchange and Non-exchange Transactions

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

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

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

Expenses/Expenditures

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

D. Basis of Accounting: (continued)

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

E. Budgets/Budgetary Control:

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

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

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

F. Encumbrances:

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

F. Encumbrances: (continued)

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

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

G. Cash, Cash Equivalents and Investments:

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

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

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

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

H. Tuition Revenues/Receivable:

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

I. Inventories:

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

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

J. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond June 30, 2018, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure/expense is reported in the year in which services are consumed.

K. Short-Term Interfund Receivables/Payables:

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

L. Capital Assets:

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

All capital assets acquired or constructed during the year are recorded at actual cost. Donated fixed assets are valued at their estimated fair market value on the date received. The capital assets acquired or constructed prior to June 30, 1993 are valued at cost based on historical records or through estimation procedures performed by an independent appraisal company. Donated capital assets are valued at their estimated fair market value on the date received. The Board maintains a capitalization threshold of \$2,000.00. The Board does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

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

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

M. Compensated Absences:

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

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

N. Unearned Revenue:

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

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

O. Accrued Liabilities and Long-term Obligations:

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

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

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

P. Accounting and Financial Reporting for Pensions:

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

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

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

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

Q. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify in this category, deferred amounts related to pension and deferred amounts related to the issuance of refunding bonds.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

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

R. Fund Balances:

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

S. Net Position:

Net position represent the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Board or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

T. Operating Revenues and Expenses:

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

U. Extraordinary and Special Items:

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

V. Allocation of Indirect Expenses:

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

W. Use of Estimates:

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

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

X. Recent Accounting Pronouncements:

The Government Accounting Standards Board issued GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This Statement applies to government employers who provided OPEB plans to their employees and basically parallels GASB Statement 68 and replaces GASB Statement 45. The Statement is effective for fiscal years beginning after June 15, 2017 and was implemented by the District for the year ended June 30, 2018.

In March 2016, the Government Accounting Standards Board issued GASB Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The District does not believe this Statement will have any effect on future financial statements.

In November 2016, the Government Accounting Standards Board issued GASB Statement No. 83, *Certain Asset Retirement Obligations*. This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflows of resources for asset retirement obligations (AROs). The District does not believe this Statement will have any effect on future financial statements.

In January 2017, the Government Accounting Standards Board issued GASB Statement No. 84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus on the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify component units and postemployment benefit arrangements that are fiduciary activities. The District is currently evaluating the effects, if any, this Statement may have on future financial statements.

In March 2017, the Government Accounting Standards Board issued GASB Statement No. 85, *Omnibus 2017*, which addresses practice issues that have been identified during the implementation and application of certain GASB statements. This Statement addresses a variety of topics including issues relating to blending component units, goodwill, fair value measurement and application, and postemployment benefits. The District implemented this Statement for the year ended June 30, 2018.

In May 2017, the Governmental Accounting Standards Board issued GASB Statement No. 86, *Certain Debt Extinguishment Issues*, which improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. The District had no transactions of this type for the year ended June 30, 2018.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

X. Recent Accounting Pronouncements:

In June 2017, the Government Accounting Standards Board issued GASB Statement No. 87, Leases, which improves accounting and financial reporting for leases by governments. This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the fundamental principle that leases are financings of the right to use an underlying asset. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The District is currently reviewing what effect, if any, this Statement may have on future financial statements.

In March 2018, Government Accounting Standards Board issued GASB Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placement. The objective of this Statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt. This Statement is effective for reporting periods beginning after June 15, 2018. The District believes this may impact the disclosures relating to debt in the notes to the financial statements.

NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS:

Cash

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 18A:20-37 that are treated as cash equivalents. As of June 30, 2018, \$270,095 of the District's bank balance of \$48,475,398 was exposed to custodial credit risk.

Investments

Investment Rate Risk

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS: (continued)

Credit Risk

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

Concentration of Credit Risk

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

NOTE 3. RECEIVABLES:

Receivables at June 30, 2018, consisted of accounts receivable and intergovernmental. All receivables are considered collectible in full. A summary of the principal items of intergovernmental receivables follows:

	Governmental Fund Financial <u>Statements</u>	Enterprise <u>Fund</u>	District Wide Financial <u>Statements</u>
State Aid	\$5,795,394	\$13,858	\$5,809,252
Federal Aid	3,984,989	1,698,959	5,683,948
Other	2,202,607	2,546	2,205,153
Interfunds	<u>952,340</u>		<u>40,666</u>
Gross Receivables	12,935,330	1,715,363	13,739,019
Less: Allowance for Uncollectibles			
Total Receivables, Net	<u>\$12,935,330</u>	<u>\$1,715,363</u>	<u>\$13,739,019</u>

NOTE 4. INTERFUND BALANCE AND ACTIVITY:

Interfund transfer for the year ended June 30, 2018 consisted of the following:

\$6,171	Due to the General Fund from the Special Revenue Fund to reimburse expenditures.
\$2,880	Due to the General Fund from the Capital Projects Fund to reimburse expenditures.
\$902,622	Due to the General Fund from the Proprietary Fund for shared operational services.
\$40,666	Due to the General Fund from the Fiduciary Fund for agency adjustments.

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

NOTE 4. INTERFUND BALANCE AND ACTIVITY: (continued)

Interfund transfers for the year ended June 30, 2018 consisted of the following:

\$2,275,105 Transfer from the General Fund to the Special Revenue Fund for Preschool Education.

NOTE 5. CAPITAL ASSETS:

Capital asset activity for the fiscal year ended June 30, 2018 was as follows:

	<u>Balance</u> <u>6/30/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2018</u>
Governmental Activities				
Capital assets that are not being depreciated:				
Land	\$9,006,387	\$	\$	\$9,006,387
Construction in progress	<u>114,811,325</u>	<u>5,941,867</u>	<u>(1,996,180)</u>	<u>118,757,012</u>
Total capital assets not being depreciated	<u>123,817,712</u>	<u>5,941,867</u>	<u>(1,996,180)</u>	<u>127,763,399</u>
Building and building improvements	428,431,820	5,005,525	(2,258,708)	431,178,637
Machinery and equipment	<u>24,700,564</u>	<u>1,150,153</u>	<u>(990,816)</u>	<u>24,859,901</u>
Totals at historical cost	<u>453,132,384</u>	<u>6,155,678</u>	<u>(3,249,524)</u>	<u>456,038,538</u>
Less accumulated depreciation for:				
Buildings and improvements	(207,298,029)	(16,350,228)	2,258,708	(221,389,549)
Equipment	<u>(18,002,047)</u>	<u>(474,222)</u>	<u>990,816</u>	<u>(17,485,453)</u>
Total accumulated depreciation	<u>(225,300,076)</u>	<u>(16,824,450)</u>	<u>3,249,524</u>	<u>(238,875,002)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>227,832,308</u>	<u>(10,668,772)</u>	_____	<u>217,163,536</u>
Governmental activities capital assets, net	<u>\$351,650,020</u>	<u>(\$4,726,905)</u>	<u>(\$1,996,180)</u>	<u>\$344,926,935</u>
Business-type activities:				
Building and building improvements	1,352,656			1,352,656
Equipment	<u>3,015,156</u>	<u>102,207</u>	_____	<u>3,117,363</u>
Totals at historical cost	<u>4,367,812</u>	<u>102,207</u>	_____	<u>4,470,019</u>
Less accumulated depreciation for:				
Building and building improvements	(1,352,656)			(1,352,656)
Equipment	<u>(2,467,084)</u>	<u>(147,844)</u>	_____	<u>(2,614,928)</u>
Total accumulated depreciation	<u>(3,819,740)</u>	<u>(147,844)</u>	_____	<u>(3,967,584)</u>
Business-type activities capital assets, net	<u>\$548,072</u>	<u>(\$45,637)</u>	\$ _____	<u>\$502,435</u>

Depreciation expense was not allocated to governmental functions. It appears on the statement of activities as “unallocated depreciation”.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

NOTE 6. LONG-TERM OBLIGATION ACTIVITY:

Advance and Current Refundings of Debt

Changes in long-term obligations for the fiscal year ended June 30, 2018 were as follows:

	<u>Balance</u> <u>June 30, 2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2018</u>	<u>Amount Due</u> <u>Within</u> <u>One Year</u>	<u>Long-term</u> <u>Portion</u>
Governmental Activities:						
Long-term debt obligations						
General loan obligations debt	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
General bond obligation debt						
Total Bonds Payable	_____	_____	_____	_____	_____	_____
Other Liabilities:						
Certificates of Participation	3,690,000		1,180,000	2,510,000	1,230,000	1,280,000
Less Discount	(6,746)		2,829	(3,917)		
Total Certificates of Participation (Net)	3,683,254		1,182,829	2,506,083	1,230,000	1,280,000
Capital Leases		19,496,680		19,496,680	2,082,625	17,414,055
Judgment - State Aid Recovery	1,992,658		398,532	1,594,126	398,532	1,195,594
Compensated Absences Payable	4,957,975	2,893,295	1,892,516	5,958,754		5,958,754
Net Pension Liability	225,502,446		58,594,278	166,908,168		166,908,168
	<u>\$236,136,333</u>	<u>\$22,389,975</u>	<u>\$62,068,155</u>	<u>\$196,463,811</u>	<u>\$3,711,157</u>	<u>\$192,756,571</u>

A. Bonds and Loans Payable:

The District has no outstanding General Obligation Bonds at June 30, 2018.

B. Bonds Authorized But Not Issued

As of June 30, 2018, the District has no authorized but not issued bonds.

C. Capital Leases

The District entered into three capital leases during the year ended June 30, 2018. These leases include the acquisition of 9,737 Chromebooks, the acquisition of various vehicles and essential equipment for the district and energy conservation measures and equipment. The following is a schedule of future minimum lease payments for each capital lease and the present value of the net minimum lease payments at June 30, 2018:

Chromebooks:

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2019	\$1,100,000	\$1,027,407	\$72,593
2020	1,100,000	1,042,864	57,136
2021	1,100,000	1,075,157	24,843
	<u>\$3,300,000</u>	<u>\$3,145,428</u>	<u>\$154,572</u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

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

C. Capital Leases, (continued)

Total minimum lease payments	\$3,300,000
Less: Amount representing interest	<u>(154,572)</u>
Present value of lease payments	<u>\$3,145,428</u>

Vehicles and Essential Equipment:

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2019	\$383,401	\$350,218	\$33,183
2020	383,400	356,616	26,784
2021	383,400	363,131	20,269
2022	383,401	369,766	13,635
2023	<u>383,400</u>	<u>376,521</u>	<u>6,879</u>
	<u>\$1,917,002</u>	<u>\$1,816,252</u>	<u>\$100,750</u>

Total minimum lease payments	\$1,917,002
Less: Amount representing interest	<u>(100,750)</u>
Present value of lease payments	<u>\$1,816,252</u>

Energy Conservation Measures and Equipment:

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2019	\$951,550	\$705,000	\$246,550
2020	1,441,135	964,000	477,135
2021	1,572,877	1,129,000	443,877
2022	1,158,926	754,000	404,926
2023	922,913	544,000	378,913
2024-2028	4,323,498	2,706,000	1,617,498
2029-2033	4,684,206	3,582,000	1,102,206
2034-2037	<u>4,525,774</u>	<u>4,151,000</u>	<u>374,774</u>
	<u>\$19,580,879</u>	<u>\$14,535,000</u>	<u>\$5,045,879</u>

Total minimum lease payments	\$19,580,879
Less: Amount representing interest	<u>(5,045,879)</u>
Present value of lease payments	<u>\$14,535,000</u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

D. Leases

Lease Purchase Agreements

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

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

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

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

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

Governmental Activities:

<u>Fiscal Year Ended</u>	<u>Certificates of Participation</u>		
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$1,230,000	\$75,800	\$1,305,800
2034-2037	<u>1,280,000</u>	<u>25,600</u>	<u>1,305,600</u>
	<u>\$2,510,000</u>	<u>\$101,400</u>	<u>\$2,611,400</u>

E. Leases

Judgment – State Aid Recovery

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

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

E. Leases, (continued)

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

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

Fiscal Year Ended <u>June 30,</u>	<u>Amount</u>
2019	\$398,532
2020	398,532
2021	398,531
2022	<u>398,531</u>
	<u>\$1,594,126</u>

NOTE 7. PENSION PLANS:

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 7. PENSION PLANS: (continued)

Benefits Provided

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

The following represents the membership tiers for TPAF:

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 before age 62 with 25 or more years of service credit and Tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 50 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 7. PENSION PLANS: (continued)

Benefits Provided

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

The following represents the membership tiers for PERS:

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 before age 62 with 25 or more years of service credit and Tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 50 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Defined Contribution Retirement Program

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

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information of the DCRP. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625-0295.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 7. PENSION PLANS: (continued)

Defined Contribution Retirement Program, (continued)

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

Contributions Requirements Fund Based Statements

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

Year	<u>PERS</u>	<u>DCRP</u>
<u>Ending</u> 6/30/18	\$6,642,320	\$
6/30/17	6,764,097	12,818
6/30/16	6,175,006	23,250

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

Year	Pension	Post-Retirement Medical	NCGI	Long-Term Disability Insurance
<u>Ending</u> 6/30/18	<u>Contributions</u> \$26,583,023	<u>Contributions</u> \$17,586,068	<u>Premium</u> \$645,104	<u>Contributions</u> \$43,389
6/30/17	20,576,438	17,766,052	745,532	58,928
6/30/16	14,024,238	17,530,831	698,598	

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

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$12,908,301 during the year ended June 30, 2018 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been included in the fund-based statements as revenues and expenditures in accordance with GASB 24, paragraphs 7 through 13.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 7. PENSION PLANS: (continued)

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

Public Employees Retirement System (PERS)

At June 30, 2018, the District had a liability of \$166,908,160 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2017, the District's proportion was .7170087165 percent, which was a decrease of .0443831959 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized pension expense of \$12,959,776. At June 30, 2018, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference in actual and expected experience	\$3,930,111	\$
Actual investment earnings on pension plan investments	1,136,532	
Changes of assumptions	33,626,244	33,502,964
Net difference between projected and actual earnings on pension plan investments		
Changes in proportion and differences between District contributions and proportionate share of contributions	8,529,357	7,910,627
District contributions subsequent to the measurement date	<u>6,926,124</u>	
Total	<u>\$54,148,368</u>	<u>\$41,413,591</u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 7. PENSION PLANS: (continued)

The \$6,926,124 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (i.e. for the school year ending June 30, 2018, the plan measurement date is June 30, 2017) will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2018	\$3,929,180
2019	5,929,228
2020	3,592,809
2021	(4,778,445)
2022	(3,482,849)

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.48, 5.57, 5.72 and 6.44 years for 2017, 2016, 2015 and 2014 amounts, respectively.

Additional Information

Local Group Collective balances at June 30, 2017 and June 30, 2016 are as follows:

	<u>2017</u>	<u>2018</u>
Collective deferred outflows of resources	\$6,424,455,842	\$8,685,338,380
Collective deferred inflows of resources	5,700,625,981	870,133,595
Collective net pension liability	23,278,401,588	29,617,131,759
District's Proportion	.7170087165%	.7613919124%

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 7. PENSION PLANS: (continued)

Actuarial Assumptions

The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which rolled forward to June 30, 2017. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

Inflation	2.25 Percent
Salary Increases:	
Through 2026	1.65-4.15 Percent (based on age)
Thereafter	2.65-5.15 Percent (based on age)
Investment Rate of Return	7.00 Percent

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Mortality Rates

Pre-retirement mortality rates were based on the RP-2000 Employee Pre-retirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plans actuary’s modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirements and beneficiaries of former members and a one year static projection based on mortality improvement Scale AA. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary’s modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2017) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

NOTE 7. PENSION PLANS: (continued)

expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute return/risk mitigation	5.00%	5.51%
Cash equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment grade credit	10.00%	3.78%
Public high yield	2.50%	6.82%
Global diversified credit	5.00%	7.10%
Credit oriented hedge funds	1.00%	6.60%
Debt related private equity	2.00%	10.63%
Debt related real estate	1.00%	6.61%
Private real asset	2.50%	11.83%
Equity related real estate	6.25%	9.23%
U.S. equity	30.00%	8.19%
Non-U.S. developed markets equity	11.50%	9.00%
Emerging markets equity	6.50%	11.64%
Buyouts/venture capital	8.25%	13.08%

Discount Rate

The discount rate used to measure the total pension liability was 5.00% as of June 30, 2017. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.58% as of June 30, 2017 based on 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. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 40% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 7. PENSION PLANS: (continued)

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

The following presents the collective net pension liability of the participating employers as of June 30, 2017, respectively, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1- percentage-point higher than the current rate:

	June 30, 2017		
	1% Decrease	At Current Discount Rate	1% Increase
	<u>4.00%</u>	<u>5.00%</u>	<u>6.00%</u>
District's proportionate share of the pension liability	\$207,060,911	\$166,908,168	\$133,455,958

Pension Plan Fiduciary Net Position

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

Teachers Pensions and Annuity Fund (TPAF)

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

The portion of the TPAF Net Pension Liability that was associated with the District recognized at June 30, 2018 was as follows:

Net Pension Liability:	
District's proportionate share	\$ -0-
State's proportionate share associated with the District	<u>1,278,093,973</u>
	<u>\$1,278,093,973</u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 7. PENSION PLANS: (continued)

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017. The net pension liability associated with the District was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2017, the proportion of the TPAF net pension liability associated with the District was 1.8956179468%.

For the year ended June 30, 2018, the District recognized on-behalf pension expense and revenue of \$88,539,879 for contributions provided by the State in the District-Wide Financial Statements.

Actuarial Assumptions

The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.25%
Salary Increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment Rate of Return	7.00%

Mortality Rates

Pre-retirement, post-retirement and disabled mortality rates were based on the experience of TPAF members reflecting mortality improvement on a generational basis based on a 60-year average of Social Security data from 1953 to 2013.

The actuarial assumptions used in the July 1, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2017) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

NOTE 7. PENSION PLANS: (continued)

expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute return/risk mitigation	5.00%	5.51%
Cash equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment grade credit	10.00%	3.78%
Public high yield	2.50%	6.82%
Global diversified credit	5.00%	7.10%
Credit oriented hedge funds	1.00%	6.60%
Debt related private equity	2.00%	10.63%
Debt related real estate	1.00%	6.61%
Private real asset	2.50%	11.83%
Equity related real estate	6.25%	9.23%
U.S. equity	30.00%	8.19%
Non-U.S. developed markets equity	11.50%	9.00%
Emerging markets equity	6.50%	11.64%
Buyouts/venture capital	8.25%	13.08%

Discount Rate

The discount rate used to measure the total pension liability was 4.25% and 3.22% as of June 30, 2017 and 2016, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% and 2.85% as of June 30, 2017 and 2016, respectively, based on 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. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State contributed 40% of the actuary determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2036. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2036, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 7. PENSION PLANS: (continued)

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

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

NOTE 8. POST-RETIREMENT BENEFITS:

General Information about the OPEB Plan

Plan Description and Benefits Provided

Chapter 384 of Public Laws 1987 and Chapter 6 of Public Laws 1990 required Teachers' Pension and Annuity Fund (TPAF) and the Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c.103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired State employees and retired educational employees. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994 Chapter 62. Funding of post-retirement medical premiums changed from a prefunding 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 Chapter 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 School Employees Health Benefits Program (SEHBP) Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et. seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code.

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

Employees covered by benefits terms. At June 30, 2017, the following employees were covered by the benefit terms:

TPAF participant retirees:

As of June 30, 2017, there were 112,966 retirees receiving post-retirement medical benefits, and the State Contributed \$1.39 billion on their behalf.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

PERS participant retirees:

The State paid \$238.9 million toward Chapter 126 benefits for 209,913 eligible retired members in Fiscal Year 2017.

Total OPEB Liability

The State, a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to OPEB for qualified retired PERS and TPAF participants. The LEA's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASB No. 75 is zero percent. Accordingly, the LEA did not recognize any portion of the collective OPEB liability on the Statement of Net Position. Accordingly, the following OPEB liability note information is reported at the State's level for the State Health Benefit Local Education Retired Employee's Plan and is not specific to the board of education/board of trustees, and could be found at <https://www.state.nj.us/treasury/pensions/GASBnotices> OPEB.

The portion of the OPEB Liability that was associated with the District recognized at June 30, 2018 was as follows:

OPEB Liability:	
District's proportionate share	\$ -0-
State's proportionate share associated with the District	<u>965,137,498</u>
	<u>\$965,137,498</u>

Actual Assumptions and Other Imputes

The total OPEB liability in the June 30, 2017 actuarial valuation reported by the State in the State's Report of Total Nonemployer OPEB Liability for the State Health Benefit Local Education Retired Employee's Plan was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017. The total nonemployer OPEB liability as of June 30, 2016 was determined by an actuarial valuation as of June 30, 2016. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

Inflation rate	2.50%	
	<u>TPAF/ABP</u>	<u>PERS</u>
Salary increases:		
Through 2026	1.55 - 4.55% based on years of service	2.15 - 4.15% based on age
Thereafter	2.00 - 5.45% based on years of service	3.15 - 5.15% based on age

Preretirement mortality rates were based on the RP-2014 Headcount-Weighted Health Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2014 Headcount-Weighted Health Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2014 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of actuarial experience studies for the periods July 1, 2012 – June 30, 2015, July 1, 2010 – June 30, 2013, and July 1, 2011 – June 30, 2014 for TPAF and PFRS, respectively.

(a) Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.9% and decreases to a 5.0% long-term trend rate after nine years. For self-insured post-65 PPO medical benefits, the trend rate is 4.5%. For health maintenance organization (HMO) medical benefits, the trend rate is initially 5.9% and decreases to a 5.0% long-term trend rate after nine years. For prescription drug benefits, the initial trend rate is 10.5% decreasing to a 5.0% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

(b) Discount Rate

The discount rate for June 30, 2017 and 2016 was 3.58% and 2.85%, respectively. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

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

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

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

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

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

For the year ended June 30, 2018, the board of education/board of trustees recognized on-behalf OPEB expense of \$59,538,567 in the district-wide financial statements as determined by the State as the total OPEB liability for benefits provided through a defined benefit OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75 and in which there is a special funding situation.

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

NOTE 9. DEFERRED COMPENSATION:

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

AXA Equitable	TransAmerica
AIG Valic	Great American Life
MetLife	Lincoln National

NOTE 10. RISK MANAGEMENT:

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

NOTE 10. RISK MANAGEMENT: (continued)

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

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

Worker's Compensation Insurance - The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$350,00 for any one accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement with Employees Reinsurance Corporation. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2018, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$4,812,267 reported at June 30, 2018 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the balances of claims liabilities for the workmen's compensation plan for the fiscal years ended June 30, 2018 and 2017 are as follows:

	Fiscal Year Ended <u>June 30, 2018</u>	Fiscal Year Ended <u>June 30, 2017</u>
<u>Governmental Activities:</u>		
Unpaid Claims, Beginning of Year	\$4,812,267	\$3,848,040
Incurred Claims (Including IBNR)		2,530,417
Claim Payments	<u> </u>	<u>(1,566,190)</u>
Unpaid Claims, End of Year	<u>\$4,812,267</u>	<u>\$4,812,267</u>

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

NOTE 10. RISK MANAGEMENT: (continued)

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

<u>Fiscal Year</u>	<u>Interest Earnings/ District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2017-2018	\$7,726	\$758,767	\$1,060,790	\$3,544,356
2016-2017	None	589,634	1,076,852	3,838,653
2015-2016	1,000,000	688,174	2,611,176	4,325,871

NOTE 11. CAPITAL RESERVE ACCOUNT:

A capital reserve account was established by the Paterson Public Schools. The accumulation of funds will be used for capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget. There existed a balance of \$1,879,263 in the capital reserve account at June 30, 2018.

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

The activity of the capital reserve for the July 1, 2017 to June 30, 2018 fiscal year is as follows:

Beginning balance, July 1, 2017	\$4,079,263
Decreased by:	
Budget Appropriations	<u>2,200,000</u>
Ending balance, June 30, 2018	<u>\$1,879,263</u>

The balance in the capital reserve amount at June 30, 2018 does not exceed the balance of local support costs of uncompleted capital projects in its LRFP.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 12. EMERGENCY RESERVE:

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

The activity of the emergency reserve for the July 1, 2017 to June 30, 2018 fiscal year is as follows:

Beginning balance, July 1, 2017	<u>\$1,000,000</u>
Ending balance, June 30, 2018	<u>\$1,000,000</u>

NOTE 13. FUND BALANCE APPROPRIATED:

General Fund [Exhibit B-1] - Of the \$(13,543,315) General Fund fund balance at June 30, 2018, \$184,722 is reserved for encumbrances; \$11,583,986 is reserved as excess surplus in accordance with N.J.S.A. 18A:7F-7; (\$3,794,453 of the total reserve for excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2019); \$1,879,263 has been reserved in the Capital Reserve Account; \$1,000,000 has been reserved in the Emergency Reserve; \$4,852,460 of unreserved and undesignated has been appropriated and included as anticipated revenue for the year ended June 30, 2019; and \$(33,043,746) is unreserved and undesignated.

Debt Service Fund - The Debt Service Fund balance at June 30, 2018 of \$20 is unreserved and undesignated.

NOTE 14. CALCULATION OF EXCESS SURPLUS:

In accordance with N.J.S.A. 18A:7F-7, the designation for Reserved Fund Balance — Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2018 is \$11,583,986 of which \$7,789,533 is the result of current year operations.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018**

NOTE 15. DEFICIT FUND EQUITY:

The District has an unassigned fund deficit of \$(33,043,746) in the General Fund as of June 30, 2018 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 2017/2018 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 of regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$(33,043,746) in the General Fund is less than the delayed state aid payments.

NOTE 16. INVENTORY:

Inventory in the Food Service Fund at June 30, 2018 consisted of the following:

Food	\$220,265
Supplies	<u>57,133</u>
	<u>\$277,398</u>

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

NOTE 17. CONTINGENT LIABILITIES:

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2018

NOTE 17. CONTINGENT LIABILITIES: (continued)

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

NOTE 18. SUBSEQUENT EVENTS:

On March 22, 2018, the District approved a \$13,500,000 sale/leaseback of textbooks. As of the date of this report, the Board has not awarded nor executed the sale/leaseback agreement.

The District has evaluated subsequent events through January 28, 2019, the date which the financial statements were available to be issued and no other items were noted for disclosure.

**REQUIRED SUPPLEMENTARY
INFORMATION - PART II**

BUDGETARY COMPARISON SCHEDULES

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	41,455,956	-	41,455,956	41,455,956	-
Tuition	500,000	-	500,000	706,480	206,480
Miscellaneous, Including Interest	3,299,720	-	3,299,720	6,718,589	3,418,869
Total - Local Sources	45,255,676	-	45,255,676	48,881,025	3,625,349
State Sources:					
Categorical Special Education Aid	15,948,443	-	15,948,443	15,948,443	-
Extraordinary Aid	2,300,000	-	2,300,000	3,581,897	1,281,897
Categorical Security Aid	11,457,860	-	11,457,860	11,457,860	-
Equalization Aid	370,023,727	4,291,893	374,315,620	374,315,620	-
Categorical Transportation Aid	3,180,870	-	3,180,870	3,180,870	-
PARRC Readiness Aid	273,080	-	273,080	273,080	-
Per Pupil Growth Aid	273,080	-	273,080	273,080	-
Professional Learning Community Aid	278,280	-	278,280	278,280	-
Adult Education Program Aid	-	128,195	128,195	128,195	-
Non Public Transportation Reimbursement Aid	-	-	-	141,025	141,025
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	26,583,023	26,583,023
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)	-	-	-	17,586,068	17,586,068
On Behalf TPAF NCGI Premiums (Non-Budgeted)	-	-	-	645,104	645,104
On Behalf TPAF Long Term Disability Insurance Contributions (Non-Budgeted)	-	-	-	43,389	43,389
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	12,908,301	12,908,301
Total State Sources	403,735,340	4,420,088	408,155,428	467,344,235	59,188,807
Federal Sources:					
Special Education Medicare Incentive Program	1,176,484	-	1,176,484	1,276,168	99,684
Total - Federal Sources	1,176,484	-	1,176,484	1,276,168	99,684
Total Revenues	450,167,500	4,420,088	454,587,588	517,501,429	62,913,841
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	6,754,809	(474,476)	6,280,333	6,192,283	88,050
Grades 1-5 - Salaries of Teachers	39,505,034	(2,075,767)	37,429,267	37,375,877	53,390
Grades 6-8 - Salaries of Teachers	24,340,593	(2,417,399)	21,923,194	21,849,406	73,788
Grades 9-12 - Salaries of Teachers	27,957,479	(546,935)	27,410,544	27,333,058	77,486
Regular Programs - Home Instruction:					
Salaries of Teachers	300,000	453,918	753,918	753,918	-
Purchased Professional-Educational Services	80,000	(5,335)	74,665	62,184	12,481
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	3,824,073	(31,151)	3,792,922	3,718,058	74,864
Purchased Professional-Educational Services	288,196	8,835,919	9,124,115	9,096,824	27,291
Purchased Technical Services	1,763,069	(95,357)	1,667,712	1,559,324	108,388
Other Purchased Services (400-500 series)	512,855	(188,547)	324,308	293,630	30,678
General Supplies	3,315,617	57,746	3,373,363	3,062,764	310,599
Textbooks	88,719	(5,106)	83,613	70,609	13,004
Other Objects	37,365	8,297	45,662	31,167	14,495
TOTAL REGULAR PROGRAMS - INSTRUCTION	108,767,809	3,515,808	112,283,617	111,399,102	884,515
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,141,530	(95,166)	1,046,364	1,035,806	10,558
Other Salaries for Instruction	671,927	(37,389)	634,538	596,454	38,084
Purchased Professional-Educational Services	3,000	-	3,000	3,000	-
General Supplies	23,050	1,036	24,086	12,601	11,485
Textbooks	3,300	-	3,300	580	2,720
Total Cognitive - Mild	1,842,807	(131,519)	1,711,288	1,648,441	62,847
Cognitive - Moderate:					
Salaries of Teachers	764,784	3,074	767,858	744,158	23,700
Other Salaries for Instruction	431,226	43,521	474,747	417,138	57,609
General Supplies	9,050	-	9,050	6,078	2,972
Textbooks	100	-	100	-	100
Total Cognitive - Moderate	1,205,160	46,595	1,251,755	1,167,374	84,381

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Learning and/or Language Disabilities:					
Salaries of Teachers	4,151,912	(10,778)	4,141,134	3,977,445	163,689
Other Salaries for Instruction	2,157,835	374,987	2,532,822	2,328,114	204,708
Purchased Professional-Educational Services	95	(95)	-	-	-
General Supplies	38,360	95	38,455	29,407	9,048
Textbooks	6,184	-	6,184	571	5,613
Other Objects	415	-	415	110	305
Total Learning and/or Language Disabilities	6,354,801	364,209	6,719,010	6,335,647	383,363
Visual Impairments:					
General Supplies	200	-	200	-	200
Total Visual Impairments	200	-	200	-	200
Auditory Impairments:					
Salaries of Teachers	256,860	(256,860)	-	-	-
Total Auditory Impairments	256,860	(256,860)	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	792,687	97,927	890,614	864,543	26,071
Other Salaries for Instruction	677,511	84,362	761,873	731,931	29,942
General Supplies	4,700	-	4,700	4,448	252
Textbooks	300	-	300	-	300
Total Behavioral Disabilities	1,475,198	182,289	1,657,487	1,600,922	56,565
Multiple Disabilities:					
Salaries of Teachers	640,614	145,279	785,893	743,469	42,424
Other Salaries for Instruction	587,507	(34,296)	553,211	485,634	67,577
General Supplies	5,004	-	5,004	3,339	1,665
Textbooks	1,900	-	1,900	489	1,411
Total Multiple Disabilities	1,235,025	110,983	1,346,008	1,232,931	113,077
Resource Room/Resource Center:					
Salaries of Teachers	18,464,587	(1,011,914)	17,452,673	17,326,303	126,370
Other Salaries for Instruction	651,305	(78,835)	572,470	524,518	47,952
Purchased Professional-Educational Services	130	(130)	-	-	-
General Supplies	57,784	130	57,914	45,598	12,316
Textbooks	866	-	866	66	800
Other Objects	210	-	210	103	107
Total Resource Room/Resource Center	19,174,882	(1,090,749)	18,084,133	17,896,588	187,545
Autism:					
Salaries of Teachers	1,907,730	(196,865)	1,710,865	1,687,799	23,066
Other Salaries for Instruction	1,088,525	108,302	1,196,827	1,178,152	18,675
General Supplies	15,385	-	15,385	14,189	1,196
Total Autism	3,011,640	(88,563)	2,923,077	2,880,140	42,937
Preschool Disabilities - Full-Time:					
Salaries of Teachers	871,707	(24,464)	847,243	847,243	-
Other Salaries for Instruction	624,742	4,708	629,450	629,450	-
Total Preschool Disabilities - Full-Time	1,496,449	(19,756)	1,476,693	1,476,693	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	36,053,022	(883,371)	35,169,651	34,238,736	930,915
Bilingual Education - Instruction					
Salaries of Teachers	13,148,262	(112,333)	13,035,929	12,856,964	178,965
Other Salaries for Instruction	634,223	34,674	668,897	613,035	55,862
Purchased Professional-Educational Services	630	(630)	-	-	-
General Supplies	223,046	(38,048)	184,998	143,860	41,138
Travel	7,880	-	7,880	280	7,600
Other Objects	2,150	-	2,150	498	1,652
Total Bilingual Education - Instruction	14,016,191	(116,337)	13,899,854	13,614,637	229,355
School-Spon. Cocurricular Actvs. - Inst.					
Salaries	188,409	10,671	199,080	152,975	46,105
Purchased Services (300-500 series)	1,190	-	1,190	-	1,190
Supplies and Materials	2,384	-	2,384	1,152	1,232
Other Objects	450	-	450	385	65
Total School-Spon. Cocurricular Actvs. - Inst.	192,433	10,671	203,104	154,512	48,592
School-Spon. Cocurricular Athletics - Inst.					
Salaries	1,142,001	35,531	1,177,532	1,154,860	22,672
Purchased Services (300-500 series)	373,670	(179,854)	193,816	172,061	21,755
Supplies and Materials	155,000	42,247	197,247	189,757	7,490
Other Objects	22,000	-	22,000	19,040	2,960
Total School-Spon. Cocurricular Athletics - Inst.	1,692,671	(102,076)	1,590,595	1,535,718	54,877

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Before/After School Programs - Instruction					
Salaries of Teachers	185,622	64,481	250,103	167,375	82,728
Other Salaries for Instructions	18,495	16,330	34,825	24,908	9,917
Supplies and Materials	5,000	850	5,850	-	5,850
Total Before/After School Programs - Instruction	209,117	81,661	290,778	192,283	98,495
Before/After School Programs - Support Svcs					
Salaries	69,920	21,316	91,236	55,239	35,997
Total Before/After School Programs - Support Svcs	69,920	21,316	91,236	55,239	35,997
Total Before/After School Programs	279,037	102,977	382,014	247,522	134,492
Summer School - Instruction					
Salaries of Teachers	274,962	(41,772)	233,190	230,086	3,104
Other Salaries for Instructions	231,224	16,034	247,258	247,258	-
Purchased Professional & Tech Services	25,000	2,950	27,950	27,926	24
General Supplies	3,000	(2,902)	98	98	-
Total Summer School - Instruction	534,186	(25,690)	508,496	505,368	3,128
Summer School - Support Svcs					
Salaries	32,559	12,973	45,532	19,842	25,689
Total Summer School - Support Svcs	32,559	12,973	45,532	19,842	25,689
Total Summer School	566,745	(12,717)	554,028	525,211	28,817
Alternative Education Program - Instruction					
Salaries of Teachers	2,342,917	(21,418)	2,321,499	2,321,499	-
Salaries	165,826	9,525	175,351	173,351	2,000
Supplies and Materials	19,038	199	19,237	13,452	5,785
Equipment	1,000	-	1,000	-	1,000
Other Objects	500	-	500	472	28
Total Alternative Education Program - Instruction	2,529,281	(11,694)	2,517,587	2,508,774	8,813
Alternative Education Program - Support Svcs					
Salaries	519,057	223,206	742,263	640,475	101,788
Purchased Services (400-500 series)	550	-	550	-	550
Supplies and Materials	12,355	(1,541)	10,814	6,708	4,106
Other Objects	1,500	-	1,500	-	1,500
Total Alternative Education Program - Support Svcs	533,462	221,665	755,127	647,183	107,944
Total Alternative Education Program	3,062,743	209,971	3,272,714	3,155,957	116,757
Other Supplemental / At Risk Programs - Instruction					
Salaries of Teachers	49,692	77,190	126,882	126,882	-
Other Purchased Services (400-500 series)	100	-	100	-	100
Total Other Supplemental at Risk Programs - Instruction	49,792	77,190	126,982	126,882	100
Other Supplemental at Risk Programs - Support Svcs					
Salaries	203,580	(23,664)	179,916	179,916	-
Supplies and Materials	4,625	-	4,625	4,431	194
Other Objects	200	-	200	200	-
Total Other Supplemental at Risk Programs - Support Svcs	208,405	(23,664)	184,741	184,547	194
Total Other Supplemental / At Risk Programs	258,197	53,526	311,723	311,429	294
Community Services Programs/Operations					
Salaries	230,577	123,871	354,448	354,448	0
Purchased Services (300-500 series)	242,842	(22,792)	220,050	184,957	35,093
Other Objects	-	4,250	4,250	4,250	-
Total Community Services Programs/Operations	473,419	105,329	578,748	543,655	35,093
TOTAL INSTRUCTION	165,362,267	2,883,781	168,246,048	165,726,479	2,463,707
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	200,000	423,000	623,000	613,554	9,446
Tuition to Other LEAs Within the State - Special	1,250,000	(61,232)	1,188,768	1,158,666	30,102
Tuition to County Voc. School Dist. - Regular	17,276,508	(698,684)	16,577,824	16,577,824	-
Tuition to County Voc. School Dist. - Special	814,080	(179,543)	634,537	634,537	-
Tuition to CSSD & Regional Day Schools	1,173,451	2,373,522	3,546,973	3,545,346	1,626
Tuition to Private Schools for the Disabled - Within State	14,868,261	(1,617,814)	13,250,447	13,176,166	74,281
Tuition - State Facilities	823,600	-	823,600	823,600	-
Total Undistributed Expenditures - Instruction:	36,405,900	239,249	36,645,149	36,529,694	115,455
Undistributed Expend. - Attend. & Social Work					
Salaries	1,269,355	(65,399)	1,203,956	1,152,288	51,668
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	123,924	34,570	158,494	100,175	58,319
Salaries of Community/School Coordinators	375,594	(25,037)	350,557	350,557	-
Other Purchased Services (400-500 series)	27,000	-	27,000	26,285	715
Supplies and Materials	6,300	(6,100)	200	-	200
Total Undistributed Expend. - Attend. & Social Work	1,802,173	(61,966)	1,740,207	1,629,305	110,902

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Health Services					
Salaries	4,584,428	50,702	4,635,130	4,416,741	218,389
Purchased Professional and Technical Services	81,798	40,535	122,333	119,092	3,241
Other Purchased Services (400-500 series)	157,318	(27,000)	130,318	130,281	37
Supplies and Materials	56,211	37,510	93,721	90,275	3,446
Total Undistributed Expenditures - Health Services	4,879,755	101,747	4,981,502	4,756,390	225,112
Undist. Expend. - Speech, OT, PT and Related Services					
Salaries	2,458,499	177,105	2,635,604	2,635,604	-
Purchased Professional - Educational Services	370,938	(130,175)	240,763	221,716	19,047
Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.	2,829,437	46,930	2,876,367	2,857,320	19,047
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	7,405,350	(267,173)	7,138,177	7,129,678	8,500
Purchased Professional - Educational Services	839,340	28,373	867,713	341,557	526,156
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	8,244,690	(238,799)	8,005,891	7,471,235	534,656
Undist. Expend. - Guidance					
Salaries	4,419,218	2,223,124	6,642,342	6,557,503	84,839
Salaries of Other Professional Staff	366,226	20,964	387,190	385,136	2,055
Salaries of Secretarial and Clerical Assistants	397,682	172,960	570,642	566,062	4,581
Other Salaries	418,034	(120,277)	297,757	297,757	-
Purchased Professional - Educational Services	314,000	1,300	315,300	312,160	3,140
Other Purchased Services (400-500 series)	66,606	-	66,606	57,803	8,803
Supplies and Materials	43,400	(3,442)	39,958	33,111	6,847
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	6,025,166	2,294,629	8,319,795	8,209,531	110,265
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	9,487,312	521,490	10,008,802	10,007,906	897
Salaries of Secretarial and Clerical Assistants	-	384,855	384,855	384,855	-
Other Purchased Prof. and Tech. Services	78,500	(27,464)	51,036	48,286	2,750
Supplies and Materials	1,800	(835)	965	-	965
Total Undist. Expend. - Other Supp. Serv. Students - Spl	9,567,612	878,047	10,445,659	10,441,047	4,612
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	4,318,997	13,955	4,332,952	4,272,888	60,064
Salaries of Other Professional Staff	578,762	158,770	737,532	737,082	450
Salaries of Secr and Clerical Assist.	708,396	148,125	856,521	828,209	28,312
Other Salaries	179,042	55,779	234,821	209,977	24,845
Sal of Facilitators, Math & Literacy Coaches	97,042	22,870	119,912	96,642	23,270
Purchased Prof- Educational Services	216,800	(3,579)	213,221	203,300	9,921
Other Purch Prof. and Tech. Services	316,000	29,400	345,400	331,513	13,887
Other Purch Services (400-500)	511,150	(60,897)	450,253	431,018	19,235
Supplies and Materials	46,100	1,639	47,739	43,084	4,655
Other Objects	5,500	4,267	9,767	9,567	200
Total Undist. Expend. - Improvement of Inst. Serv.	6,977,789	370,329	7,348,118	7,163,279	184,840
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,816,594	168,805	2,985,399	2,917,359	68,040
Purchased Professional and Technical Services	5,150	(3,900)	1,250	1,241	9
Other Purchased Services (400-500 series)	56,797	(34,820)	21,977	20,374	1,603
Supplies and Materials	71,771	(18,325)	53,446	35,620	17,826
Other Objects	1,800	-	1,800	1,720	80
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,952,112	111,760	3,063,872	2,976,314	87,558
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	102,008	-	102,008	99,465	2,543
Salaries of Secretarial and Clerical Assist	27,200	(25,000)	2,200	2,120	80
Other Salaries	32,240	(32,240)	-	-	-
Purchased Professional - Educational Serv	79,445	5,939	85,384	64,339	21,045
Other Purchased Services (400-500 series)	3,650	10,025	13,675	9,141	4,534
Supplies and Materials	26,684	(19,384)	7,300	6,199	1,101
Total Undist. Expend. - Instructional Staff Training Serv.	271,227	(60,660)	210,567	181,264	29,303

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	1,885,746	194,522	2,080,268	2,080,268	0
Legal Services	1,240,200	(19,497)	1,220,703	1,216,919	3,784
Audit Fees	125,000	-	125,000	-	125,000
Architect/Engineering Services	25,000	19,994	44,994	44,994	-
Purchased Professional Services	453,200	(59,588)	393,612	390,637	2,975
Purchased Technical Services	11,500	(100)	11,400	11,400	-
Communications/Telephone	801,200	(65,774)	735,426	712,481	22,945
BOE Other Purchased Services	8,500	29,807	38,307	37,968	340
Travel	28,000	(19,448)	8,552	8,320	233
Other Purchased Services (400-500 series)	665,800	416,702	1,082,502	1,062,502	20,000
Supplies and Materials	28,600	30,995	59,595	59,534	61
BOE in-House Training/Meeting	11,000	4,286	15,286	15,286	-
Judgements Against The School District	195,000	724,649	919,649	919,649	0
Miscellaneous Expenditures	10,847	5,110	15,957	13,922	2,036
BOE Membership & Dues	31,000	(1,718)	29,282	29,282	-
Total Undist. Expend. - Supp. Serv. - General Admin.	5,520,593	1,259,942	6,780,535	6,603,162	177,373
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	12,506,540	1,486,481	13,993,021	13,849,254	143,767
Salaries of Other Professional Staff	-	9,460	9,460	9,420	40
Salaries of Secretarial and Clerical Assistants	4,036,026	95,607	4,131,633	3,980,035	151,598
Purchased Professional Educational Services	5,000	(5,000)	-	-	-
Other Purchased Services (400-500 series)	68,721	(11,984)	56,737	17,467	39,270
Supplies and Materials	274,233	(29,449)	244,784	198,904	45,880
Other Objects	27,600	(3,480)	24,120	9,755	14,365
Total Undist. Expend. - Support Serv. - School Admin.	16,918,120	1,541,635	18,459,755	18,064,835	394,920

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Central Services					
Salaries	4,172,859	161,655	4,334,514	4,322,504	12,010
Uniforms - Central Storage	1,750	500	2,250	2,250	-
Purchased Professional Services	50,000	404,894	454,894	423,702	31,192
Purchased Technical Services	104,595	21,163	125,758	123,407	2,351
Misc Purchased Services (400-500) (O/T 594)	195,260	(26,297)	168,963	161,780	7,183
Supplies and Materials	57,867	25,003	82,870	77,979	4,891
Miscellaneous Expenditures	7,500	(1,599)	5,901	3,051	2,850
Total Undist. Expend. - Central Services	4,589,831	585,319	5,175,150	5,114,673	60,477
Undist. Expend. - Admin Information Technology					
Salaries	613,537	41,350	654,887	635,560	19,327
Purchased Technical Services	1,593,760	(216,560)	1,377,200	1,286,884	90,316
Other Purchased Services (400-500 series)	49,350	(16,000)	33,350	33,000	350
Supplies and Materials	137,000	189,341	326,341	315,283	11,058
Total Undist. Expend. - Admin Information Technology	2,393,647	(1,869)	2,391,778	2,270,727	121,051
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	3,499,733	(408,538)	3,091,195	3,085,838	5,357
Uniforms - Maintenance	15,000	-	15,000	15,000	-
Cleaning, Repair, and Maintenance Services	2,181,818	(282,823)	1,898,995	1,796,021	102,974
Lease / Purchase Vehicles	150,000	(1,000)	149,000	148,879	121
General Supplies	719,737	184,242	903,979	881,928	22,051
Other Purchased Services (400-500 series)	27,500	8,489	35,989	33,479	2,510
Other Objects	50,000	(10,520)	39,480	35,261	4,219
Total Undist. Expend. - Required Maintenance for School Facilities	6,643,788	(510,150)	6,133,638	5,996,405	137,233
Undist. Expend. - Care & Upkeep of Grounds					
Cleaning, Repair, and Maintenance Services	3,000	1,000	4,000	3,345	655
Total Undist. Expend. - Care & Upkeep of Grounds	3,000	1,000	4,000	3,345	655
Undist. Expend. - Security					
Salaries	3,191,715	137,359	3,329,074	3,285,284	43,790
Uniforms - Security	26,800	-	26,800	22,400	4,400
Purchased Professional and Technical Services	5,852,000	362,343	6,214,343	6,207,803	6,540
Cleaning, Repair and Maintenance Services	-	65,000	65,000	57,740	7,260
Miscellaneous Purchased Services	40,000	(28,911)	11,089	11,089	-
General Supplies	65,025	3,493	68,518	58,842	9,676
Other Objects	-	112	112	112	-
Total Undist. Expend. - Security	9,175,540	539,396	9,714,936	9,643,270	71,666
Undist. Expend. - Oth. Oper. & Maint. of Plant					
Salaries	3,449,387	558,582	4,007,969	3,827,117	180,852
Salaries of Non-Instructional Aides	1,551,574	(727,014)	824,560	489,200	335,360
Custodial Uniforms	-	23,400	23,400	19,650	3,750
Cleaning, Repair and Maintenance Services	7,143,580	818,287	7,961,867	7,939,404	22,463
Rental of Land, Building & Other than Lease Purchases	5,018,003	9,047	5,027,050	4,938,545	88,505
Other Purchased Property Services	374,800	146,660	521,460	494,409	27,051
Other Purchased Services	-	5,000	5,000	5,000	-
Insurance	2,124,000	(166,361)	1,957,639	1,957,639	-
Miscellaneous Purchased Services	50,000	498,786	548,786	548,786	-
General Supplies	80,846	738,256	819,102	801,561	17,540
Energy (Heat & Electricity)	5,300,000	(206,212)	5,093,788	5,048,393	45,395
Total Undist. Expend. - Other Oper. & Maint. Of Plant	25,092,190	1,698,432	26,790,622	26,069,705	720,916
Total Undist. Expend. - Oper. & Maint. Of Plant	40,914,518	1,728,678	42,643,196	41,712,725	930,471
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup.Trans. (Bet. Home and School) - Regular	321,669	112,183	433,852	430,331	3,521
Sal. For Pup. Trans. (Other than Bet. Home and School)	442,878	(54,288)	388,590	361,361	27,229
Management Fees - ESC & CTSA Transportation Programs	250,000	(78,043)	171,957	126,192	45,765
Other Purchased Professional and Technical Services	15,000	(3,955)	11,045	11,045	-
Contract Services - (Between Home and School) - Vendors	2,775,000	151,690	2,926,690	2,758,320	168,370
Contract Services (Other than Between Home & School)-Vendors	14,900	26,748	41,648	37,335	4,313
Contr Serv (Spl. Ed. Students) - Vendors	7,040,000	559,251	7,599,251	7,173,927	425,324
Contr Serv (Regular Students) - ESCs & CTSA	3,175,000	(873,602)	2,301,398	2,291,808	9,589
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	5,625,000	(2,152,152)	3,472,848	3,311,924	160,924
Contr Serv. - Aid in Lieu Payments - Nonpublic	531,284	265,314	796,598	468,083	328,515
Auto Insurance	125,000	(5,000)	120,000	114,790	5,210
Misc. Purchased Serv. - Transportation	6,500	1,874	8,374	8,374	-
Supplies and Materials	2,000	8,167	10,167	10,167	-
Transportation Supplies	55,000	18,000	73,000	64,714	8,286
Other Objects	400	(400)	-	-	-
Total Undist. Expend. - Student Transportation Serv.	20,379,631	(2,024,213)	18,355,418	17,168,373	1,187,046

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
ALLOCATED BENEFITS					
Regular Programs - Instruction - Employee Benefits					
Health Benefits	59,711	(11,559)	48,152	46,908	1,244
Special Programs - Instruction - Employee Benefits					
Health Benefits	27,268	(27,268)	-	-	-
Community Services Programs/Operations - Employee Benefits					
Health Benefits	30,305	2,175	32,480	31,662	817
Attendance and Social Work Services - Employee Benefits					
Health Benefits	219,582	30,458	250,040	248,421	1,619
Unemployment Compensation	228,570	(228,570)	-	-	-
Health Services - Employee Benefits					
Health Benefits	227,747	14,634	242,381	242,227	155
Unemployment Compensation	228,570	(228,570)	-	-	-
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits					
Health Benefits	516,053	196,701	712,754	707,733	5,020
Unemployment Compensation	228,570	(228,570)	-	-	-
Health Benefits					
Unemployment Compensation	228,570	(228,570)	-	-	-
Other Support Services - Guidance - Employee Benefits					
Health Benefits	4,384,141	628,846	5,012,987	4,928,465	84,523
Unemployment Compensation	228,570	(228,570)	-	-	-
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	1,729,466	208,695	1,938,161	1,938,161	-
Unemployment Compensation	228,570	(228,570)	-	-	-
Improvement of Instruction Services - Employee Benefits					
Health Benefits	516,952	108,109	625,061	619,420	5,640
Educational Media Services - School Library - Employee Benefits					
Health Benefits	226,586	5,850	232,436	230,611	1,825
Unemployment Compensation	228,580	(228,580)	-	-	-
Instructional Staff Training Services - Employee Benefits					
Tuition Reimbursement	1,154,558	(151,882)	1,002,676	929,173	73,503
Health Benefits	18,933	(859)	18,074	17,793	281
Support Services- General Administration - Employee Benefits					
Health Benefits	-	-	-	-	-
Health Benefits	344,682	68,721	413,403	413,403	-
Support Services - Central Services - Employee Benefits					
Health Benefits	974,925	180,662	1,155,587	1,144,215	11,372
Support Services- Admin. Info. Tech. - Employee Benefits					
Health Benefits	219,869	11,446	231,315	229,459	1,855
Operation and Maintenance of Plant Services - Employee Benefits					
Health Benefits	1,136,068	113,030	1,249,098	1,239,917	9,181
Other Employee Benefits					
Student Transportation Services - Employee Benefits					
Health Benefits	155,014	(8,082)	146,932	146,146	785
Health Benefits	583,408	76,564	659,972	658,340	1,632
TOTAL ALLOCATED BENEFITS	<u>14,125,268</u>	<u>(153,760)</u>	<u>13,971,508</u>	<u>13,772,055</u>	<u>199,453</u>
UNALLOCATED BENEFITS					
Group Insurance	-	10,100	10,100	10,041	59
Social Security Contributions	6,584,355	(660,877)	5,923,478	4,878,256	1,045,222
Other Retirement Contributions - Regular	7,245,640	1,152,874	8,398,514	8,307,533	90,981
Unemployment Compensation	100,062	(100,062)	-	-	-
Workmen's Compensation	1,550,000	346,836	1,896,836	1,876,659	20,177
Health Benefits	54,646,502	(1,415,124)	53,231,378	52,785,328	446,050
Other Employee Benefits	837,000	94,745	931,745	919,731	12,013
Retirement Sick Pay	1,500,000	39,204	1,539,204	1,539,204	-
TOTAL UNALLOCATED BENEFITS	<u>72,463,559</u>	<u>(532,305)</u>	<u>71,931,254</u>	<u>70,316,752</u>	<u>1,614,503</u>
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	26,583,023	(26,583,023)
On Behalf TPAF Post Retirement Medical Contributions (Non-Budgeted)	-	-	-	17,586,068	(17,586,068)
On Behalf TPAF NCGI Premiums (Non-Budgeted)	-	-	-	645,104	(645,104)
On Behalf TPAF Long Term Disability Insurance Contributions (Non-Bud)	-	-	-	43,389	(43,389)
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	12,908,301	(12,908,301)
TOTAL ON-BEHALF CONTRIBUTIONS	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,765,885</u>	<u>(57,765,885)</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>86,588,827</u>	<u>(686,065)</u>	<u>85,902,762</u>	<u>141,854,691</u>	<u>(55,951,929)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>257,261,028</u>	<u>6,084,693</u>	<u>263,345,721</u>	<u>315,004,563</u>	<u>(51,658,842)</u>
TOTAL CURRENT EXPENDITURES	<u>422,623,295</u>	<u>8,968,474</u>	<u>431,591,769</u>	<u>480,731,042</u>	<u>(49,191,355)</u>

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Preschool/Kindergarten	-	7,787	7,787	7,767	20
Grades 1-5	6,000	8,737	14,737	14,727	10
Grades 6-8	20,700	-	20,700	9,867	10,833
Grades 9-12	25,000	165,642	190,642	181,699	8,943
Special Education - Instruction:					
Vocational Programs - Local - Instruction	391,199	19,684	410,883	406,824	4,059
Undistributed Expenditures - General Admin.	-	54,232	54,232	54,232	-
Undistributed Expenditures - Technology	26,000	25,698	51,698	51,698	-
Undistributed Expenditures - Operation of Plant Services	110,000	-	110,000	54,521	55,479
Total Equipment	578,899	281,780	860,679	781,336	79,344
Facilities Acquisition and Construction Services					
Other Purchased Prof. & Tech. Serv.	200,000	-	200,000	-	200,000
Construction Services	2,000,000	-	2,000,000	1,877,953	122,047
Total Facilities Acquisition and Construction Services	2,200,000	-	2,200,000	1,877,953	322,047
Assets Acquired Under Capital Leases (non-budgeted)					
Undistributed Expenditures:					
Custodial Services	-	-	-	1,548,289	(1,548,289)
Tranportation	-	-	-	116,976	(116,976)
Capital Outlay	-	-	-	3,727,614	(3,727,614)
Assets Acquired Under Capital Leases (non-budgeted)	-	-	-	5,392,879	(5,392,879)
TOTAL CAPITAL OUTLAY	2,778,899	281,780	3,060,679	8,052,168	(4,991,488)
SPECIAL SCHOOLS					
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	-	34,918	34,918	32,266	2,652
General Supplies	9,210	(5,000)	4,210	4,210	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	9,210	29,918	39,128	36,476	2,652
Total Accred. Even./Adult H.S./Post-Grad.	9,210	29,918	39,128	36,476	2,652
Adult Education-Local-Instruction					
Salaries of Teachers	416,781	12,120	428,901	385,901	43,000
General Supplies	1,206	-	1,206	1,073	133
Total Adult Education-Local-Instruction	417,987	12,120	430,107	386,974	43,133
Adult Education-Local -Support Serv.					
Salaries	206,106	27,126	233,232	229,180	4,052
Personal Services - Employee Benefits	125,806	(29,246)	96,560	43,258	53,302
Bus Transportation	3,200	(3,200)	-	-	-
Other Objects	1,500	-	1,500	835	665
Total Adult Education-Local -Support Serv.	336,612	(5,320)	331,292	273,273	58,019
Total Adult Education-Local	754,599	6,800	761,399	660,247	101,152
GED Test Centers					
GED Testing Stipends	-	8,784	8,784	8,782	2
Supplies and Materials	23,220	(7,285)	15,935	9,436	6,499
Total GED Testing Centers	23,220	1,499	\$24,719.00	18,218	6,501
TOTAL SPECIAL SCHOOLS	787,029	38,217	825,246	714,941	110,305
Transfer of Funds to Charter Schools	46,043,360	(348,953)	45,694,407	45,694,407	-
TOTAL EXPENDITURES	472,232,583	8,939,519	481,172,102	535,192,558	(54,076,318)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,065,083)	(4,519,431)	(26,584,514)	(17,691,129)	8,893,384

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Other Financing Sources:					
Operating Transfer In:					
Transfer from Special Revenue Fund	-	-	-	518,750	518,750
Contribution to School Based Budgets - General Fund	244,443,304	(1,848,842)	242,594,462	238,236,390	(4,358,072)
Contr. to School Based Budgets - Spec. Rev. Fund	6,550,025	3,319,431	9,869,456	9,291,010	(578,446)
Operating Transfer Out:					
Transfer to Special Revenue Fund - Preschool Program	(2,275,105)	-	(2,275,105)	(2,275,105)	-
Contribution to School Based Budgets	(244,443,304)	1,848,842	(242,594,462)	(238,236,390)	4,358,072
Capital Leases (non-budgeted)	-	-	-	5,392,878	5,392,878
Total Other Financing Sources:	<u>4,274,920</u>	<u>3,319,431</u>	<u>7,594,351</u>	<u>12,927,533</u>	<u>5,333,182</u>
Excess (Deficiency) of Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Financing Sources (Uses)	(17,790,163)	(1,200,000)	(18,990,163)	(4,763,596)	14,226,566
Fund Balance, July 1, 2017	<u>34,975,718</u>	<u>-</u>	<u>34,975,718</u>	<u>34,975,718</u>	<u>-</u>
Fund Balance, June 30, 2018	<u>17,185,555</u>	<u>(1,200,000)</u>	<u>15,985,555</u>	<u>30,212,122</u>	<u>14,226,566</u>
Recapitulation of Excess (Deficiency) of Revenues Over (Under) Expenditures:					
Adjustment for Prior Year Encumbrances	(138,370)	-	(138,370)	(138,370)	-
Withdrawal from Capital Reserve - Budgeted Capital Outlay	(2,200,000)	-	(2,200,000)	(2,200,000)	-
2017-2018 Extraordinary Aid	-	(1,200,000)	-	-	1,200,000
Budgeted Fund Balance	<u>(15,451,793)</u>	<u>-</u>	<u>(15,451,793)</u>	<u>(1,692,700)</u>	<u>13,759,093</u>
Total Other Financing Sources:	<u>(17,790,163)</u>	<u>(1,200,000)</u>	<u>(17,790,163)</u>	<u>(4,031,070)</u>	<u>14,959,093</u>
Restricted Fund Balance:					
Capital Reserve				1,879,263	
Emergency Reserve				1,000,000	
Excess Surplus				7,789,533	
Excess Surplus - Designated for Subsequent Year's Expenditures				3,794,453	
Assigned Fund Balance:					
Year End Encumbrances				184,722	
Designated for Subsequent Year's Expenditures				4,852,460	
Unassigned Fund Balance				<u>10,711,691</u>	
				30,212,122	
Reconciliation to Governmental Funds Statements (GAAP):					
Less: State Aid Payments not Realized on GAAP Basis					
Delayed State Aid			40,173,540		
Extraordinary Aid			<u>3,581,897</u>		
				<u>(43,755,437)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ (13,543,315)</u>	

EXHIBIT C-1a

PLATYNSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISONS SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Local Sources:												
Local Tax Levy	41,455,956	-	41,455,956	-	-	41,455,956	41,455,956	-	41,455,956	41,455,956	-	41,455,956
Local Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous (Including Interest)	3,299,720	-	3,299,720	-	-	3,299,720	3,299,720	-	3,299,720	3,299,720	-	3,299,720
Total - Local Sources	45,255,676	-	45,255,676	45,255,676	-	45,255,676	45,255,676	-	45,255,676	45,255,676	-	48,881,025
State Sources:												
Core Curriculum Standards Aid												
State Special Education Standards Aid	15,948,443	-	15,948,443	-	-	15,948,443	15,948,443	-	15,948,443	15,948,443	-	15,948,443
Categorical Special Education Aid	2,300,000	-	2,300,000	-	-	2,300,000	2,300,000	-	2,300,000	2,300,000	-	2,300,000
Extracurricular Aid	11,457,860	-	11,457,860	-	-	11,457,860	11,457,860	-	11,457,860	11,457,860	-	11,457,860
Equalization Aid	370,023,727	-	370,023,727	4,289,893	-	4,289,893	374,313,620	-	374,313,620	374,313,620	-	374,313,620
State Responsibility Aid	3,000,000	-	3,000,000	-	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000
PARC Reimbursement Aid	273,080	-	273,080	-	-	273,080	273,080	-	273,080	273,080	-	273,080
Per Pupil Growth Aid	273,080	-	273,080	-	-	273,080	273,080	-	273,080	273,080	-	273,080
Professional Learning Community Aid	278,280	-	278,280	-	-	278,280	278,280	-	278,280	278,280	-	278,280
Adult Education Program Aid	128,195	-	128,195	-	-	128,195	128,195	-	128,195	128,195	-	128,195
Non-Public Transportation Reimbursement Aid	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAE Post Retirement Medical Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAE NCGI Premiums (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAE Long Term Disability Insurance Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAE Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Total - State Sources	403,335,340	-	403,335,340	408,155,428	-	408,155,428	408,155,428	-	408,155,428	408,155,428	-	467,344,233
Federal Sources:												
Impact Aid												
Special Education Medicare Incentive Program	1,176,484	-	1,176,484	-	-	1,176,484	1,176,484	-	1,176,484	1,176,484	-	1,176,484
Total - Federal Sources	1,176,484	-	1,176,484	1,176,484	-	1,176,484	1,176,484	-	1,176,484	1,176,484	-	1,176,484
Total Revenues	450,167,500	-	450,167,500	454,587,588	-	454,587,588	454,587,588	-	454,587,588	454,587,588	-	517,501,429
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
120-100-100	0	6,754,809	6,754,809	0	(474,760)	(474,760)	6,280,333	-	6,280,333	6,280,333	-	6,192,283
120-100-101	2,670,710	36,884,324	39,555,034	6,446,884	371,117	(2,057,567)	37,429,267	223,779	37,429,267	37,429,267	223,779	37,375,877
130-100-101	1,155,000	23,185,593	24,340,593	(1,244,456)	(1,292,943)	(2,471,399)	21,892,650	30,543	21,923,194	21,892,650	30,543	21,818,863
140-100-101	475,000	27,482,479	27,957,479	(360,098)	(186,838)	(546,935)	27,410,544	114,904	27,525,448	27,410,544	114,904	27,333,688
Regular Programs - Home Instruction:												
150-100-320	300,000	-	300,000	453,918	-	453,918	753,918	753,918	753,918	753,918	753,918	753,918
150-100-320	80,000	-	80,000	(6,335)	-	(6,335)	74,665	74,665	74,665	74,665	74,665	74,665
Regular Programs - Undistributed Instruction												
190-100-106	-	3,824,073	3,824,073	800	(31,951)	(31,151)	3,792,922	800	3,792,922	3,717,258	800	3,718,658
190-100-320	239,000	49,196	288,196	8,825,890	10,029	8,835,919	9,046,890	59,225	9,046,169	9,046,169	59,225	9,096,824
190-100-500	1,675,000	58,985	1,733,985	(104,379)	(8,140)	(112,519)	1,621,466	1,621,466	1,621,466	1,621,466	1,621,466	1,621,466
190-100-500	853,800	58,985	912,785	(188,547)	(8,140)	(196,687)	716,198	716,198	716,198	716,198	716,198	716,198
190-100-610	1,254,082	2,061,535	3,315,617	(27,769)	80,515	57,746	3,373,363	3,373,363	3,373,363	3,373,363	3,373,363	3,373,363
190-100-640	15,467	73,352	88,719	15,467	(5,106)	(5,106)	68,146	68,146	68,146	68,146	68,146	68,146
190-100-800	7,535	29,830	37,365	6,897	1,400	8,297	31,230	31,230	31,230	31,230	31,230	31,230
TOTAL REGULAR PROGRAMS - INSTRUCTION	8,348,531	100,419,291	108,767,829	5,043,318	(1,227,510)	3,815,808	112,283,617	98,891,781	112,283,617	98,275,720	113,123,382	111,399,102
SPECIAL EDUCATION - INSTRUCTION												
Salaries of Teachers	0	1,141,530	1,141,530	0	(95,166)	(95,166)	1,046,364	0	1,046,364	1,046,364	0	1,035,806
Other Salaries for Instruction	0	671,927	671,927	0	(37,389)	(37,389)	634,538	0	634,538	596,454	0	596,454
Purchased Professional-Educational Services	0	3,000	3,000	0	-	-	3,000	0	3,000	3,000	0	3,000
General Supplies	0	23,050	23,050	0	1,036	1,036	24,086	0	24,086	12,601	0	12,601
Textbooks	0	1,842,307	1,842,307	0	(131,519)	(131,519)	1,710,788	0	1,710,788	1,648,441	0	1,648,441
Total Cognitive - Mild	-	1,842,307	1,842,307	-	(131,519)	(131,519)	1,710,788	-	1,710,788	1,648,441	-	1,648,441

PLATYMER PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Cognitive - Moderate												
Salaries of Teachers	0	767,784	767,784	0	3,074	3,074	-	767,858	744,158	0	744,158	744,158
Other Salaries for Instruction	0	4,926	4,926	0	45,251	45,251	-	49,177	41,428	0	41,428	41,428
General Supplies	0	9,050	9,050	0	9,050	9,050	-	9,050	6,078	0	6,078	6,078
Textbooks	0	100	100	0	-	-	-	100	-	0	-	-
Total Cognitive - Moderate	-	2,005,160	2,005,160	-	46,375	46,375	-	1,251,755	1,672,374	-	1,672,374	1,672,374
Learning and/or Language Disabilities:												
204-100-106	0	4,151,912	4,151,912	0	(10,778)	(10,778)	-	4,141,134	3,977,445	0	3,977,445	3,977,445
Other Salaries for Instruction	0	2,157,835	2,157,835	0	374,987	374,987	-	2,532,822	2,328,114	0	2,328,114	2,328,114
Purchased Professional-Educational Services	0	95	95	0	(95)	(95)	-	-	-	0	-	-
General Supplies	0	38,360	38,360	0	95	95	-	38,455	29,407	0	29,407	29,407
204-100-640	0	6,184	6,184	0	-	-	-	6,184	571	0	571	571
Textbooks	0	6,334,801	6,334,801	0	-	-	-	6,335,647	6,335,647	0	6,335,647	6,335,647
Other Objects	-	-	-	-	364,209	364,209	-	-	-	-	-	-
Total Learning and/or Language Disabilities	-	10,728,052	10,728,052	-	349,131	349,131	-	10,728,052	10,728,052	-	10,728,052	10,728,052
Visual Impairments:												
206-100-610	0	200	200	0	-	-	-	200	-	-	-	-
General Supplies	0	200	200	0	-	-	-	200	-	-	-	-
Total Visual Impairments	0	200	200	0	-	-	0	200	-	0	200	200
Autism Impairments:												
206-100-610	200,908	55,952	256,860	(200,908)	(55,952)	(256,860)	-	-	-	-	-	-
General Supplies	200,908	55,952	256,860	(200,908)	(55,952)	(256,860)	-	-	-	-	-	-
Total Autism Impairments	200,908	55,952	256,860	(200,908)	(55,952)	(256,860)	-	-	-	-	-	-
Behavioral Disabilities:												
209-100-101	0	792,687	792,687	0	97,927	97,927	-	890,614	864,543	0	864,543	864,543
Salaries of Teachers	0	671,141	671,141	0	84,362	84,362	-	755,503	731,141	0	731,141	731,141
General Supplies	0	4,700	4,700	0	-	-	-	4,700	4,448	0	4,448	4,448
209-100-640	0	1,475,198	1,475,198	0	182,289	182,289	-	1,657,487	1,600,922	0	1,600,922	1,600,922
Textbooks	0	300	300	0	-	-	-	300	-	0	-	-
Total Behavioral Disabilities	-	2,043,685	2,043,685	-	284,578	284,578	-	2,328,264	2,236,913	-	2,236,913	2,236,913
Multiple Disabilities:												
212-100-101	0	640,614	640,614	0	145,279	145,279	-	785,893	743,469	0	743,469	743,469
Salaries of Teachers	0	586,644	586,644	0	(34,286)	(34,286)	-	552,358	518,168	0	518,168	518,168
General Supplies	0	5,004	5,004	0	5,004	5,004	-	10,008	3,339	0	3,339	3,339
212-100-640	0	1,900	1,900	0	-	-	-	1,900	489	0	489	489
Textbooks	0	1,235,025	1,235,025	0	110,983	110,983	-	1,346,008	1,233,911	0	1,233,911	1,233,911
Total Multiple Disabilities	-	1,877,543	1,877,543	-	161,266	161,266	-	2,038,811	1,900,277	-	1,900,277	1,900,277
Resource Room/Resource Center:												
213-100-106	0	18,464,507	18,464,507	5,256	(1,017,170)	(1,011,914)	5,256	17,452,417	17,335,203	5,256	17,340,459	17,340,459
Salaries of Teachers	0	651,305	651,305	0	(78,335)	(78,335)	-	572,970	524,518	0	524,518	524,518
Other Salaries for Instruction	0	130	130	0	130	130	-	260	66	0	66	66
Purchased Professional-Educational Services	0	57,784	57,784	0	-	-	-	57,914	45,598	0	45,598	45,598
General Supplies	0	866	866	0	-	-	-	866	66	0	66	66
213-100-640	0	210	210	0	-	-	-	210	103	0	103	103
Textbooks	0	191,174,882	191,174,882	0	(1,096,002)	(1,096,002)	-	190,078,880	178,966,588	5,256	179,034,136	179,034,136
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Resource Room/Resource Center	-	191,174,882	191,174,882	5,256	(1,096,002)	(1,090,746)	5,256	180,083,877	178,966,588	5,256	179,034,136	179,034,136
Autism:												
214-100-101	0	1,907,730	1,907,730	0	(196,865)	(196,865)	-	1,710,865	1,687,799	0	1,687,799	1,687,799
Salaries of Teachers	0	1,088,525	1,088,525	0	108,302	108,302	-	1,196,827	1,178,152	0	1,178,152	1,178,152
Other Salaries for Instruction	0	153,885	153,885	0	-	-	-	153,885	14,189	0	14,189	14,189
General Supplies	0	3,011,640	3,011,640	0	(88,563)	(88,563)	-	2,923,077	2,880,140	0	2,880,140	2,880,140
Total Autism	-	1,907,730	1,907,730	-	(196,865)	(196,865)	-	1,710,865	1,687,799	-	1,687,799	1,687,799
Preschool Disabilities - Full Time:												
216-100-101	871,707	-	871,707	(24,464)	-	(24,464)	847,243	847,243	847,243	-	847,243	847,243
Salaries of Teachers	624,742	-	624,742	-	-	-	624,742	624,742	624,742	-	624,742	624,742
Other Salaries for Instruction	1,296,449	-	1,296,449	(17,586)	-	(17,586)	1,278,863	1,278,863	1,278,863	-	1,278,863	1,278,863
General Supplies	1,097,237	-	1,097,237	(211,468)	-	(211,468)	885,769	885,769	885,769	-	885,769	885,769
Total Preschool Disabilities - Full Time	1,995,435	-	1,995,435	(253,518)	-	(253,518)	1,741,917	1,741,917	1,741,917	-	1,741,917	1,741,917
TOTAL SPECIAL EDUCATION - INSTRUCTION												
Total												

EXHIBIT C-1a

PLATONSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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												
240-100-101	0	13,148,262	13,148,262	0	(12,333)	(12,333)	0	13,025,929	13,025,929	0	12,856,964	12,856,964
Other Salaries for Instruction	0	634,233	634,233	0	34,674	34,674	-	668,897	668,897	-	613,035	613,035
240-100-320	0	630	630	0	(630)	(630)	-	-	-	0	-	-
Purchased Professional/Educational Services	47,287	175,759	223,046	(31,690)	(6,338)	(38,048)	15,597	169,401	184,998	15,474	128,386	143,860
General Supplies	0	7,880	7,880	-	-	-	-	7,880	7,880	0	280	280
Travel	0	2,130	2,130	-	-	-	-	2,130	2,130	-	28	28
Other Objects	0	1,968,094	1,968,094	(31,690)	(84,647)	(116,337)	15,597	13,884,257	13,899,854	15,474	13,599,702	13,614,629
Total Bilingual Education - Instruction	47,287	13,986,094	14,033,381	(31,690)	(84,647)	(116,337)	15,597	13,884,257	13,899,854	15,474	13,599,702	13,614,629
School-Spon. Co-curricular Activs. - Inst.												
401-100-100	38,432	149,977	188,409	41,000	(30,329)	10,671	79,432	119,648	199,080	78,732	76,243	152,975
Salaries	-	1,190	1,190	-	-	-	-	1,190	1,190	-	1,152	1,152
Purchased Services (400-500 series)	-	2,340	2,340	-	-	-	-	2,340	2,340	-	1,152	1,152
Supplies and Materials	-	480	480	-	-	-	-	480	480	-	385	385
401-100-800	-	4,500	4,500	-	-	-	-	4,500	4,500	-	-	-
Other Objects	38,432	154,007	192,433	41,000	(30,329)	10,671	79,432	123,672	203,104	78,732	77,780	154,312
School-Spon. Co-curricular Activs. - Inst.												
402-100-100	0	1,142,001	1,142,001	0	35,531	35,531	-	1,177,532	1,177,532	0	1,154,860	1,154,860
Salaries	0	373,670	373,670	0	(179,854)	(179,854)	-	193,816	193,816	0	172,961	172,961
Purchased Services (400-500 series)	0	22,000	22,000	0	42,247	42,247	-	22,000	22,000	0	19,040	19,040
Supplies and Materials	0	22,000	22,000	0	-	-	-	22,000	22,000	0	19,040	19,040
Other Objects	-	1,692,671	1,692,671	-	(102,076)	(102,076)	-	1,590,595	1,590,595	-	1,535,718	1,535,718
Total School-Spon. Co-curricular Activs. - Inst.	-	1,692,671	1,692,671	-	(102,076)	(102,076)	-	1,590,595	1,590,595	-	1,535,718	1,535,718
Before/After School Programs - Instruction												
421-100-100	88,132	97,609	185,741	(12,447)	76,928	64,481	75,685	174,418	240,103	43,861	123,514	167,735
Salaries	-	18,485	18,485	0	16,330	16,330	-	34,825	34,825	-	24,908	24,908
Other Salaries/Instructors	-	5,000	5,000	-	850	850	-	5,850	5,850	-	-	-
421-100-600	88,132	120,885	209,017	(12,447)	94,108	81,661	75,685	215,093	290,778	43,861	148,422	192,283
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Total Before/After School Programs - Instruction	88,132	218,494	304,758	(12,447)	171,036	158,590	75,685	389,511	530,881	43,861	172,336	217,018
Before/After School Programs - Support Svcs												
422-100-100	67,200	2,720	69,920	-	21,316	21,316	67,200	24,036	91,236	31,203	24,036	55,219
Salaries	67,200	2,720	69,920	-	21,316	21,316	67,200	24,036	91,236	31,203	24,036	55,219
422-100-300	155,332	133,705	289,037	(12,447)	115,424	102,977	142,885	239,129	382,014	73,064	172,458	247,222
Other Salaries/Instructors	-	-	-	-	-	-	-	-	-	-	-	-
Total Before/After School Programs - Support Svcs	155,332	136,425	295,757	(12,447)	136,740	124,293	142,885	239,129	382,014	73,064	172,458	247,222
Summer School - Instruction												
422-100-101	266,938	8,024	274,962	(41,772)	-	(41,772)	225,166	8,024	233,190	225,166	4,920	238,086
Salaries	266,938	8,024	274,962	(41,772)	-	(41,772)	225,166	8,024	233,190	225,166	4,920	238,086
422-100-106	24,444	1,676	26,120	1,676	-	1,676	2,428	1,676	4,104	2,428	2,428	4,104
Other Salaries/Instructors	24,444	1,676	26,120	1,676	-	1,676	2,428	1,676	4,104	2,428	2,428	4,104
422-100-610	3,000	3,000	6,000	(2,902)	-	(2,902)	98	98	98	98	98	98
General Supplies	3,000	3,000	6,000	(2,902)	-	(2,902)	98	98	98	98	98	98
Total Summer School - Instruction	326,162	8,024	334,186	(25,690)	-	(25,690)	500,472	8,024	508,498	500,448	4,920	505,868
Summer School - Support Svcs												
423-100-100	31,551	1,008	32,559	12,973	-	12,973	44,524	1,008	45,532	18,962	880	19,842
Salaries	31,551	1,008	32,559	12,973	-	12,973	44,524	1,008	45,532	18,962	880	19,842
Total Summer School - Support Svcs	31,551	1,008	32,559	12,973	-	12,973	44,524	1,008	45,532	18,962	880	19,842
Alternative Education Program - Instruction												
424-100-100	357,713	9,032	366,745	(12,717)	-	(12,717)	544,996	9,032	554,028	519,411	5,800	553,311
Salaries	0	2,342,917	2,342,917	0	(21,418)	(21,418)	-	2,321,499	2,321,499	0	2,321,499	2,321,499
Other Salaries/Instructors	0	168,388	168,388	0	9,738	9,738	-	178,126	187,864	0	173,451	187,105
Salaries	0	169,338	169,338	0	1,000	1,000	-	170,338	171,338	0	171,338	172,338
Supplies and Materials	0	1,000	1,000	0	1,000	1,000	-	1,000	1,000	0	1,000	1,000
Equipment	0	500	500	0	-	-	-	500	500	0	472	472
Other Objects	0	500	500	0	-	-	-	500	500	0	472	472
Total Alternative Education Program - Instruction	357,713	2,592,281	2,950,094	(12,717)	(11,684)	(11,684)	544,996	2,321,499	2,321,499	519,411	2,508,774	2,508,774
Alternative Education Program - Support Svcs												
425-100-100	0	519,057	519,057	0	223,206	223,206	-	742,263	742,263	0	640,475	640,475
Salaries	0	550	550	0	-	-	-	550	550	0	-	-
Purchased Services (400-500 series)	0	12,355	12,355	0	(1,541)	(1,541)	-	10,814	10,814	0	6,708	6,708
Supplies and Materials	0	15,000	15,000	0	-	-	-	15,000	15,000	0	-	-
Other Objects	-	32,342	32,342	-	231,665	231,665	-	353,117	353,117	-	454,483	454,483
Total Alternative Education Program - Support Svcs	-	3,062,749	3,062,749	-	209,711	209,711	-	3,272,174	3,272,174	-	3,155,297	3,155,297

EXHIBIT C-1a

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Other Supplemental / At Risk Programs - Instruction												
Salaries of Teachers	0	49,692	49,692	0	77,190	77,190	0	126,882	126,882	0	126,882	126,882
Other Services (400-500 series)	0	49,792	49,792	0	77,190	77,190	0	126,882	126,882	0	126,882	126,882
Total Other Supplemental at Risk Programs - Instruction												
Other Supplemental at Risk Programs - Support Svcs												
Salaries	0	203,380	203,380	0	(23,664)	(23,664)	0	179,916	179,916	0	179,916	179,916
Supplies and Materials	0	4,625	4,625	0	-	-	0	4,625	4,625	0	4,430	4,431
Other	0	-	-	0	-	-	0	-	-	0	-	-
Total Other Supplemental at Risk Programs - Support Svcs												
Total Other Supplemental / At Risk Programs												
Community Services Programs/Operations	-	208,405	208,405	-	(23,664)	(23,664)	-	184,741	184,741	-	184,507	184,547
800-330-100	-	238,197	238,197	-	53,236	53,236	-	311,723	311,723	-	311,429	311,429
Salaries	230,577	2,957,777	3,188,354	123,871	-	123,871	354,448	354,448	354,448	354,448	354,448	354,448
Other Services (000-500 series)	242,346	2,824,424	3,066,770	(2,824,424)	-	-	18,230	18,230	18,230	18,230	18,230	18,230
Other	0	-	-	4,230	-	4,230	4,230	4,230	4,230	4,230	4,230	4,230
Total Community Services Programs/Operations												
11-3118-058	473,410	4,782,201	5,255,611	105,329	-	105,329	578,748	578,748	578,748	578,748	578,748	578,748
Total Instruction	1,313,185	15,404,209	16,717,394	4,977,385	(2,033,604)	2,943,781	16,233,443	15,210,465	14,890,812	15,833,567	16,526,479	16,526,479
Undersubscribed Expenditures - Instruction:												
000-100-501	206,000	-	206,000	423,000	-	423,000	623,000	623,000	623,000	613,554	613,554	613,554
Tuition to Other LEAs Within the State - Regular	1,276,508	-	1,276,508	(698,684)	-	(698,684)	1,657,824	1,657,824	1,657,824	1,657,824	1,657,824	1,657,824
000-100-563	17,276,508	-	17,276,508	(179,543)	-	(179,543)	17,096,965	17,096,965	17,096,965	17,096,965	17,096,965	17,096,965
Tuition to County Voc. School Dist. - Regular	814,080	-	814,080	(179,543)	-	(179,543)	634,537	634,537	634,537	634,537	634,537	634,537
000-100-564	1,173,451	-	1,173,451	2,373,522	-	2,373,522	3,546,973	3,546,973	3,546,973	3,546,973	3,546,973	3,546,973
Tuition to CSSD & Regional Day Schools	14,868,261	-	14,868,261	(1,617,814)	-	(1,617,814)	13,250,447	13,250,447	13,250,447	13,250,447	13,250,447	13,250,447
000-100-566	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to Private Schools for the Disabled - Within State	-	-	-	-	-	-	-	-	-	-	-	-
000-100-567	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to Private Schools for the Disabled - Outside State	-	-	-	-	-	-	-	-	-	-	-	-
000-100-568	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to Private Schools for the Disabled - Within State	-	-	-	-	-	-	-	-	-	-	-	-
000-100-569	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to Private Schools for the Disabled - Outside State	-	-	-	-	-	-	-	-	-	-	-	-
000-100-570	-	-	-	-	-	-	-	-	-	-	-	-
Total Undersubscribed Expenditures - Instruction												
000-211-100	769,699	499,656	1,269,355	(73,917)	8,518	(65,399)	695,782	508,174	1,203,956	695,017	457,271	1,152,288
Salaries	125,924	125,924	251,848	-	34,570	34,570	158,494	158,494	316,988	100,175	100,175	217,113
000-211-173	375,594	375,594	751,188	(25,037)	-	(25,037)	350,557	350,557	701,114	350,557	350,557	701,114
Salaries of Community School Coordinators	27,000	27,000	54,000	-	-	-	27,000	27,000	54,000	27,000	27,000	54,000
000-211-600	6,300	6,300	12,600	-	(6,100)	(6,100)	700	700	1,400	700	700	1,400
Supplies and Materials	796,699	1,005,274	1,801,973	(73,917)	11,951	(61,966)	723,782	1,007,425	1,740,207	723,782	908,003	1,629,305
000-213-100	610,116	3,974,312	4,584,428	53,489	(2,787)	50,702	668,605	3,971,825	4,635,130	647,010	3,769,731	4,416,241
Increased Professional and Technical Services	157,318	1,573,188	1,730,506	(47,000)	-	(47,000)	110,318	110,318	220,636	110,318	110,318	220,636
000-213-500	157,318	1,573,188	1,730,506	(47,000)	-	(47,000)	110,318	110,318	220,636	110,318	110,318	220,636
Other Services (400-500 series)	477,359	8,852	486,211	37,612	(102)	37,510	84,971	8,750	93,721	84,928	93,721	102,649
000-213-600	886,591	3,983,164	4,869,755	104,636	(2,889)	101,747	1,001,227	3,982,275	4,981,502	981,312	3,773,078	4,756,200
Supplies and Materials	2,438,499	-	2,438,499	177,105	-	177,105	2,615,604	2,615,604	2,615,604	2,615,604	2,615,604	2,615,604
000-216-100	839,340	-	839,340	(16,930)	-	(16,930)	822,410	822,410	822,410	822,410	822,410	822,410
Professional, Educational Services	2,829,437	-	2,829,437	(46,930)	-	(46,930)	2,782,507	2,782,507	2,782,507	2,782,507	2,782,507	2,782,507
000-217-100	7,405,350	-	7,405,350	(267,173)	-	(267,173)	7,138,177	7,138,177	7,138,177	7,138,177	7,138,177	7,138,177
Salaries	839,340	-	839,340	28,373	-	28,373	867,713	867,713	867,713	867,713	867,713	867,713
000-217-320	8,241,690	-	8,241,690	(238,399)	-	(238,399)	8,003,291	8,003,291	8,003,291	8,003,291	8,003,291	8,003,291
Purchase of Professional - Educational Services	0	4,419,218	4,419,218	0	2,233,124	2,233,124	0	6,642,342	6,642,342	0	6,642,342	6,642,342
000-218-100	366,226	-	366,226	20,964	-	20,964	387,190	387,190	387,190	387,190	387,190	387,190
Salaries of Other Professional Staff	247,979	149,703	397,682	25,514	147,446	172,960	273,493	570,642	297,149	268,913	566,062	566,062
000-218-105	418,054	-	418,054	(4,000)	-	(4,000)	414,054	414,054	414,054	414,054	414,054	414,054
Other Salaries	5,660	-	5,660	-	1,300	1,300	6,960	6,960	6,960	6,960	6,960	6,960
000-218-500	166,600	-	166,600	-	-	-	166,600	166,600	166,600	166,600	166,600	166,600
Other Purchased Services (400-500 series)	11,000	32,400	43,400	-	(3,442)	(3,442)	11,000	28,958	39,958	22,190	33,111	33,111
Supplies and Materials	1,419,843	4,605,521	6,025,364	(73,399)	2,386,428	2,294,629	1,346,046	6,973,749	8,319,795	6,973,462	8,209,531	8,209,531
Total Undersubscribed Expenditures - Guidance												
000-219-100	1,419,843	4,605,521	6,025,364	(73,399)	2,386,428	2,294,629	1,346,046	6,973,749	8,319,795	6,973,462	8,209,531	8,209,531

PLATONSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISONS SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11-13	Blended Resource Fund 11-13	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 11-13	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 11-13	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 11-13	Total General Fund
Unde. Expend. - Child Study Teams												
000-219-104 Salaries of Other Professional Staff	9,487,312	-	9,487,312	521,490	-	521,490	10,008,802	-	10,008,802	10,007,906	-	10,007,906
000-219-105 Salaries of Other Professional Staff	-	-	-	(27,664)	-	(27,664)	51,036	-	51,036	48,286	-	48,286
000-219-600 Other Purchased Prof. and Tech. Services	1,800	-	1,800	(835)	-	(835)	965	-	965	-	-	-
Total Unde. Expend. - Child Study Teams	9,567,612	-	9,567,612	518,826	-	518,826	10,443,659	-	10,443,659	10,441,047	-	10,441,047
Unde. Expend. - Improvement of Inst. Serv.												
000-221-102 Salaries of Supervisor of Instruction	1,661,959	2,817,088	4,479,047	51,809	(9,354)	42,455	1,628,716	2,807,734	4,436,544	1,628,716	2,807,734	4,436,544
000-221-103 Salaries of Supervisor of Instruction	578,726	-	578,726	(104,220)	262,198	157,978	153,270	262,198	415,468	153,270	262,198	415,468
000-221-105 Salaries of Sec. and Clerical Assist.	659,145	49,251	708,396	139,503	8,622	148,125	798,648	57,873	856,521	770,336	86,185	856,521
000-221-110 Other Salaries	79,865	99,177	179,042	(16,451)	72,230	55,779	234,821	171,407	406,228	38,570	171,407	406,228
000-221-176 Sal of Facilities, Math & Literacy Coaches	0	0	0	(13,779)	0	(13,779)	42,221	0	42,221	0	0	42,221
000-221-320 Purchased Prof. Educational Services	56,000	160,800	216,800	(3,759)	10,200	6,441	216,800	171,000	387,800	36,300	167,000	387,800
000-221-500 Other Purch. Services (400-500 series)	903,600	7,800	911,400	(60,897)	-	(60,897)	442,733	7,500	450,233	431,018	1,000	432,018
000-221-600 Supplies and Materials	19,400	26,700	46,100	2,533	(894)	1,639	47,739	25,806	73,545	23,358	43,884	73,545
000-221-800 Other Objects	5,500	-	5,500	4,267	-	4,267	9,767	-	9,767	9,567	-	9,567
Total Unde. Expend. - Improvement of Inst. Serv.	3,719,231	3,238,538	6,957,769	35,091	366,364	401,455	3,723,196	3,624,922	7,348,118	3,633,265	3,523,014	7,156,279
Unde. Expend. - Edu. Media Serv. Tech. Library												
000-222-300 Salaries of Other Professional Staff	878,099	1,938,405	2,816,504	35,091	143,714	178,805	1,688,905	2,082,209	2,867,709	903,190	2,014,169	2,917,359
000-222-300 Other Purchased Professional and Technical Services	4,000	1,150	5,150	(4,000)	100	(3,900)	18,577	1,250	20,727	1,251	1,251	20,727
000-222-500 Other Purchased Services (400-500 series)	51,798	4,999	56,797	(33,211)	-	(33,211)	18,577	3,400	21,977	18,577	3,400	21,977
000-222-800 Supplies and Materials	3,188	68,383	71,571	-	(18,235)	(18,235)	3,188	50,258	53,446	2,970	32,650	35,620
000-222-800 Other Objects	1,800	-	1,800	-	-	-	1,800	-	1,800	1,720	-	1,720
Total Unde. Expend. - Edu. Media Serv. Tech. Library	938,885	2,010,327	2,949,212	(12,120)	123,890	111,670	2,937,055	2,137,117	3,068,872	2,945,457	2,049,857	2,976,314
Unde. Expend. - Instructional Staff Training												
000-223-104 Salaries of Other Professional Staff	102,008	-	102,008	-	-	-	102,008	-	102,008	99,465	-	99,465
000-223-105 Salaries of Secretarial and Clerical Assist	27,200	-	27,200	(25,000)	-	(25,000)	2,200	2,200	2,200	2,120	-	2,120
000-223-110 Other Salaries	32,240	-	32,240	(32,240)	-	(32,240)	-	-	-	-	-	-
000-223-200 Purchased Professional - Educational Service	76,000	3,445	79,445	7,339	-	7,339	83,339	8,144	91,483	64,339	8,144	72,483
000-223-600 Supplies and Materials	3,500	23,184	26,684	5,225	4,500	9,725	3,500	3,800	7,300	3,475	2,724	6,199
Total Unde. Expend. - Instructional Staff Training	240,948	30,779	271,727	(44,376)	(16,234)	(60,610)	196,572	13,995	210,567	174,396	6,868	181,264
Unde. Expend. - Support Serv. - General Admin.												
000-230-100 Salaries	1,885,746	-	1,885,746	194,522	-	194,522	2,080,268	-	2,080,268	2,080,268	-	2,080,268
000-230-100 Salaries of Other Professional Staff	1,250,000	-	1,250,000	(19,997)	-	(19,997)	1,230,003	-	1,230,003	1,216,919	-	1,216,919
000-230-333 Architect/Engineering Services	25,000	-	25,000	19,994	-	19,994	44,994	-	44,994	44,994	-	44,994
000-230-339 Purchased Professional Services	453,200	-	453,200	(59,588)	-	(59,588)	393,612	-	393,612	390,637	-	390,637
000-230-340 Purchased Technical Services	11,500	-	11,500	(100)	-	(100)	11,400	-	11,400	11,400	-	11,400
000-230-530 Communication Telephone	801,200	-	801,200	(65,774)	-	(65,774)	735,426	-	735,426	712,481	-	712,481
000-230-530 Other Purchased Services	28,000	-	28,000	(19,448)	-	(19,448)	8,552	-	8,552	8,220	-	8,220
000-230-590 Other Purchased Services (400-500 series)	665,800	-	665,800	416,702	-	416,702	1,082,502	-	1,082,502	1,062,502	-	1,062,502
000-230-610 Supplies and Materials	28,600	-	28,600	30,995	-	30,995	59,595	-	59,595	59,534	-	59,534
000-230-630 BOE In-House Training/Meeting Supplies	11,000	-	11,000	4,286	-	4,286	15,286	-	15,286	15,286	-	15,286
000-230-800 Judgments Against The School District	10,847	-	10,847	724,619	-	724,619	9,479	-	9,479	9,479	-	9,479
000-230-893 BOE Membership & Dues	31,000	-	31,000	(1,718)	-	(1,718)	29,282	-	29,282	29,282	-	29,282
Total Unde. Expend. - Support Serv. - General Admin.	5,520,593	-	5,520,593	1,239,942	-	1,239,942	6,780,535	-	6,780,535	6,603,102	-	6,603,102
Unde. Expend. - Support Serv. - School Admin.												
000-240-104 Salaries of Other Professional Staff	-	12,506,540	12,506,540	-	1,486,481	1,486,481	-	13,993,021	13,993,021	-	13,849,254	13,849,254
000-240-105 Salaries of Secretarial and Clerical Assistants	0	4,036,026	4,036,026	0	95,607	95,607	-	4,131,633	4,131,633	-	9,420	9,420
000-240-320 Purchased Professional Educational Services	5,000	-	5,000	(5,000)	-	(5,000)	-	-	-	0	-	-
000-240-500 Other Purchased Educational Services (400-500 series)	5,000	63,721	68,721	(2,940)	(9,044)	(11,984)	2,060	54,677	56,737	17,138	17,467	17,467
000-240-600 Supplies and Materials	5,000	71,233	76,233	9,000	(38,489)	(29,489)	2,000	231,784	244,784	195,634	195,634	195,634
000-240-800 Other Objects	18,000	-	18,000	(940)	-	(940)	17,060	-	17,060	17,060	-	17,060
Total Unde. Expend. - Support Serv. - School Admin.	18,000	16,900,220	16,918,220	(940)	1,542,235	1,541,295	17,060	18,442,695	18,459,755	18,060,636	18,060,636	18,064,335

EXHIBIT C-1a

RAVENSWOOD PUBLIC SCHOOLS
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11-13	Blended Resource Fund 11	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 11	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 11	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 11	Total General Fund
Undis. Expend. - Central Services												
000-251-100 Salaries	4,172,859	-	4,172,859	161,655	-	161,655	4,334,514	-	4,334,514	4,322,504	-	4,322,504
000-251-110 Salaries of Non-Instructional Aides	1,000,000	-	1,000,000	1,000,000	-	1,000,000	1,000,000	-	1,000,000	1,000,000	-	1,000,000
000-251-130 Purchased Professional Services	50,000	-	50,000	404,894	-	404,894	454,894	-	454,894	423,702	-	423,702
000-251-140 Purchased Technical Services	104,595	-	104,595	125,758	-	125,758	125,758	-	125,758	123,407	-	123,407
000-251-192 Misc Purchased Services (400-500) (OTI 594)	195,260	-	195,260	(26,297)	-	(26,297)	168,963	-	168,963	161,780	-	161,780
000-251-600 Supplies and Materials	571,867	-	571,867	25,003	-	25,003	596,870	-	596,870	577,979	-	577,979
000-251-890 Miscellaneous Expenditures	4,829,330	-	4,829,330	(3,599)	-	(3,599)	4,832,929	-	4,832,929	4,829,330	-	4,829,330
Undis. Expend. - Admin Information Technology												
000-252-100 Salaries	61,337	-	61,337	41,330	-	41,330	65,487	-	65,487	63,560	-	63,560
000-252-340 Purchased Technical Services	1,993,760	-	1,993,760	(216,560)	-	(216,560)	1,777,200	-	1,777,200	1,286,884	-	1,286,884
000-252-500 Other Purchased Services (400-500 series)	493,350	-	493,350	(16,000)	-	(16,000)	331,350	-	331,350	330,000	-	330,000
Total Undis. Expend. - Admin Information Technology	2,939,647	-	2,939,647	(1,829)	-	(1,829)	2,937,818	-	2,937,818	2,702,727	-	2,702,727
Undis. Expend. - Required Maintenance for School Facilities												
000-261-100 Salaries	3,499,733	-	3,499,733	(408,538)	-	(408,538)	3,091,195	-	3,091,195	3,085,838	-	3,085,838
000-261-290 Uniforms - Maintenance	15,000	-	15,000	(282,523)	-	(282,523)	15,000	-	15,000	15,000	-	15,000
000-261-420 Cleaning, Repair and Maintenance Services	2,181,818	-	2,181,818	1,986,995	-	1,986,995	1,986,995	-	1,986,995	1,796,021	-	1,796,021
000-261-430 Cleaning, Repair and Maintenance Services - Vehicles	719,737	-	719,737	184,242	-	184,242	903,979	-	903,979	881,928	-	881,928
000-261-610 General Supplies	27,500	-	27,500	8,489	-	8,489	35,989	-	35,989	33,479	-	33,479
000-261-500 Other Purchased Services (400-500 series)	50,000	-	50,000	(10,520)	-	(10,520)	39,480	-	39,480	35,261	-	35,261
000-261-800 Other Objects	6,643,788	-	6,643,788	(510,520)	-	(510,520)	6,133,268	-	6,133,268	5,996,405	-	5,996,405
Total Undis. Expend. - Required Maintenance for School Facilities	13,000	-	13,000	4,000	-	4,000	13,000	-	13,000	13,000	-	13,000
Undis. Expend. - Care & Upkeep of Grounds												
000-263-420 Cleaning, Repair and Maintenance Services	3,000	-	3,000	1,000	-	1,000	4,000	-	4,000	3,345	-	3,345
Undis. Expend. - Custodial Services												
000-262-100 Salaries	680,387	-	680,387	519,415	-	519,415	1,200,002	-	1,200,002	1,199,651	-	1,199,651
000-262-107 Salaries of Non-Instructional Aides	0	-	0	(727,043)	-	(727,043)	2,807,967	-	2,807,967	2,627,466	-	2,627,466
000-262-420 Cleaning, Repair and Maintenance Services	7,143,580	-	7,143,580	818,287	-	818,287	7,961,867	-	7,961,867	7,919,404	-	7,919,404
000-262-441 Rental of Land, Building & Other than Lease Purchases	5,018,003	-	5,018,003	9,047	-	9,047	5,027,050	-	5,027,050	4,938,545	-	4,938,545
000-262-490 Other Purchased Property Services	374,800	-	374,800	146,660	-	146,660	521,460	-	521,460	494,409	-	494,409
000-262-500 Other Purchased Services	2,124,000	-	2,124,000	(5,000)	-	(5,000)	2,119,000	-	2,119,000	2,119,000	-	2,119,000
000-262-590 Miscellaneous Purchased Services	50,000	-	50,000	(488,786)	-	(488,786)	50,000	-	50,000	50,000	-	50,000
000-262-610 General Supplies	80,846	-	80,846	734,204	-	734,204	815,050	-	815,050	779,908	-	779,908
000-262-620 Energy (Heat & Electricity)	5,300,000	-	5,300,000	(206,212)	-	(206,212)	5,093,788	-	5,093,788	5,048,393	-	5,048,393
Total Undis. Expend. - Custodial Services	20,740,970	-	20,740,970	2,382,227	-	2,382,227	23,123,197	-	23,123,197	22,931,386	-	22,931,386
Undis. Expend. - Security												
000-266-290 Uniforms - Security	864,085	-	864,085	171,856	-	171,856	1,035,941	-	1,035,941	1,038,852	-	1,038,852
000-266-300 Purchased Professional and Technical Services	26,800	-	26,800	(34,497)	-	(34,497)	26,800	-	26,800	22,400	-	22,400
000-266-420 Cleaning, Repair and Maintenance Services	5,852,000	-	5,852,000	362,343	-	362,343	6,214,343	-	6,214,343	6,207,803	-	6,207,803
000-266-500 Other Purchased Services	40,000	-	40,000	(38,911)	-	(38,911)	65,000	-	65,000	57,740	-	57,740
000-266-800 General Supplies	10,000	-	10,000	4,869	-	4,869	14,869	-	14,869	11,089	-	11,089
Total Undis. Expend. - Security	6,792,885	-	6,792,885	575,157	-	575,157	7,463,042	-	7,463,042	7,342,210	-	7,342,210
Total Undis. Expend. - Oper. & Maint. Of Plant	34,180,643	-	34,180,643	2,448,234	-	2,448,234	36,628,877	-	36,628,877	36,273,346	-	36,273,346
Undis. Expend. - Student Transportation Serv.												
000-270-160 Sal For Pup. Trans. (Bet. Home and School) - Regular	321,669	-	321,669	112,183	-	112,183	433,852	-	433,852	430,331	-	430,331
000-270-165 Sal For Pup. Trans. (Bet. Home and School) - Special	0	-	0	(78,043)	-	(78,043)	171,957	-	171,957	126,192	-	126,192
000-270-390 Other Purchased Professional and Technical Services	15,000	-	15,000	(3,955)	-	(3,955)	11,045	-	11,045	11,045	-	11,045
000-270-511 Contract Services - (Between Home and School) - Vendors	2,775,000	-	2,775,000	151,690	-	151,690	2,926,690	-	2,926,690	2,758,320	-	2,758,320
000-270-512 Contract Services (Other than Between Home & School)-Vendors	14,900	-	14,900	26,748	-	26,748	41,648	-	41,648	37,335	-	37,335
000-270-514 Contract Services (Ed. Students) - Vendors	3,175,000	-	3,175,000	(877,602)	-	(877,602)	2,297,398	-	2,297,398	2,309,581	-	2,309,581
000-270-517 Contract Services (Sppl. Ed. Students) - ESCS & CTSA	5,625,000	-	5,625,000	(2,132,152)	-	(2,132,152)	3,492,848	-	3,492,848	3,311,924	-	3,311,924
000-270-518 Contract Serv (Sppl. Ed. Students) - ESCS & CTSA	531,284	-	531,284	265,314	-	265,314	796,598	-	796,598	468,083	-	468,083
000-270-520 Auto Insurance	125,000	-	125,000	(5,000)	-	(5,000)	120,000	-	120,000	114,790	-	114,790
000-270-593 Misc. Purchased Serv. - Transportation	6,500	-	6,500	1,874	-	1,874	8,374	-	8,374	8,374	-	8,374
000-270-600 Supplies and Materials	55,000	-	55,000	(16,000)	-	(16,000)	39,000	-	39,000	39,000	-	39,000
000-270-615 Transportation	55,000	-	55,000	18,000	-	18,000	73,000	-	73,000	64,714	-	64,714
000-270-800 Other Objects	400	-	400	(400)	-	(400)	-	-	-	-	-	-
Total Undis. Expend. - Student Transportation Serv.	19,916,753	-	19,916,753	(1,969,925)	-	(1,969,925)	17,946,828	-	17,946,828	16,807,012	-	16,807,012
Total Undis. Expend. - Total	68,000,000	-	68,000,000	(4,000)	-	(4,000)	72,000,000	-	72,000,000	71,687,313	-	71,687,313

EXHIBIT C-1a

PLATYMER PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11-13	Blended Resource Fund 11-13	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 11-13	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 11-13	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 11-13	Total General Fund
ALLOCATED BENEFITS												
1XX-100270 Health Benefits - Instruction - Employee Benefits	59,711	-	59,711	(11,559)	-	(11,559)	48,152	-	48,152	46,908	-	46,908
2XX-100270 Health Benefits - Instruction - Employee Benefits	27,268	-	27,268	(27,268)	-	-	-	-	-	-	-	-
800-330-270 Health Benefits - Community Services/Programs/Operations - Employee Benefits	30,305	-	30,305	2,175	-	2,175	32,480	-	32,480	31,662	-	31,662
000-211-270 Health Benefits - Attendance and Social Work Services - Employee Benefits	519,652	-	519,652	50,456	-	569,108	250,040	-	250,040	248,421	-	248,421
000-211-250 Health Benefits - Health Benefits	238,570	-	238,570	(238,570)	-	-	242,381	-	242,381	242,227	-	242,227
000-213-270 Health Benefits - Unemployment	227,747	-	227,747	14,634	-	242,381	242,381	-	242,381	242,227	-	242,227
000-213-250 Health Benefits - Unemployment	228,570	-	228,570	(228,570)	-	-	712,754	-	712,754	707,733	-	707,733
000-216-270 Health Benefits - Unemployment	516,053	-	516,053	196,701	-	712,754	712,754	-	712,754	707,733	-	707,733
000-216-250 Health Benefits - Unemployment	228,570	-	228,570	(228,570)	-	-	-	-	-	-	-	-
000-218-270 Health Benefits - Unemployment	4,384,141	-	4,384,141	628,846	-	5,012,987	4,928,465	-	4,928,465	4,928,465	-	4,928,465
000-218-250 Health Benefits - Unemployment	228,570	-	228,570	(228,570)	-	-	5,012,987	-	5,012,987	4,928,465	-	4,928,465
000-219-270 Health Benefits - Unemployment	1,729,466	-	1,729,466	208,695	-	1,938,161	1,938,161	-	1,938,161	1,938,161	-	1,938,161
000-219-250 Health Benefits - Unemployment	228,570	-	228,570	(228,570)	-	-	625,061	-	625,061	619,420	-	619,420
000-221-270 Health Benefits - Unemployment	516,952	-	516,952	108,109	-	625,061	625,061	-	625,061	619,420	-	619,420
000-221-250 Health Benefits - Unemployment	228,570	-	228,570	(228,570)	-	-	234,746	-	234,746	230,611	-	230,611
000-222-250 Health Benefits - Unemployment	228,580	-	228,580	(228,580)	-	-	1,002,676	-	1,002,676	929,173	-	929,173
000-223-280 Health Benefits - Tuition Reimbursement	1,154,558	-	1,154,558	(131,882)	-	(131,882)	1,022,676	-	1,022,676	929,173	-	929,173
000-223-270 Health Benefits - Support Services-General Administration - Employee Benefits	18,933	-	18,933	(859)	-	-	18,074	-	18,074	17,793	-	17,793
000-230-270 Health Benefits - Support Services-Admin. Infb. Tech. - Employee Benefits	344,682	-	344,682	68,721	-	413,403	413,403	-	413,403	413,403	-	413,403
000-240-270 Health Benefits - Support Services-Admin. Infb. Tech. - Employee Benefits	974,925	-	974,925	180,662	-	1,155,587	1,155,587	-	1,155,587	1,144,215	-	1,144,215
000-251-270 Health Benefits - Operation and Maintenance of Plant Services - Employee Benefits	219,869	-	219,869	11,446	-	231,315	231,315	-	231,315	229,459	-	229,459
000-252-270 Health Benefits - Student Transportation Services - Employee Benefits	1,136,068	-	1,136,068	113,030	-	1,249,098	1,249,098	-	1,249,098	1,239,917	-	1,239,917
000-270-270 Health Benefits - Health Benefits	155,014	-	155,014	(8,082)	-	146,932	146,932	-	146,932	146,146	-	146,146
216-100-270 Health Benefits	583,408	-	583,408	76,564	-	659,972	659,972	-	659,972	658,340	-	658,340
TOTAL ALLOCATED BENEFITS	14,125,268	-	14,125,268	(133,760)	-	13,991,508	13,971,508	-	13,971,508	13,772,055	-	13,772,055
UNALLOCATED BENEFITS												
000-291-210 Group Insurance	-	-	-	10,100	-	10,100	10,100	-	10,100	10,041	-	10,041
000-291-220 Social Security Contributions	4,100,000	-	4,100,000	(926,855)	-	3,173,145	3,173,145	-	3,173,145	3,173,145	-	3,173,145
000-291-241 Other Retirement Contributions - Regular	6,441,973	-	6,441,973	292,060	-	6,734,033	6,734,033	-	6,734,033	6,733,967	-	6,733,967
000-291-250 Unemployment Compensation	100,062	-	100,062	(100,062)	-	-	-	-	-	-	-	-
000-291-260 Health Benefits - Health Benefits	1,550,000	-	1,550,000	346,656	-	1,896,656	1,896,656	-	1,896,656	1,876,659	-	1,876,659
000-291-290 Other Employee Benefits	837,000	-	837,000	(1,415,124)	-	(578,124)	53,231,378	-	53,231,378	52,785,328	-	52,785,328
000-291-299 Retirement Sick Pay	1,500,000	-	1,500,000	39,204	-	1,539,204	1,539,204	-	1,539,204	1,539,204	-	1,539,204
TOTAL UNALLOCATED BENEFITS	14,529,035	-	14,529,035	(243,973)	-	14,285,062	14,146,823	-	14,146,823	13,764,181	-	13,764,181
On Behalf TPAF Pension Contributions (Non-Budgeted)	0	-	0	-	-	-	-	-	-	-	-	-
On Behalf TPAF NCGI Contributions (Non-Budgeted)	0	-	0	0	-	0	0	-	0	0	-	0
On Behalf TPAF Long Term Disability/Insurance Contributions (Nc)	0	-	0	0	-	0	0	-	0	0	-	0
On Behalf TPAF Social Security (Non-Budgeted)	0	-	0	0	-	0	0	-	0	0	-	0
TOTAL ON-BEHALF CONTRIBUTIONS	0	-	0	0	-	0	0	-	0	0	-	0
TOTAL UNBUDGETED EXPENDITURES	38,653,370	-	38,653,370	(109,733)	-	38,543,637	38,543,637	-	38,543,637	38,543,637	-	38,543,637
TOTAL UNBUDGETED EXPENDITURES	160,353,608	-	160,353,608	2,752,834	-	163,106,442	163,106,442	-	163,106,442	163,106,442	-	163,106,442
TOTAL CURRENT EXPENDITURES	171,671,666	-	171,671,666	7,670,219,000	-	179,341,865	179,341,865	-	179,341,865	179,341,865	-	179,341,865

PLATONSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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:												
Kindergarten	0	-	-	0	7,787	7,787	-	7,787	7,787	0	7,787	7,787
Grades 1-5	0	6,000	6,000	0	8,737	8,737	-	14,737	14,737	0	14,727	14,727
Grades 6-8	0	20,700	20,700	0	-	-	-	20,700	20,700	0	9,867	9,867
Grades 9-12	10,000	15,000	25,000	128,872	36,770	165,642	138,872	51,770	190,642	138,741	181,699	181,699
Special Education - Instruction:												
XXXX-300-730	0	-	-	0	-	-	-	-	-	0	-	-
Special Education - Instruction	391,199	-	391,199	19,684	-	19,684	410,883	-	410,883	406,824	406,824	406,824
Undistributed Expenditures - General Admin.	26,000	-	26,000	54,232	-	54,232	54,232	-	54,232	54,232	54,232	54,232
Undistributed Expenditures - Technology	110,000	-	110,000	25,698	-	25,698	51,698	-	51,698	51,698	51,698	51,698
Undistributed Expenditures - Operation of Plant Services	337,199	-	337,199	228,486	-	228,486	765,685	-	765,685	706,017	753,319	753,319
TOTAL CAPITAL OUTLAY												
Facilities Acquisition and Construction Services												
000-400-590	200,000	-	200,000	0	-	-	200,000	-	200,000	-	-	-
000-400-450	2,000,000	-	2,000,000	-	-	-	2,000,000	-	2,000,000	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION SERVICES												
Assets Acquired Under Capital Leases (non-budgeted)												
000-502-5498	-	-	-	-	-	-	-	-	-	-	-	-
000-570-443	-	-	-	-	-	-	-	-	-	-	-	-
000-400-450	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Assets Acquired Under Capital Leases (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY												
SPECIAL SCHOOLS												
Accred. Even/Adult HS/Post-Grad-Inst.												
601-100-001	-	-	-	34,918	-	34,918	34,918	-	34,918	-	-	32,266
Salaries of Teachers	9,210	-	9,210	5,000	-	5,000	4,210	-	4,210	-	-	4,210
General Supplies	3,200	-	3,200	3,200	-	3,200	3,200	-	3,200	-	-	3,200
Total Accred. Even/Adult HS/Post-Grad-Inst.	9,210	-	9,210	29,218	-	29,218	39,128	-	39,128	-	-	36,476
Adult Education-Local-Instruction												
602-100-001	416,781	-	416,781	12,120	-	12,120	428,901	-	428,901	385,901	385,901	385,901
Salaries of Teachers	1,206	-	1,206	-	-	-	1,206	-	1,206	-	-	1,073
General Supplies	417,587	-	417,587	12,120	-	12,120	430,107	-	430,107	386,974	386,974	386,974
Total Adult Education-Local-Instruction	416,781	-	416,781	12,120	-	12,120	428,901	-	428,901	385,901	385,901	385,901
Adult Education-Local-Instruction												
602-500-100	206,106	-	206,106	27,126	-	27,126	233,232	-	233,232	229,180	229,180	229,180
Salaries	125,806	-	125,806	(29,246)	-	(29,246)	96,560	-	96,560	43,258	43,258	43,258
Personal Services - Employee Benefits	3,200	-	3,200	(3,200)	-	(3,200)	-	-	-	-	-	-
Bus Transportation	500	-	500	-	-	-	331,500	-	331,500	271,835	271,835	271,835
Other Objects	3,500	-	3,500	6,800	-	6,800	6,800	-	6,800	-	-	6,800
Total Adult Education-Local-Instruction	206,106	-	206,106	27,126	-	27,126	233,232	-	233,232	229,180	229,180	229,180
GED Test Centers												
640-500-110	23,220	-	23,220	8,784	-	8,784	8,784	-	8,784	-	-	8,782
GED Testing Salaries	23,220	-	23,220	(7,385)	-	(7,385)	15,935	-	15,935	9,436	9,436	9,436
GED Testing Centers	87,029	-	87,029	1,499	-	1,499	2,719	-	2,719	-	-	18,218
TOTAL SPECIAL SCHOOLS												
Transfer of Funds to Charter Schools												
46,013,360	-	-	-	(348,953)	-	(348,953)	45,694,407	-	45,694,407	-	-	45,694,407
TOTAL EXPENDITURES												
221,239,254	250,989,329	472,232,583	7,587,969	1,489,918	9,814,605	479,632,898	238,688,984	252,483,247	479,632,898	287,665,158	247,527,400	535,192,558

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISONS SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Excess (Deficiency) of Revenues Over (Under) Expenditures	228,928,246	(250,993,329)	(22,065,083)	(2,343,641)	(1,489,918)	(5,399,517)	225,898,604	(252,483,247)	(25,945,310)	229,836,271	(247,527,400)	(17,691,129)
Other Financing Sources:												
Operating Transfer In:												
Contrib to Revenue Fund												
Contrib to School Based Budgets - General Fund		244,443,304	244,443,304		(1,848,842)	(1,848,842)		242,594,462	242,594,462	518,750	238,236,390	518,750
Contrib to School Based Budgets - Spec. Rev. Fund		6,530,025	6,530,025		3,319,431	3,319,431		9,869,456	9,869,456	9,291,010	9,291,010	238,236,390
Operating Transfers Out:												
Transfer to Special Revenue Fund - Pre-school Program	(2,275,105)		(2,275,105)				(2,275,105)		(2,275,105)			(2,275,105)
Contribution to School Based Budgets	(244,443,304)		(244,443,304)	1,848,842		1,848,842	(242,594,462)		(242,594,462)			(242,594,462)
Contrib to Revenue Fund	(246,718,409)		(246,718,409)	1,848,842		1,848,842	(244,869,567)		(244,869,567)			(244,869,567)
Total Other Financing Sources:		250,993,329	4,274,920		1,470,589	3,319,431		352,463,918	7,594,351		247,527,400	12,927,333
Excess (Deficiency) of Revenues and Other Financing Sources												
Over (Under) Expenditures and Other Financing Sources	(17,790,163)		(17,790,163)	(494,799)	(19,229)	(514,129)	(18,970,963)	(19,329)	(17,450,958,84)	(4,763,596)		(4,763,596)
Fund Balance, July 1	34,975,718		34,975,718				34,975,718		34,975,718			34,975,718
Fund Balance, June 30	\$ 17,185,555	\$ -	\$ 17,185,555	\$ (494,799)	\$ (19,229)	\$ (514,129)	\$ 16,004,755	\$ (19,329)	\$ 15,985,425	\$ 30,212,122	\$ -	\$ 30,212,122

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources	\$ -	\$ 197,202	\$ 197,202	\$ 127,209	\$ 69,992
State Sources	42,332,278	13,712,126	56,044,404	48,557,994	8,005,160
Federal Sources	2,000	36,857,736	36,859,736	32,592,494	4,785,992
Total Revenues	42,334,278	50,767,064	93,101,342	81,277,697	12,861,145
EXPENDITURES					
Instruction					
Salaries of Teachers	173,910	8,915,935	9,089,845	7,552,138	1,537,707
Other Salaries for Instruction	-	1,995,742	1,995,742	1,852,967	142,775
Purchased Professional and Technical Services	-	275,508	275,508	194,081	81,427
Other Purchased Services (400-500 series)	10,125	1,333,125	1,343,250	1,183,832	159,417
General Supplies	62,955	1,552,102	1,615,057	1,312,246	302,811
Textbooks	-	14,517	14,517	13,852	665
Tuition	-	3,556,915	3,556,915	3,530,692	26,223
Other Objects	-	107,012	107,012	53,463	53,549
Total Instruction	246,990	17,750,856	17,997,846	15,693,271	2,304,574
Support Services					
Salaries of Other Professional Staff	-	5,026,945	5,026,945	4,142,632	884,314
Salaries of Supervisors of Instruction	-	3,624,006	3,624,006	3,420,308	203,698
Salaries of Secretarial and Clerical Asst.	-	473,748	473,748	435,815	37,933
Other Salaries	-	706,464	706,464	621,302	85,162
Personal Services - Employee Benefits	177,973	6,934,601	7,112,574	6,571,279	541,295
Purchased Professional - Educational Services	41,370,970	4,903,744	46,274,714	39,184,986	7,089,728
Other Purchased Professional Services	-	25,704	25,704	25,704	-
Contr. Serv.-Trans. (Field Trips)	47,250	180,480	227,730	169,562	58,168
Travel	30,645	48,843	79,488	42,331	37,157
Other Purchased Services (400-500 series)	320,000	516,608	836,608	521,985	314,623
Supplies & Materials	138,450	399,949	538,399	410,707	127,692
Indirect Costs	-	46,138	46,138	40,951	5,187
Other Objects	2,000	218,309	220,309	147,689	72,620
Total Support Services	42,087,288	23,105,539	65,192,827	55,735,250	9,457,578
EXPENDITURES (CONT'D):					
EXPENDITURES (Continued)					
Facilities Acquisition and Construction Services					
Instructional Equipment	-	27,243	27,243	25,783	1,460
Noninstructional Equipment	-	13,972	13,972	13,634	338
Total Facilities Acquisition and Construction Services	-	41,215	41,215	39,416	1,798
Sub-Total Expenditures	42,334,278	40,897,609	83,231,887	71,467,937	11,763,951
OTHER FINANCING SOURCES (USES)					
Transfer out to General Fund	-	-	-	(518,750)	(518,750)
Transfer Out to School Based Budgets (General Fund)	-	(9,869,456)	(9,869,456)	(9,291,010)	(578,446)
Sub-total Other Financing Sources (Uses)	-	(9,869,456)	(9,869,456)	(9,809,760)	(1,097,196)
Total Outflows	42,334,278	50,767,064	93,101,342	81,277,697	12,861,145
Excess (Deficiency) of Revenues Over (Under)					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
Required Supplementary Information
Budgetary Comparison Schedule
Note to Required Supplementary Information - Part II
Fiscal Year Ended June 30, 2018

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

		General Fund	Special Revenue Fund
Sources/inflows of resources			
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1]&[C-2]	517,501,429	81,277,697
Difference - budget to GAAP:			
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.		43,526,352	
The last state aid payment is recognized as revenue for budgetary purposes, and differs from GAAP which does not recognize this revenue until the subsequent year when the state recognizes the related expense (GASB 33).		(43,755,437)	
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2]	517,272,344	81,277,697
Uses/outflows of resources			
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]&[C-2]	535,192,558	71,467,937
Differences - budget to GAAP			
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.			
Current Year			
Prior Year			
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	535,192,558	71,467,937

**REQUIRED SUPPLEMENTARY
INFORMATION - PART III**

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

Fiscal Year Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered Payroll - PERS Employee's	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.68291000%	\$ 129,797,233	\$ 47,817,701	271.44%	52.08%
2016	0.69326000%	\$ 161,232,732	\$ 51,324,865	314.14%	94.63%
2017	0.76139191%	\$ 225,502,446	\$ 49,491,820	455.64%	100.77%
2018	0.71700873%	\$ 166,908,171	\$ 48,195,506	346.31%	90.77%

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

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

Fiscal Year Ending June 30,	Contractually Required Contribution		Contributions in Relations to the Contractually Required Contributions		Contribution Deficiency (Excess)	District's PERS Covered-Employee Payroll	Contributions as a Percentage of PERS Covered-Employee Payroll
	Contractually Required Contribution	Contractually Required Contribution	Contractually Required Contributions	Contractually Required Contributions			
2015	\$ 5,701,280	\$ 5,701,280	(5,701,280)	\$ -	\$ 47,817,701	11.92%	
2016	6,175,006	6,175,006	(6,175,006)	-	\$ 51,324,865	12.03%	
2017	6,764,097	6,764,097	(6,764,097)	-	\$ 49,491,820	13.67%	
2018	6,642,320	6,642,320	(6,642,320)	-	\$ 48,195,506	13.78%	

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

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

Fiscal Year Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	State's		District's Covered Payroll - TPAF Employee's	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
			Share of the Net Pension Liability Associated with the District (Asset)	District's Covered Payroll - TPAF Employee's			
2015	0.68291000%	\$ -	\$ 994,021,760	\$ 182,518,825	271.40%	33.64%	
2016	0.69326000%	-	1,170,320,277	187,722,451	314.10%	28.71%	
2017	0.76139191%	-	1,446,584,813	185,974,289	455.60%	22.33%	
2018	0.71700873%	-	1,278,093,973	183,543,987	0.00%	25.41%	

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

PATERSON BOARD OF EDUCATION
Note to Required Schedules of Supplementary Information - Part III
Fiscal Year Ended June 30, 2018

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

Change in benefit terms

None

Change in assumptions

The calculation of the discount rate used to measure the total pension liability is dependent upon the long-term expected rate of return, and the municipal bond index rate. There was a change in the municipal bond index rate from the prior measurement date (2.85%) to the current measurement date (3.58%), resulting in a change in the discount rate from 3.98% to 5.00%. This change in the discount rate is considered to be a change in actuarial assumptions under GASBS No. 68.

TEACHERS PENSION AND ANNUITY FUND (TPAF)

Change in benefit terms

Change in assumptions

The calculation of the discount rate used to measure the total pension liability is dependent upon the long-term expected rate of return, and the municipal bond index rate. There was a change in the municipal bond index rate from the prior measurement date (2.85%) to the current measurement date (3.58%), resulting in a change in the discount rate from 3.22% to 4.25%. This change in the discount rate is considered to be a change in actuarial assumptions under GASBS No. 68.

Supplementary Schedules

SCHOOL LEVEL SCHEDULES

BLENDED RESOURCE FUND

PATERSON PUBLIC SCHOOLS
Combining Balance Sheet
General Fund
June 30, 2018

	<u>Operating Fund</u>	<u>Blended Resoure Fund</u>	<u>Total General Funds</u>
ASSETS			
Cash and cash equivalents			
Checking	(1,697,322)	11,538,460	9,841,138
Accounts Receivable -			
Tuition	860,169		860,169
Interfunds	952,340		952,340
Intergovernmental - State	801,485		801,485
Other receivables	704,875	460,232	1,165,107
Total assets	<u>1,621,547</u>	<u>11,998,692</u>	<u>13,620,239</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	7,863,283	6,359,074	14,222,357
Judgements Payable-Workers Compensation	4,812,267		4,812,267
Compesated Absences Payable	1,396,911		1,396,911
Accrued salaries & benefits	1,092,401	5,639,618	6,732,019
Total liabilities	<u>15,164,862</u>	<u>11,998,692</u>	<u>27,163,554</u>
Fund Balances:			
Restricted for:			
Excess Surplus - current year	7,789,533		7,789,533
Excess Surplus - prior year - designated for subsequent year's expenditures	3,794,453		3,794,453
Capital reserve account	1,879,263		1,879,263
Emergency reserve account	1,000,000		1,000,000
Year-end Encumbrances	184,722		184,722
Designated by the BOE for subsequent year's expenditures	4,852,460		4,852,460
Unassigned:			
General fund	(33,043,746)		(33,043,746)
Total Fund balances	<u>(13,543,315)</u>	<u>-</u>	<u>(13,543,315)</u>
Total liabilities and fund balances	<u>1,621,547</u>	<u>11,998,692</u>	<u>13,620,239</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 14,130,822		\$ 238,236,390	\$ (224,105,567)
General Fund Reserve for Encumbrances at June 30, 2018	\$ 6,274,268		6,274,268	-
Combined General Fund Contribution	\$ 20,405,091	61.17%	\$ 238,236,390	(217,831,299)
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	\$ 3,383,893		\$ 8,388,047	(5,004,154)
Title I, Part A - June 30, 2018 Deferred Revenue	\$ -		121,847	(121,847)
	<u>3,383,893</u>	<u>10.14%</u>	<u>8,388,047</u>	<u>(5,004,154)</u>
Title III, Part A: <i>English Language Acq</i>	\$ 9,570,578		8,707,693	862,885
Title III, Part A - June 30, 2018 Deferred Revenue	\$ -		862,885	(862,885)
	<u>9,570,578</u>	<u>28.69%</u>	<u>9,570,578</u>	<u>-</u>
Total Restricted Federal Resources	\$ 12,954,471	38.83%	17,958,625	(5,004,154)
Totals	\$ 33,359,561	100.00%	\$ 247,527,400	\$ (214,167,838.99)

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: No. 1

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,471,207		\$ 2,418,796	\$ 52,411
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	<u>2,471,207</u>	<u>97.17%</u>	<u>2,418,796</u>	<u>52,411</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	59,850		59,769.51	80
Title I, Part A - June 30, 2018 Deferred Revenue	<u>59,850</u>	<u>2.35%</u>	<u>-</u>	<u>-</u>
			59,770	80
Title III, Part A: <i>English Language Acq</i>	12,326		12,208	118
Title III, Part A - June 30, 2018 Deferred Revenue	<u>12,326</u>	<u>0.48%</u>	<u>-</u>	<u>-</u>
			12,208	118
Total Restricted Federal Resources	<u>72,176</u>	<u>2.83%</u>	<u>71,978</u>	<u>198</u>
Totals	<u>\$ 2,543,383</u>	<u>100.00%</u>	<u>\$ 2,490,774</u>	<u>\$ 52,609</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 2

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,898,810		\$ 5,849,901	\$ 48,909
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	5,898,810	97.52%	5,849,901	48,909
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	125,370		125,227	143
Title I, Part A - June 30, 2018 Deferred Revenue	125,370	2.07%	125,227	143
Title III, Part A: <i>English Language Acq</i>	25,430		25,408	22
Title III, Part A - June 30, 2018 Deferred Revenue	25,430	0.42%	25,408	22
Total Restricted Federal Resources	150,800	2.49%	150,635	165
Totals	\$ 6,049,610	100.01%	\$ 6,000,536	\$ 49,074

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 3

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,587,570		\$ 3,553,536	\$ 34,034
General Fund Reserve for Encumbrances at June 30, 2018	-		-	-
Combined General Fund Contribution	3,587,570	97.04%	3,553,536	34,034
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	91,140		91,323	(183)
Title I, Part A - June 30, 2018 Deferred Revenue	91,140	2.47%	91,323	(183)
Title III, Part A: <i>English Language Acq</i>	18,583		18,486	97
Title III, Part A - June 30, 2018 Deferred Revenue	18,583	0.50%	18,486	97
Total Restricted Federal Resources	109,723	2.97%	109,810	(87)
Totals	\$ 3,697,293	100.01%	\$ 3,663,346	\$ 33,947

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 4

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,909,201		\$ 4,820,186	\$ 89,016
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	4,909,201	97.31%	4,820,186	89,016
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	117,096		117,060	36
Title I, Part A - June 30, 2018 Deferred Revenue	117,096	2.32%	117,060	36
Title III, Part A: <i>English Language Acq</i>	19,381		19,174	207
Title III, Part A - June 30, 2018 Deferred Revenue	19,381	0.38%	19,174	207
Total Restricted Federal Resources	136,477	2.70%	136,233	244
Totals	\$ 5,045,678	100.01%	\$ 4,956,419	\$ 89,259

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 5

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,392,129		\$ 6,315,777	\$ 76,352
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	6,392,129	96.72%	6,315,777	76,352
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	187,966		187,719	247
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	187,966	2.84%	187,719	247
Title III, Part A: <i>English Language Acq</i>	29,713		29,744	(31)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	29,713	0.45%	29,744	(31)
Total Restricted Federal Resources	217,679	3.29%	217,463	216
Totals	<u>\$ 6,609,808</u>	<u>100.01%</u>	<u>\$ 6,533,239</u>	<u>\$ 76,568</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 4,846,534		\$ 4,714,350	\$ 132,184
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	4,846,534	96.62%	4,714,350	132,184
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	148,276		148,491	(215)
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	148,276	2.96%	148,491	(215)
Title III, Part A: <i>English Language Acq</i>	21,775		21,571	204
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	21,775	0.43%	21,571	204
Total Restricted Federal Resources	170,051	3.39%	170,062	(11)
Totals	<u>\$ 5,016,585</u>	<u>100.01%</u>	<u>\$ 4,884,412</u>	<u>\$ 132,173</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 7

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,931,692		\$ 2,838,641	\$ 93,051
General Fund Reserve for Encumbrances at June 30, 2018	-		-	-
Combined General Fund Contribution	2,931,692	97.87%	2,838,641	93,051
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	53,130		53,026	104
Title I, Part A - June 30, 2018 Deferred Revenue	53,130	1.77%	53,026	104
Title III, Part A: <i>English Language Acq</i>	10,981		11,084	(103)
Title III, Part A - June 30, 2018 Deferred Revenue	10,981	0.37%	11,084	(103)
Total Restricted Federal Resources	64,111	2.14%	64,110	1
Totals	\$ 2,995,803	100.01%	\$ 2,902,751	\$ 93,052

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 4,571,787		\$ 4,459,533	\$ 112,254
General Fund Reserve for Encumbrances at June 30, 2018	-		-	-
Combined General Fund Contribution	4,571,787	97.29%	4,459,533	112,254
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	106,260		106,212	48
Title I, Part A - June 30, 2018 Deferred Revenue	-		-	-
	106,260	2.26%	106,212	48
Title III, Part A: <i>English Language Acq</i>	21,607		21,618	(11)
Title III, Part A - June 30, 2018 Deferred Revenue	-		-	-
	21,607	0.46%	21,618	(11)
Total Restricted Federal Resources	127,867	2.72%	127,831	36
Totals	\$ 4,699,654	100.01%	\$ 4,587,364	\$ 112,290

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 7,832,871		\$ 7,772,041	\$ 60,831
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	7,832,871	95.92%	7,772,041	60,831
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	297,184		297,281	(97)
Title I, Part A - June 30, 2018 Deferred Revenue	297,184	3.64%	297,281	(97)
Title III, Part A: <i>English Language Acq</i>	37,007		36,752	255
Title III, Part A - June 30, 2018 Deferred Revenue	37,007	0.45%	36,752	255
Total Restricted Federal Resources	334,191	4.09%	334,033	158
Totals	\$ 8,167,062	100.01%	\$ 8,106,073	\$ 60,989

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 4,814,316		\$ 4,715,700	\$ 98,615
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	4,814,316	96.91%	4,715,700	98,615
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	127,890		127,681	209
Title I, Part A - June 30, 2018 Deferred Revenue	127,890	2.57%	127,681	209
Title III, Part A: <i>English Language Acq</i>	25,933		25,834	99
Title III, Part A - June 30, 2018 Deferred Revenue	25,933	0.52%	25,834	99
Total Restricted Federal Resources	153,823	3.09%	153,515	308
Totals	\$ 4,968,139	100.00%	\$ 4,869,216	\$ 98,923

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 614,153		\$ 438,162	\$ 175,991
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	614,153	90.77%	438,162	175,991
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	51,710		51,699	11
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	51,710	7.64%	51,699	11
Title III, Part A: <i>English Language Acq</i>	10,823		10,827	(4)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	10,823	1.60%	10,827	(4)
Total Restricted Federal Resources	62,533	9.24%	62,526	7
Totals	\$ 676,686	100.01%	\$ 500,688	\$ 175,998

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 12

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,953,469		\$ 4,873,483	\$ 79,986
General Fund Reserve for Encumbrances at June 30, 2018	-		-	-
Combined General Fund Contribution	4,953,469	97.42%	4,873,483	79,986
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	109,620		109,844	(224)
Title I, Part A - June 30, 2018 Deferred Revenue	-		-	-
	109,620	2.16%	109,844	(224)
Title III, Part A: <i>English Language Acq</i>	22,279		22,376	(97)
Title III, Part A - June 30, 2018 Deferred Revenue	-		-	-
	22,279	0.44%	22,376	(97)
Total Restricted Federal Resources	131,899	2.60%	132,220	(321)
Totals	\$ 5,085,368	100.02%	\$ 5,005,703	\$ 79,665

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 4,295,937		\$ 4,143,262	\$ 152,675
General Fund Reserve for Encumbrances at June 30, 2018	-----		-	-
Combined General Fund Contribution	4,295,937	96.90%	4,143,262	152,675
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	114,450		114,388	62
Title I, Part A - June 30, 2018 Deferred Revenue	-----		-	-
	114,450	2.58%	114,388	62
Title III, Part A: <i>English Language Acq</i>	23,245		23,055	190
Title III, Part A - June 30, 2018 Deferred Revenue	-----		-	-
	23,245	0.52%	23,055	190
Total Restricted Federal Resources	137,695	3.10%	137,443	252
Totals	<u>\$ 4,433,632</u>	<u>100.00%</u>	<u>\$ 4,280,704</u>	<u>\$ 152,928</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 2,435,210		\$ 2,367,467	\$ 67,743
General Fund Reserve for Encumbrances at June 30, 2018	-		-	-
Combined General Fund Contribution	2,435,210	97.58%	2,367,467	67,743
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	50,190		50,165	25
Title I, Part A - June 30, 2018 Deferred Revenue	50,190	2.01%	50,165	25
Title III, Part A: <i>English Language Acq</i>	10,393		10,482	(89)
Title III, Part A - June 30, 2018 Deferred Revenue	10,393	0.42%	10,482	(89)
Total Restricted Federal Resources	60,583	2.43%	60,648	(65)
Totals	\$ 2,495,793	100.01%	\$ 2,428,115	\$ 67,678

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 15

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,631,429		\$ 5,556,178	\$ 75,250
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	5,631,429	96.48%	5,556,178	75,250
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	182,506		182,715	(209)
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	182,506	3.13%	182,715	(209)
Title III, Part A: <i>English Language Acq</i>	23,621		23,350	271
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	23,621	0.40%	23,350	271
Total Restricted Federal Resources	206,127	3.53%	206,066	61
Totals	\$ 5,837,556	100.01%	\$ 5,762,244	\$ 75,312

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 18

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	\$ 6,031,115		\$ 5,932,536	\$ 98,579
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	6,031,115	96.22%	5,932,536	98,579
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	200,970		201,221	(251)
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	200,970	3.21%	201,221	(251)
Title III, Part A: <i>English Language Acq</i>	36,471		36,358	113
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	36,471	0.58%	36,358	113
Total Restricted Federal Resources	237,441	3.79%	237,578	(137)
Totals	<u>\$ 6,268,556</u>	<u>100.01%</u>	<u>\$ 6,170,114</u>	<u>\$ 98,442</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 3,447,154		\$ 3,387,652	\$ 59,502
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	3,447,154	97.34%	3,387,652	59,502
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	78,540		78,627	(87)
Title I, Part A - June 30, 2018 Deferred Revenue	78,540	2.22%	78,627	(87)
Title III, Part A: <i>English Language Acq</i>	16,063		15,938	125
Title III, Part A - June 30, 2018 Deferred Revenue	16,063	0.45%	15,938	125
Total Restricted Federal Resources	94,603	2.67%	94,565	38
Totals	\$ 3,541,757	100.01%	\$ 3,482,217	\$ 59,540

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 20

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,013,161		\$ 4,843,628	\$ 169,534
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	5,013,161	97.55%	4,843,628	169,534
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	105,210		105,365	(155)
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	105,210	2.05%	105,365	(155)
Title III, Part A: <i>English Language Acq</i>	21,397		21,587	(190)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	21,397	0.42%	21,587	(190)
Total Restricted Federal Resources	126,607	2.47%	126,952	(345)
Totals	<u>\$ 5,139,768</u>	<u>100.02%</u>	<u>\$ 4,970,580</u>	<u>\$ 169,188</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 6,437,687		\$ 6,340,997	\$ 96,690
General Fund Reserve for Encumbrances at June 30, 2018	_____		-	-
Combined General Fund Contribution	6,437,687	97.12%	6,340,997	96,690
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	159,600		159,772	(172)
Title I, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	159,600	2.41%	159,772	(172)
Title III, Part A: <i>English Language Acq</i>	32,275		32,485	(210)
Title III, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	32,275	0.49%	32,485	(210)
Total Restricted Federal Resources	191,875	2.90%	192,257	(382)
Totals	<u>\$ 6,629,562</u>	<u>100.02%</u>	<u>\$ 6,533,254</u>	<u>\$ 96,308</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 24

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,236,923		\$ 6,131,617	\$ 105,307
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	6,236,923	96.42%	6,131,617	105,307
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	209,079		208,954	125
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	209,079	3.23%	208,954	125
Title III, Part A: <i>English Language Acq</i>	23,168		23,289	(121)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	23,168	0.36%	23,289	(121)
Total Restricted Federal Resources	232,247	3.59%	232,243	4
Totals	\$ 6,469,170	100.01%	\$ 6,363,860	\$ 105,310

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 5,153,554		\$ 5,070,379	\$ 83,175
General Fund Reserve for Encumbrances at June 30, 2018	-		-	-
Combined General Fund Contribution	5,153,554	97.28%	5,070,379	83,175
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	120,120		120,266	(146)
Title I, Part A - June 30, 2018 Deferred Revenue	120,120	2.27%	120,266	(146)
Title III, Part A: <i>English Language Acq</i>	24,379		24,371	8
Title III, Part A - June 30, 2018 Deferred Revenue	24,379	0.46%	24,371	8
Total Restricted Federal Resources	144,499	2.73%	144,637	(138)
Totals	\$ 5,298,053	100.01%	\$ 5,215,016	\$ 83,037

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	C \$ 6,568,749		\$ 6,495,954	\$ 72,795
General Fund Reserve for Encumbrances at June 30, 2018	_____		-	-
Combined General Fund Contribution	6,568,749	97.12%	6,495,954	72,795
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	C 173,880		173,835	45
Title I, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	173,880	2.57%	173,835	45
Title III, Part A: <i>English Language Acq</i>	C 21,385		21,645	(260)
Title III, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	21,385	0.32%	21,645	(260)
Total Restricted Federal Resources	195,265	2.89%	195,480	(215)
Totals	<u>\$ 6,764,014</u>	<u>100.01%</u>	<u>\$ 6,691,434</u>	<u>\$ 72,580</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	C \$ 5,051,877		\$ 4,954,076	\$ 97,802
General Fund Reserve for Encumbrances at June 30, 2018	_____		-	-
Combined General Fund Contribution	5,051,877	95.56%	4,954,076	97,802
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	C 224,002		224,181	(179)
Title I, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	224,002	4.24%	224,181	(179)
Title III, Part A: <i>English Language Acq</i>	C 11,401		11,632	(231)
Title III, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	11,401	0.22%	11,632	(231)
Total Restricted Federal Resources	235,403	4.46%	235,813	(410)
Totals	<u>\$ 5,287,280</u>	<u>100.02%</u>	<u>\$ 5,189,888</u>	<u>\$ 97,392</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 4,523,178		\$ 4,445,001	\$ 78,176
General Fund Reserve for Encumbrances at June 30, 2018	_____		-	-
Combined General Fund Contribution	4,523,178	96.93%	4,445,001	78,176
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	119,490		119,473	17
Title I, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	119,490	2.56%	119,473	17
Title III, Part A: <i>English Language Acq</i>	24,253		24,268	(15)
Title III, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	24,253	0.52%	24,268	(15)
Total Restricted Federal Resources	143,743	3.08%	143,741	2
Totals	<u>\$ 4,666,921</u>	<u>100.01%</u>	<u>\$ 4,588,742</u>	<u>\$ 78,178</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 29

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,598,221		\$ 2,545,988	\$ 52,233
General Fund Reserve for Encumbrances at June 30, 2018	-		-	-
Combined General Fund Contribution	2,598,221	97.26%	2,545,988	52,233
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	60,900		60,914	(14)
Title I, Part A - June 30, 2018 Deferred Revenue	60,900	2.28%	60,914	(14)
Title III, Part A: <i>English Language Acq</i>	12,535		12,557	(22)
Title III, Part A - June 30, 2018 Deferred Revenue	12,535	0.47%	12,557	(22)
Total Restricted Federal Resources	73,435	2.75%	73,471	(36)
Totals	\$ 2,671,656	100.01%	\$ 2,619,459	\$ 52,197

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 30 MLK

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,624,202		\$ 8,499,103	\$ 125,099
General Fund Reserve for Encumbrances at June 30, 2018	-		-	-
Combined General Fund Contribution	8,624,202	97.29%	8,499,103	125,099
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	216,260		216,308	(48)
Title I, Part A - June 30, 2018 Deferred Revenue	-		-	-
	216,260	2.44%	216,308	(48)
Title III, Part A: <i>English Language Acq</i>	24,629		24,822	(193)
Title III, Part A - June 30, 2018 Deferred Revenue	-		-	-
	24,629	0.28%	24,822	(193)
Total Restricted Federal Resources	240,889	2.72%	241,130	(241)
Totals	<u>\$ 8,865,091</u>	<u>100.01%</u>	<u>\$ 8,740,234</u>	<u>\$ 124,858</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 33 EWK

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,367,267		\$ 3,305,989	\$ 61,278
General Fund Reserve for Encumbrances at June 30, 2018	_____		-	-
Combined General Fund Contribution	3,367,267	97.44%	3,305,989	61,278
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	75,810		75,687	123
Title I, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	75,810	2.19%	75,687	123
Title III, Part A: <i>English Language Acq</i>	12,956		12,787	169
Title III, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	12,956	0.37%	12,787	169
Total Restricted Federal Resources	88,766	2.56%	88,474	292
Totals	<u>\$ 3,456,033</u>	<u>100.00%</u>	<u>\$ 3,394,463</u>	<u>\$ 61,570</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 2,879,558		\$ 2,817,064	\$ 62,493
General Fund Reserve for Encumbrances at June 30, 2018	_____		-	-
Combined General Fund Contribution	2,879,558	97.16%	2,817,064	62,493
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	70,140		70,249	(109)
Title I, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	70,140	2.37%	70,249	(109)
Title III, Part A: <i>English Language Acq</i>	14,383		14,524	(141)
Title III, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	14,383	0.49%	14,524	(141)
Total Restricted Federal Resources	84,523	2.86%	84,773	(250)
Totals	<u>\$ 2,964,081</u>	<u>100.02%</u>	<u>\$ 2,901,837</u>	<u>\$ 62,243</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 4,629,399		\$ 4,568,068	\$ 61,331
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	4,629,399	97.13%	4,568,068	61,331
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	118,440		118,219	221
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	118,440	2.48%	118,219	221
Title III, Part A: <i>English Language Acq</i>	19,044		19,068	(24)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	19,044	0.40%	19,068	(24)
Total Restricted Federal Resources	137,484	2.88%	137,286	198
Totals	<u>\$ 4,766,883</u>	<u>100.01%</u>	<u>\$ 4,705,354</u>	<u>\$ 61,529</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 1,440,418		\$ 1,375,332	\$ 65,086
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	1,440,418	97.38%	1,375,332	65,086
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	32,657		32,694	(37)
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	32,657	2.21%	32,694	(37)
Title III, Part A: <i>English Language Acq</i>	6,277		6,213	64
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	6,277	0.42%	6,213	64
Total Restricted Federal Resources	38,934	2.63%	38,907	27
Totals	\$ 1,479,352	100.01%	\$ 1,414,239	\$ 65,113

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 4,161,500		\$ 4,067,208	\$ 94,291
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	4,161,500	97.97%	4,067,208	94,291
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	72,030		72,221	(191)
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	72,030	1.70%	72,221	(191)
Title III, Part A: <i>English Language Acq</i>	14,762		14,869	(107)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	14,762	0.35%	14,869	(107)
Total Restricted Federal Resources	86,792	2.05%	87,090	(298)
Totals	\$ 4,248,292	100.02%	\$ 4,154,298	\$ 93,993

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: No. 42 SILK CITY & School No. 065

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	\$ 3,567,326		\$ 3,396,015	\$ 171,311
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	3,567,326	99.68%	3,396,015	171,311
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	9,450		9,305	145
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	9,450	0.26%	9,305	145
Title III, Part A: <i>English Language Acq</i>	2,246		2,147	99
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	2,246	0.06%	2,147	99
Total Restricted Federal Resources	11,696	0.32%	11,453	243
Totals	\$ 3,579,022	100.00%	\$ 3,407,468	\$ 171,555

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 4,300,057		\$ 4,210,102	\$ 89,956
General Fund Reserve for Encumbrances at June 30, 2018	-		-	-
Combined General Fund Contribution	4,300,057	98.40%	4,210,102	89,956
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	58,380		58,564	(184)
Title I, Part A - June 30, 2018 Deferred Revenue	-		-	-
	58,380	1.34%	58,564	(184)
Title III, Part A: <i>English Language Acq</i>	12,032		12,237	(205)
Title III, Part A - June 30, 2018 Deferred Revenue	-		-	-
	12,032	0.28%	12,237	(205)
Total Restricted Federal Resources	70,412	1.62%	70,802	(390)
Totals	\$ 4,370,469	100.02%	\$ 4,280,903	\$ 89,566

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 53 HARP Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,678,215		\$ 3,640,188	\$ 38,027
General Fund Reserve for Encumbrances at June 30, 2018	-		-	-
Combined General Fund Contribution	3,678,215	98.16%	3,640,188	38,027
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	57,540		57,713	(173)
Title I, Part A - June 30, 2018 Deferred Revenue	-		-	-
	<u>57,540</u>	<u>1.54%</u>	<u>57,713</u>	<u>(173)</u>
Title III, Part A: <i>English Language Acq</i>	11,864		11,992	(128)
Title III, Part A - June 30, 2018 Deferred Revenue	-		-	-
	<u>11,864</u>	<u>0.32%</u>	<u>11,992</u>	<u>(128)</u>
Total Restricted Federal Resources	69,404	1.86%	69,706	(302)
Totals	\$ 3,747,619	100.02%	\$ 3,709,894	\$ 37,725

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 3,277,914		\$ 3,202,131	\$ 75,783
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	3,277,914	98.43%	3,202,131	75,783
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	43,470		43,629	(159)
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	43,470	1.31%	43,629	(159)
Title III, Part A: <i>English Language Acq</i>	9,050		8,992	58
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	9,050	0.27%	8,992	58
Total Restricted Federal Resources	52,520	1.58%	52,621	(101)
Totals	<u>\$ 3,330,434.46</u>	<u>100.00%</u>	<u>\$ 3,254,752</u>	<u>\$ 75,683</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 4,553,018		\$ 4,498,339	\$ 54,679
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	4,553,018	93.77%	4,498,339	54,679
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	289,818		289,897	(79)
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	289,818	5.97%	289,897	(79)
Title III, Part A: <i>English Language Acq</i>	13,058		13,111	(53)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	13,058	0.27%	13,111	(53)
Total Restricted Federal Resources	302,876	6.24%	303,008	(132)
Totals	<u>\$ 4,855,894</u>	<u>100.01%</u>	<u>\$ 4,801,346</u>	<u>\$ 54,547</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 1,892,727		\$ 1,836,130	\$ 56,598
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	1,892,727	97.66%	1,836,130	56,598
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	37,590		37,601	(11)
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	37,590	1.94%	37,601	(11)
Title III, Part A: <i>English Language Acq</i>	7,874		7,947	(73)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	7,874	0.41%	7,947	(73)
Total Restricted Federal Resources	45,464	2.35%	45,547	(83)
Totals	\$ 1,938,191	100.01%	\$ 1,881,677	\$ 56,514

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 2,199,365		\$ 2,158,379	\$ 40,986
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	<u>2,199,365</u>	<u>98.98%</u>	<u>2,158,379</u>	<u>40,986</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	18,690		18,666	24
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>18,690</u>	<u>0.84%</u>	<u>18,666</u>	<u>24</u>
Title III, Part A: <i>English Language Acq</i>	4,094		4,000	94
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>4,094</u>	<u>0.18%</u>	<u>4,000</u>	<u>94</u>
Total Restricted Federal Resources	<u>22,784</u>	<u>1.02%</u>	<u>22,666</u>	<u>118</u>
Totals	<u>\$ 2,222,149</u>	<u>100.00%</u>	<u>\$ 2,181,045</u>	<u>\$ 41,104</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 63 High School of Information Technology & School NO. 051

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	\$ 9,298,496		\$ 8,993,357	\$ 305,139
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	<u>9,298,496</u>	<u>95.02%</u>	<u>8,993,357</u>	<u>305,139</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	472,659		472,704	(45)
Title I, Part A - June 30, 2018 Deferred Revenue	<u>472,659</u>	<u>4.83%</u>	<u>472,704</u>	<u>(45)</u>
Title III, Part A: <i>English Language Acq</i>	15,676		15,659	17
Title III, Part A - June 30, 2018 Deferred Revenue	<u>15,676</u>	<u>0.16%</u>	<u>15,659</u>	<u>17</u>
Total Restricted Federal Resources	<u>488,335</u>	<u>4.99%</u>	<u>488,363</u>	<u>(28)</u>
Totals	<u>\$ 9,786,831</u>	<u>100.01%</u>	<u>\$ 9,481,720</u>	<u>\$ 305,111</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 7,052,075		\$ 6,896,677	\$ 155,398
General Fund Reserve for Encumbrances at June 30, 2018	_____		-	-
Combined General Fund Contribution	7,052,075	93.03%	6,896,677	155,398
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	513,230		513,232	(2)
Title I, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	513,230	6.77%	513,232	(2)
Title III, Part A: <i>English Language Acq</i>	15,676		15,920	(244)
Title III, Part A - June 30, 2018 Deferred Revenue	_____		-	-
	15,676	0.21%	15,920	(244)
Total Restricted Federal Resources	528,906	6.98%	529,152	(246)
Totals	<u>\$ 7,580,981</u>	<u>100.01%</u>	<u>\$ 7,425,830</u>	<u>\$ 155,152</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 6,005,234		\$ 5,906,084	\$ 99,151
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	<u>6,005,234</u>	<u>90.42%</u>	<u>5,906,084</u>	<u>99,151</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	621,403		621,721	(318)
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>621,403</u>	<u>9.36%</u>	<u>621,721</u>	<u>(318)</u>
Title III, Part A: <i>English Language Acq</i>	15,676		15,942	(266)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>15,676</u>	<u>0.24%</u>	<u>15,942</u>	<u>(266)</u>
Total Restricted Federal Resources	<u>637,079</u>	<u>9.60%</u>	<u>637,662</u>	<u>(583)</u>
Totals	<u>\$ 6,642,313</u>	<u>100.02%</u>	<u>\$ 6,543,746</u>	<u>\$ 98,568</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 5,124,450		\$ 5,042,174	\$ 82,276
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	<u>5,124,450</u>	<u>96.59%</u>	<u>5,042,174</u>	<u>82,276</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	155,190		154,932	258
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>155,190</u>	<u>2.92%</u>	<u>154,932</u>	<u>258</u>
Title III, Part A: <i>English Language Acq</i>	26,263		25,999	264
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>26,263</u>	<u>0.49%</u>	<u>25,999</u>	<u>264</u>
Total Restricted Federal Resources	<u>181,453</u>	<u>3.41%</u>	<u>180,931</u>	<u>522</u>
Totals	<u>\$ 5,305,903</u>	<u>100.00%</u>	<u>\$ 5,223,105</u>	<u>\$ 82,798</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	\$ 3,935,807		\$ 3,842,786	\$ 93,021
General Fund Reserve for Encumbrances at June 30, 2018	-		-	-
Combined General Fund Contribution	3,935,807	98.17%	3,842,786	93,021
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	61,110		60,944	166
Title I, Part A - June 30, 2018 Deferred Revenue	61,110	1.52%	60,944	166
Title III, Part A: <i>English Language Acq</i>	12,577		12,429	148
Title III, Part A - June 30, 2018 Deferred Revenue	12,577	0.31%	12,429	148
Total Restricted Federal Resources	73,687	1.83%	73,374	313
Totals	\$ 4,009,494	100.00%	\$ 3,916,159	\$ 93,335

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 75 GREAT FALLS

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,486,832		\$ 2,385,583	\$ 101,249
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	2,486,832	99.58%	2,385,583	101,249
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	8,610		8,492	118
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	8,610	0.34%	8,492	118
Title III, Part A: <i>English Language Acq</i>	2,078		1,998	80
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	2,078	0.08%	1,998	80
Total Restricted Federal Resources	10,688	0.42%	10,490	198
Totals	<u>\$ 2,497,520</u>	<u>100.00%</u>	<u>\$ 2,396,072</u>	<u>\$ 101,447</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 302 Single Gender School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 943,170		\$ 887,618	\$ 55,552
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	943,170	98.14%	887,618	55,552
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	14,700		14,706	(6)
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	14,700	1.53%	14,706	(6)
Title III, Part A: <i>English Language Acq</i>	3,295		3,268	27
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	3,295	0.34%	3,268	27
Total Restricted Federal Resources	17,995	1.87%	17,974	21
Totals	<u>\$ 961,165</u>	<u>100.01%</u>	<u>\$ 905,591</u>	<u>\$ 55,574</u>

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

School: No. 304 School of Science, Technology, Engineering, Mathematics (Stem) & School NO. 050

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	\$ 8,602,079		\$ 8,474,984	\$ 127,094
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	8,602,079	95.59%	8,474,984	127,094
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	382,928		382,487	441
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	382,928	4.25%	382,487	441
Title III, Part A: <i>English Language Acq</i>	14,690		14,400	290
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	14,690	0.16%	14,400	290
Total Restricted Federal Resources	397,618	4.41%	396,887	731
Totals	<u>\$ 8,999,697</u>	<u>100.00%</u>	<u>\$ 8,871,871</u>	<u>\$ 127,826</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,204,811		\$ 5,074,047	\$ 130,765
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	5,204,811	93.92%	5,074,047	130,765
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	322,675		322,555	120
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	322,675	5.82%	322,555	120
Title III, Part A: <i>English Language Acq</i>	14,690		14,964	(274)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	14,690	0.27%	14,964	(274)
Total Restricted Federal Resources	337,365	6.09%	337,519	(154)
Totals	\$ 5,542,176	100.01%	\$ 5,411,565	\$ 130,611

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 5,970,367		\$ 5,893,237	\$ 77,130
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	<u>5,970,367</u>	<u>93.86%</u>	<u>5,893,237</u>	<u>77,130</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	376,834		376,624	210
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>376,834</u>	<u>5.92%</u>	<u>376,624</u>	<u>210</u>
Title III, Part A: <i>English Language Acq</i>	14,690		14,632	58
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>14,690</u>	<u>0.23%</u>	<u>14,632</u>	<u>58</u>
Total Restricted Federal Resources	<u>391,524</u>	<u>6.15%</u>	<u>391,256</u>	<u>268</u>
Totals	<u>\$ 6,361,891</u>	<u>100.01%</u>	<u>\$ 6,284,493</u>	<u>\$ 77,398</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 5,913,178		\$ 5,745,588	\$ 167,590
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	<u>5,913,178</u>	<u>91.28%</u>	<u>5,745,588</u>	<u>167,590</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	551,025		550,706	319
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>551,025</u>	<u>8.50%</u>	<u>550,706</u>	<u>319</u>
Title III, Part A: <i>English Language Acq</i>	14,690		14,901	(211)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>14,690</u>	<u>0.23%</u>	<u>14,901</u>	<u>(211)</u>
Total Restricted Federal Resources	<u>565,715</u>	<u>8.73%</u>	<u>565,607</u>	<u>108</u>
Totals	<u>\$ 6,478,893</u>	<u>100.01%</u>	<u>\$ 6,311,195</u>	<u>\$ 167,698</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 309 School #16

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,206,174		\$ 5,027,221	\$ 178,953
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	<u>5,206,174</u>	<u>97.08%</u>	<u>5,027,221</u>	<u>178,953</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	134,610		134,613	(3)
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>134,610</u>	<u>2.51%</u>	<u>134,613</u>	<u>(3)</u>
Title III, Part A: <i>English Language Acq</i>	22,277		22,525	(248)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>22,277</u>	<u>0.42%</u>	<u>22,525</u>	<u>(248)</u>
Total Restricted Federal Resources	<u>156,887</u>	<u>2.93%</u>	<u>157,138</u>	<u>(251)</u>
Totals	<u>\$ 5,363,061</u>	<u>100.01%</u>	<u>\$ 5,184,358</u>	<u>\$ 178,703</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: No. 313 Dr. Hani Awadallah

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	\$ 5,357,657		\$ 5,278,849	\$ 78,808
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	<u>5,357,657</u>	<u>97.14%</u>	<u>5,278,849</u>	<u>78,808</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	135,870		135,695	175
Title I, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>135,870</u>	<u>2.46%</u>	<u>135,695</u>	<u>175</u>
Title III, Part A: <i>English Language Acq</i>	22,529		22,616	(87)
Title III, Part A - June 30, 2018 Deferred Revenue			-	-
	<u>22,529</u>	<u>0.41%</u>	<u>22,616</u>	<u>(87)</u>
Total Restricted Federal Resources	<u>158,399</u>	<u>2.87%</u>	<u>158,311</u>	<u>88</u>
Totals	<u>\$ 5,516,056</u>	<u>100.01%</u>	<u>\$ 5,437,160</u>	<u>\$ 78,896</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: No. 316 New Roberto Clemente

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,273,007		\$ 6,229,011	\$ 43,996
General Fund Reserve for Encumbrances at June 30, 2018			-	-
Combined General Fund Contribution	6,273,007	95.71%	6,229,011	43,996
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	262,499		262,199	300
Title I, Part A - June 30, 2018 Deferred Revenue	262,499	4.00%	-	-
	262,499		262,199	300
Title III, Part A: <i>English Language Acq</i>	19,463		19,665	(202)
Title III, Part A - June 30, 2018 Deferred Revenue	19,463	0.30%	-	-
	19,463		19,665	(202)
Total Restricted Federal Resources	281,962	4.30%	281,864	98
Totals	<u>\$ 6,554,969</u>	<u>100.01%</u>	<u>\$ 6,510,874</u>	<u>\$ 44,095</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	6,754,809	(474,476)	6,280,333	6,192,283	88,050
Grades 1-5 - Salaries of Teachers	36,780,324	352,124	37,132,448	37,086,388	46,060
Grades 1-5 - Salaries of Teachers	54,000	18,993	72,993	65,710	7,283
Grades 6-8 - Salaries of Teachers	23,171,593	(1,300,943)	21,870,650	21,803,963	66,687
Grades 6-8 - Salaries of Teachers	14,000	8,000	22,000	14,900	7,100
Grades 9-12 - Salaries of Teachers	27,474,479	(187,828)	27,286,651	27,256,204	30,447
Grades 9-12 - Salaries of Teachers	8,000	990	8,990	8,668	322
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	3,824,073	(31,951)	3,792,122	3,717,258	74,864
Purchased Professional-Educational Services	49,196	10,029	59,225	50,655	8,570
Purchased Technical Services	65,245	9,143	74,388	57,456	16,932
Other Purchased Services (400-500 series)	58,955	(8,400)	50,555	24,917	25,638
General Supplies	2,061,535	80,515	2,142,050	1,924,402	217,647
Textbooks	73,252	(5,106)	68,146	55,172	12,975
Other Objects	29,830	1,400	31,230	17,751	13,480
TOTAL REGULAR PROGRAMS - INSTRUCTION	100,419,291	(1,527,510)	98,891,781	98,275,726	616,055
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,141,530	(95,166)	1,046,364	1,035,806	10,558
Other Salaries for Instruction	671,927	(37,389)	634,538	596,454	38,084
Purchased Professional-Educational Services	3,000	-	3,000	3,000	-
General Supplies	23,050	1,036	24,086	12,601	11,486
Textbooks	3,300	-	3,300	580	2,720
Total Cognitive - Mild	1,842,807	(131,518)	1,711,289	1,648,441	62,848
Cognitive - Moderate:					
Salaries of Teachers	764,784	3,074	767,858	744,158	23,700
Other Salaries for Instruction	431,226	43,521	474,747	417,138	57,609
General Supplies	9,050	-	9,050	6,078	2,972
Textbooks	100	-	100	-	100
Total Cognitive - Moderate	1,205,160	46,595	1,251,755	1,167,374	84,381
Learning and/or Language Disabilities:					
Salaries of Teachers	4,151,912	(10,778)	4,141,134	3,977,445	163,689
Other Salaries for Instruction	2,157,835	374,987	2,532,822	2,328,114	204,709
Purchased Professional-Educational Services	95	(95)	-	-	-
General Supplies	38,360	95	38,455	29,407	9,048
Textbooks	6,184	-	6,184	571	5,613
Other Objects	415	-	415	110	305
Total Learning and/or Language Disabilities	6,354,801	364,210	6,719,011	6,335,646	383,364
Visual Impairments:					
General Supplies	200	-	200	-	200
Total Visual Impairments	200	-	200	-	200
Auditory Impairments:					
Salaries of Teachers	55,952	(55,952)	-	-	-
Total Auditory Impairments	55,952	(55,952)	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	792,687	97,927	890,614	864,543	26,071
Other Salaries for Instruction	677,511	84,362	761,873	731,931	29,942
General Supplies	4,700	-	4,700	4,448	252
Textbooks	300	-	300	-	300
Total Behavioral Disabilities	1,475,198	182,289	1,657,487	1,600,921	56,566
Multiple Disabilities:					
Salaries of Teachers	640,614	145,279	785,893	743,469	42,424
Other Salaries for Instruction	587,507	(34,296)	553,211	485,634	67,577
General Supplies	5,004	-	5,004	3,339	1,665
Textbooks	1,900	-	1,900	489	1,411
Total Multiple Disabilities	1,235,025	110,983	1,346,008	1,232,931	113,077

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<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>
Resource Room/Resource Center:					
Salaries of Teachers	18,464,587	(1,017,170)	17,447,417	17,321,047	126,370
Other Salaries for Instruction	651,305	(78,835)	572,470	524,518	47,953
Purchased Professional-Educational Services	130	(130)	-	-	-
General Supplies	57,784	130	57,914	45,598	12,316
Textbooks	866	-	866	66	800
Other Objects	210	-	210	103	107
Total Resource Room/Resource Center	19,174,882	(1,096,004)	18,078,878	17,891,331	187,546
Autism:					
Salaries of Teachers	1,907,730	(196,865)	1,710,865	1,687,799	23,066
Other Salaries for Instruction	1,088,525	108,302	1,196,827	1,178,152	18,675
General Supplies	15,385	-	15,385	14,189	1,196
Total Autism	3,011,640	(88,564)	2,923,076	2,880,139	42,937
TOTAL SPECIAL EDUCATION - INSTRUCTION	34,355,665	(667,962)	33,687,703	32,756,783	930,920
Bilingual Education - Instruction:					
Salaries of Teachers	13,148,262	(112,333)	13,035,929	12,856,964	178,964
Other Salaries for Instruction	634,223	34,674	668,897	613,035	55,862
Purchased Professional-Educational Services	630	(630)	-	-	-
General Supplies	175,759	(6,358)	169,401	128,386	41,015
Textbooks	7,880	-	7,880	280	7,600
Other Objects	2,150	-	2,150	498	1,652
Total Bilingual Education - Instruction	13,968,904	(84,647)	13,884,257	13,599,163	285,093
School-Spon. Cocurricular Actvts. - Inst.:					
Salaries	149,977	(30,329)	119,648	76,243	43,405
Purchased Services (300-500 series)	1,190	-	1,190	-	1,190
Supplies and Materials	2,384	-	2,384	1,152	1,232
Other Objects	450	-	450	385	65
Total School-Spon. Cocurricular Actvts. - Inst.	154,001	(30,329)	123,672	77,780	45,892
School-Spon. Cocurricular Athletics - Inst.:					
Salaries	1,142,001	35,531	1,177,532	1,154,860	22,672
Purchased Services (300-500 series)	373,670	(179,854)	193,816	172,061	21,755
Supplies and Materials	155,000	42,247	197,247	189,757	7,490
Other Objects	22,000	-	22,000	19,040	2,960
Total School-Spon. Cocurricular Athletics - Inst.	1,692,671	(102,075)	1,590,596	1,535,718	54,878
Before/After School Programs - Instruction					
Salaries of Teachers	97,490	76,928	174,418	123,514	50,904
Other Salaries for Instruction	15,435	19,150	34,585	24,668	9,917
Other Salaries for Instruction	3,060	(2,820)	240	240	-
Supplies and Materials	5,000	850	5,850	-	5,850
Total Before/After School Programs - Instruction	120,985	94,108	215,093	148,422	66,671
Before/After School Programs - Support					
Salaries	2,720	21,316	24,036	24,036	-
Total Before/After School Programs - Support	2,720	21,316	24,036	24,036	-
Total Before/After School Programs	123,705	115,423	239,128	172,458	66,671
Summer School - Instruction					
Salaries of Teachers	8,024	-	8,024	4,920	3,104
Total Summer School - Instruction	8,024	-	8,024	4,920	3,104
Summer School - Support					
Salaries	1,008	-	1,008	880	128
Total Summer School - Support	1,008	-	1,008	880	128
Total Summer School	9,032	-	9,032	5,800	3,232
Alternative Education Program - Instruction					
Salaries of Teachers	2,342,917	(21,418)	2,321,499	2,321,499	-
Other Salaries for Instruction	165,826	9,525	175,351	173,351	2,000
General Supplies	19,038	199	19,237	13,452	5,785
Textbooks	1,000	-	1,000	-	1,000
Other Objects	500	-	500	472	28
Total Alternative Education Program - Instruction	2,529,281	(11,694)	2,517,587	2,508,773	8,813

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>District-wide</u>	<u>Original</u> <u>Budget</u>	<u>Budget</u> <u>Adjustments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u>
Alternative Education Program - Support					
Salaries	519,057	223,206	742,263	640,475	101,788
Purchased Services (400-500 series)	550	-	550	-	550
Supplies and Materials	12,355	(1,541)	10,814	6,708	4,106
Other Objects	1,500	-	1,500	-	1,500
Total Alternative Education Program - Support	<u>533,462</u>	<u>221,665</u>	<u>755,127</u>	<u>647,183</u>	<u>107,945</u>
Total Alternative Education Program	<u>3,062,743</u>	<u>209,971</u>	<u>3,272,714</u>	<u>3,155,956</u>	<u>116,758</u>
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	49,692	77,190	126,882	126,882	-
Other Purchased Services (400-500 series)	100	-	100	-	100
Total Supplemental/At-Risk Programs - Instruction	<u>49,792</u>	<u>77,190</u>	<u>126,982</u>	<u>126,882</u>	<u>100</u>
Other Supplemental/At-Risk Programs - Support					
Salaries	203,580	(23,664)	179,916	179,916	-
Supplies and Materials	4,625	-	4,625	4,431	194
Other Objects	200	-	200	200	-
Total Other Supplemental/At-Risk Programs - Support	<u>208,405</u>	<u>(23,664)</u>	<u>184,741</u>	<u>184,548</u>	<u>194</u>
Total Other Supplemental/At-Risk Programs	<u>258,197</u>	<u>53,526</u>	<u>311,723</u>	<u>311,430</u>	<u>294</u>
Total Instruction	<u>154,044,209</u>	<u>(2,033,603)</u>	<u>152,010,606</u>	<u>149,890,814</u>	<u>2,119,793</u>
Undistributed Expend. - Attend. & Social Work:					
Salaries	499,656	8,518	508,174	457,271	50,903
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	123,924	34,570	158,494	100,175	58,319
Salaries of Community/School Coordinators	375,594	(25,037)	350,557	350,557	0
Supplies and Materials	6,300	(6,100)	200	-	200
Total Undistributed Expend. - Attend. & Social Work	<u>1,005,474</u>	<u>11,951</u>	<u>1,017,425</u>	<u>908,003</u>	<u>109,422</u>
Undistributed Expenditures - Health Services:					
Salaries	3,974,312	(2,787)	3,971,525	3,769,731	201,794
Supplies and Materials	8,352	(102)	8,250	5,177	3,073
Total Undistributed Expenditures - Health Services	<u>4,084,446</u>	<u>(42,776)</u>	<u>4,041,670</u>	<u>3,835,802</u>	<u>205,868</u>
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	4,348,112	2,197,183	6,545,295	6,460,456	84,839
Salaries of Secretarial and Clerical Assistants	149,703	147,446	297,149	297,149	-
Purchased Professional - Educational Services	4,000	1,300	5,300	2,620	2,680
Supplies and Materials	32,400	(3,442)	28,958	22,190	6,768
Total Undist. Expend. - Guidance Services	<u>4,605,321</u>	<u>2,368,429</u>	<u>6,973,750</u>	<u>6,879,462</u>	<u>94,288</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	2,706,869	(120,096)	2,586,773	2,527,083	59,690
Salaries of Other Professional Staff	-	263,190	263,190	263,190	-
Salaries of Secr and Clerical Assis.	49,251	8,622	57,873	57,873	-
Other Salaries	-	72,230	72,230	72,230	-
Sal of Facilitators, Math & Literacy Coaches	97,042	22,870	119,912	96,642	23,270
Purchased Prof- Educational Services	160,800	10,200	171,000	167,000	4,000
Other Purch Prof. and Tech. Services	210,396	110,242	320,638	320,638	-
Other Purch Services (400-500)	7,500	-	7,500	-	7,500
Supplies and Materials	130,608	(554)	130,054	127,606	2,448
Total Undist. Expend. - Improvement of Inst. Serv.	<u>3,362,466</u>	<u>366,705</u>	<u>3,729,171</u>	<u>3,632,263</u>	<u>96,908</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	1,837,587	143,374	1,980,961	1,911,766	69,195
Purchased Professional and Technical Services	108,058	440	108,498	107,335	1,163
Other Purchased Services (400-500 series)	4,999	(1,599)	3,400	1,797	1,603
Supplies and Materials	65,583	(18,325)	47,258	30,805	16,453
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>2,016,227</u>	<u>123,890</u>	<u>2,140,117</u>	<u>2,051,703</u>	<u>88,414</u>
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	3,445	(1,400)	2,045	-	2,045
Other Purchased Services (400-500 series)	3,650	4,500	8,150	4,144	4,006
Supplies and Materials	23,184	(19,384)	3,800	2,724	1,076
Total Undist. Expend. - Instructional Staff Training Serv.	<u>30,279</u>	<u>(16,284)</u>	<u>13,995</u>	<u>6,868</u>	<u>7,127</u>
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	12,364,635	1,524,387	13,889,022	13,745,255	143,766
Salaries of Other Professional Staff	-	9,460	9,460	9,420	40

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>District-wide</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>
Salaries of Secretarial and Clerical Assistants	3,974,225	91,739	4,065,964	3,914,366	151,598
Other Purchased Services (400-500 series)	63,721	(9,044)	54,677	17,138	37,539
Supplies and Materials	271,233	(38,449)	232,784	195,634	37,150
Other Objects	22,600	(1,480)	21,120	9,155	11,965
Total Undist. Expend. - Support Serv. - School Admin.	16,900,120	1,542,574	18,442,694	18,060,635	382,059
Undist. Expend. - Custodial Services					
Salaries	2,703,379	39,167	2,742,546	2,564,622	177,924
Salaries of Non-instructional Aides	1,523,011	(727,014)	795,997	478,962	317,036
General Supplies	30,846	4,052	34,898	21,653	13,246
Total Undist. Expend. - Custodial Services	4,351,220	(683,795)	3,667,425	3,138,318	529,107
Undist. Expend. - Security					
Salaries	2,276,943	(42,847)	2,234,096	2,197,396	36,701
General Supplies	54,025	(1,376)	52,649	44,143	8,506
Other Purchased Services	-	112	112	112	-
Total Undist. Expend. - Security	2,528,326	(27,412)	2,500,914	2,433,551	67,363
Total Undist. Expend. - Oper. & Maint. Of Plant	7,024,217	(702,857)	6,321,360	5,703,987	617,372
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	437,878	(54,288)	383,590	356,451	27,139
Total Undist. Expend. - Student Transportation Serv.	480,203	(52,293)	427,910	385,668	42,242
UNALLOCATED BENEFITS					
Social Security Contributions	2,447,030	402,352	2,849,382	2,169,410	679,972
Other Retirement Contributions - Regular	1,466,072	862,641	2,328,713	2,232,339	96,373
Health Benefits	53,978,846	(1,420,048)	52,558,798	52,118,290	440,508
TOTAL UNALLOCATED BENEFITS	58,602,180	(145,039)	58,457,141	57,219,650	1,237,491
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	59,312,412	(135,024)	59,177,388	57,919,260	1,258,129
TOTAL UNDISTRIBUTED EXPENDITURES	99,144,395	3,562,592	102,706,987	99,805,158	2,901,828
TOTAL CURRENT EXPENDITURES	253,188,604	1,528,989	254,717,593	249,695,972	5,021,621
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Kindergarten	-	7,787	7,787	7,767	20
Grades 1-5	6,000	8,737	14,737	14,727	10
Grades 6-8	20,700	-	20,700	9,867	10,833
Grades 9-12	15,000	21,770	36,770	32,213	4,557
Athletic Activities	-	15,000	15,000	10,745	4,255
Total Equipment	41,700	53,294	94,994	75,318	19,675
TOTAL CAPITAL OUTLAY	41,700	53,294	94,994	75,318	19,675
District-wide School Based Expenditures	253,230,304	1,582,283	254,812,587	249,771,290	5,041,296
Other Financing Sources:					
Operating Transfer In	253,230,304	1,582,283	254,812,587	249,771,290	5,041,296
Total Other Financing Sources	253,230,304	1,582,283	254,812,587	249,771,290	5,041,296
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, 2018**

<u>School: No. 1</u>	<u>Original</u>	<u>Final</u>		<u>Variance</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-001-000-0000-000	Kindergarten - Salaries of Teachers	121,847.00	127,445.00	127,445.00	-
15-120-100-101-001-000-0000-000	Grades 1-5 - Salaries of Teachers	927,158.00	730,141.49	730,141.49	-
15-120-100-101-001-054-0000-000	Grades 1-5 - Salaries of Teachers	2,000.00	7,467.00	7,466.70	0.30
Regular Programs - Undistributed Instruction					
15-190-100-106-001-000-0000-000	Other Salaries for Instruction	77,327.00	77,327.00	77,327.00	-
15-190-100-320-001-000-0000-000	Purchased Professional-Educational Services	-	5,000.00	5,000.00	-
15-190-100-610-001-000-0000-000	General Supplies	24,753.00	22,753.00	22,225.85	527.15
	TOTAL REGULAR PROGRAMS - INSTRUCTION	1,153,085.00	970,133.49	969,606.04	527.45
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-106-001-000-0000-000	Other Salaries for Instruction	31,212.00	31,212.00	23,183.25	8,028.75
	Total Learning and/or Language Disabilities	31,212.00	31,212.00	23,183.25	8,028.75
Multiple Disabilities:					
15-212-100-101-001-000-0000-000	Salaries of Teachers	53,160.00	53,265.00	53,265.00	-
15-212-100-106-001-000-0000-000	Other Salaries for Instruction	51,404.00	51,404.00	38,253.00	13,151.00
	Total Multiple Disabilities	104,564.00	104,669.00	91,518.00	13,151.00
Resource Room/Resource Center:					
15-213-100-101-001-000-0000-000	Salaries of Teachers	298,286.00	274,930.00	274,930.00	-
	Total Resource Room/Resource Center	298,286.00	274,930.00	274,930.00	-
	TOTAL SPECIAL EDUCATION - INSTRUCTION	434,062.00	410,811.00	389,631.25	21,179.75
Bilingual Education - Instruction					
15-240-100-101-001-000-0000-000	Salaries of Teachers	66,106.00	67,805.00	67,805.00	-
	Total Bilingual Education - Instruction	66,106.00	67,805.00	67,805.00	-
Before/After School Programs - Instruction					
15-421-100-101-001-061-0000-000	Salaries of Teachers	2,000.00	2,949.50	2,949.50	-
	Total Before/After School Programs - Instruction	2,000.00	2,949.50	2,949.50	-
	Total Before/After School Programs	2,000.00	2,949.50	2,949.50	-
	Total Instruction and At-Risk Programs	1,655,253.00	1,451,698.99	1,429,991.79	21,707.20
Undistributed Expend. - Attend. & Social Work					
15-000-211-174-001-000-0000-000	Salaries of Community/School Coordinators	39,311.00	39,311.04	39,311.04	-
	Total Undistributed Expend. - Attend. & Social Work	39,311.00	39,311.04	39,311.04	-
Undistributed Expenditures - Health Services					
15-000-213-100-001-000-0000-000	Salaries	-	95,557.84	95,557.84	-
	Total Undistributed Expenditures - Health Services	-	95,557.84	95,557.84	-
Undist. Expend. - Guidance Services					
15-000-218-104-001-000-0000-000	Salaries of Other Professional Staff	30,330.00	30,330.10	30,330.10	-
	Total Undist. Expend. - Guidance Services	30,330.00	30,330.10	30,330.10	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-001-000-0000-000	Salaries	67,585.00	75,031.50	75,031.50	-
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	67,585.00	75,031.50	75,031.50	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-001-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	122,726.00	122,726.00	121,940.99	785.01
15-000-240-105-001-000-0000-000	Salaries of Secretarial and Clerical Assistants	32,742.00	24,544.63	24,544.63	-
15-000-240-600-001-000-0000-000	Supplies and Materials	3,090.00	3,090.00	2,990.60	99.40
	Total Undist. Expend. - Support Serv. - School Admin.	158,558.00	150,360.63	149,476.22	884.41
Undist. Expend. - Custodial Services					
15-000-262-100-001-000-0000-000	Salaries	30,363.00	30,363.00	30,312.52	50.48
15-000-262-107-001-000-0000-000	Salaries of Non-instructional Aides	29,280.00	27,663.00	10,495.46	17,167.54
15-000-262-610-001-000-0000-000	General Supplies	1,001.00	1,001.00	893.33	107.67
	Total Undist. Expend. - Custodial Services	60,644.00	59,027.00	41,701.31	17,325.69
Undist. Expend. - Security					
15-000-266-100-001-000-0000-000	Salaries	50,687.00	50,687.00	50,687.00	-
	Total Undist. Expend. - Security	50,687.00	50,687.00	50,687.00	-
	Total Undist. Expend. - Oper. & Maint. Of Plant	111,331.00	109,714.00	92,388.31	17,325.69
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-001-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	2,101.00	2,101.00	2,101.00	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 1</u>	<u>Original</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Total Undist. Expend. - Student Transportation Serv.	2,101.00	2,101.00	2,101.00	-
UNALLOCATED BENEFITS				
15-000-291-220-001-000-0000-000 Social Security Contributions	29,938.00	33,610.00	25,342.53	8,267.47
15-000-291-249-001-000-0000-000 Other Retirement Contributions - Regular	7,624.00	11,127.16	11,016.30	110.86
15-000-291-270-001-000-0000-000 Health Benefits	611,583.00	544,541.11	540,227.46	4,313.65
TOTAL UNALLOCATED BENEFITS	<u>649,145.00</u>	<u>589,278.27</u>	<u>576,586.29</u>	<u>12,691.98</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>649,145.00</u>	<u>589,278.27</u>	<u>576,586.29</u>	<u>12,691.98</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>1,058,361.00</u>	<u>1,091,684.38</u>	<u>1,060,782.30</u>	<u>30,902.08</u>
TOTAL CURRENT EXPENDITURES	<u>2,713,614.00</u>	<u>2,543,383.37</u>	<u>2,490,774.09</u>	<u>52,609.28</u>
TOTAL SCHOOL BASED EXPENDITURES	<u>2,713,614.00</u>	<u>2,543,383.37</u>	<u>2,490,774.09</u>	<u>52,609.28</u>
Other Financing Sources:				
		Operating Transfer In		
Total Other Financing Sources	<u>2,713,614.00</u>	<u>2,543,383.37</u>	<u>2,490,774.09</u>	<u>52,609.28</u>
Fund Balance, July 1	-	-	-	-
Fund Balance, June 30	<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, 2018**

<u>School: No. 2</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-002-000-0000-000	Kindergarten - Salaries of Teachers	214,768.00	162,013.00	162,013.00	-
15-120-100-101-002-000-0000-000	Grades 1-5 - Salaries of Teachers	884,489.00	854,064.43	854,064.43	-
15-130-100-101-002-000-0000-000	Grades 6-8 - Salaries of Teachers	649,850.00	485,251.23	485,251.23	-
Regular Programs - Undistributed Instruction					
15-190-100-106-002-000-0000-000	Other Salaries for Instruction	78,866.00	78,866.00	74,821.51	4,044.49
15-190-100-500-002-000-0000-000	Other Purchased Services (400-500 series)	3,200.00	100.00	-	100.00
15-190-100-610-002-000-0000-000	General Supplies	61,250.00	63,250.00	61,573.19	1,676.81
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>1,892,423.00</u>	<u>1,643,544.66</u>	<u>1,637,723.36</u>	<u>5,821.30</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-002-000-0000-000	Salaries of Teachers	271,976.00	271,976.00	271,059.07	916.93
15-204-100-106-002-000-0000-000	Other Salaries for Instruction	184,370.00	184,370.00	183,553.40	816.60
15-204-100-610-002-000-0000-000	General Supplies	5,500.00	5,500.00	5,500.00	-
Total Learning and/or Language Disabilities		<u>461,846.00</u>	<u>461,846.00</u>	<u>460,112.47</u>	<u>1,733.53</u>
Resource Room/Resource Center:					
15-213-100-101-002-000-0000-000	Salaries of Teachers	491,950.00	426,024.00	423,290.25	2,733.75
Total Resource Room/Resource Center		<u>491,950.00</u>	<u>426,024.00</u>	<u>423,290.25</u>	<u>2,733.75</u>
Autism:					
15-214-100-101-002-000-0000-000	Salaries of Teachers	544,792.00	517,214.78	517,214.78	-
15-214-100-106-002-000-0000-000	Other Salaries for Instruction	259,008.00	259,008.00	255,431.17	3,576.83
15-214-100-610-002-000-0000-000	General Supplies	6,500.00	6,500.00	6,357.72	142.28
Total Autism		<u>810,300.00</u>	<u>782,722.78</u>	<u>779,003.67</u>	<u>3,719.11</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>1,764,096.00</u>	<u>1,670,592.78</u>	<u>1,662,406.39</u>	<u>8,186.39</u>
Bilingual Education - Instruction					
15-240-100-101-002-000-0000-000	Salaries of Teachers	420,856.00	365,328.50	365,328.50	-
15-240-100-106-002-000-0000-000	Other Salaries for Instruction	47,987.00	47,987.00	47,237.00	750.00
15-240-100-610-002-000-0000-000	General Supplies	9,000.00	10,100.00	10,012.27	87.73
Total Bilingual Education - Instruction		<u>477,843.00</u>	<u>423,415.50</u>	<u>422,577.77</u>	<u>837.73</u>
Total Instruction and At-Risk Programs		<u>4,134,362.00</u>	<u>3,737,552.94</u>	<u>3,722,707.52</u>	<u>14,845.42</u>
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-002-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	8,766.00	8,259.98	506.02
Total Undistributed Expend. - Attend. & Social Work		<u>8,766.00</u>	<u>8,766.00</u>	<u>8,259.98</u>	<u>506.02</u>
Undistributed Expenditures - Health Services					
15-000-213-100-002-000-0000-000	Salaries	98,100.00	98,100.00	97,854.75	245.25
15-000-213-600-002-000-0000-000	Supplies and Materials	150.00	150.00	-	150.00
Total Undistributed Expenditures - Health Services		<u>98,250.00</u>	<u>98,250.00</u>	<u>97,854.75</u>	<u>395.25</u>
Undist. Expend. - Guidance Services					
15-000-218-104-002-000-0000-000	Salaries of Other Professional Staff	124,623.00	124,623.00	124,542.80	80.20
15-000-218-600-002-000-0000-000	Supplies and Materials	750.00	-	-	-
Total Undist. Expend. - Guidance Services		<u>125,373.00</u>	<u>124,623.00</u>	<u>124,542.80</u>	<u>80.20</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-002-000-0000-000	Salaries	-	29,552.50	29,552.50	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>-</u>	<u>29,552.50</u>	<u>29,552.50</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-002-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	348,951.00	348,951.00	340,646.76	8,304.24
15-000-240-105-002-000-0000-000	Salaries of Secretarial and Clerical Assistants	102,902.00	119,263.08	119,263.08	-
15-000-240-600-002-000-0000-000	Supplies and Materials	3,200.00	3,950.00	3,415.26	534.74
Total Undist. Expend. - Support Serv. - School Admin.		<u>455,053.00</u>	<u>472,164.08</u>	<u>463,325.10</u>	<u>8,838.98</u>
Undist. Expend. - Custodial Services					
15-000-262-100-002-000-0000-000	Salaries	63,743.00	63,743.00	61,475.00	2,268.00
15-000-262-107-002-000-0000-000	Salaries of Non-instructional Aides	43,203.00	12,429.52	12,429.52	-
Total Undist. Expend. - Custodial Services		<u>106,946.00</u>	<u>76,172.52</u>	<u>73,904.52</u>	<u>2,268.00</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>106,946.00</u>	<u>76,172.52</u>	<u>73,904.52</u>	<u>2,268.00</u>
UNALLOCATED BENEFITS					
15-000-291-220-002-000-0000-000	Social Security Contributions	74,788.00	76,920.00	63,546.29	13,373.71
15-000-291-249-002-000-0000-000	Other Retirement Contributions - Regular	17,102.00	21,665.36	21,449.52	215.84
15-000-291-270-002-000-0000-000	Health Benefits	1,489,147.00	1,403,943.26	1,395,392.93	8,550.33
TOTAL UNALLOCATED BENEFITS		<u>1,581,037.00</u>	<u>1,502,528.62</u>	<u>1,480,388.74</u>	<u>22,139.88</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,581,037.00</u>	<u>1,502,528.62</u>	<u>1,480,388.74</u>	<u>22,139.88</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 2</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL UNDISTRIBUTED EXPENDITURES	2,375,425.00	2,312,056.72	2,277,828.39	34,228.33
TOTAL CURRENT EXPENDITURES	6,509,787.00	6,049,609.66	6,000,535.91	49,073.75
TOTAL SCHOOL BASED EXPENDITURES	6,509,787.00	6,049,609.66	6,000,535.91	49,073.75
Other Financing Sources:				
Operating Transfer In	6,509,787.00	6,049,609.66	6,000,535.91	49,073.75
Total Other Financing Sources	6,509,787.00	6,049,609.66	6,000,535.91	49,073.75
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, 2018**

<u>School: No. 3</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-003-000-0000-000	Kindergarten - Salaries of Teachers	117,966.00	117,966.00	117,170.00	796.00
15-120-100-101-003-000-0000-000	Grades 1-5 - Salaries of Teachers	981,795.00	910,390.00	904,307.86	6,082.14
15-130-100-101-003-000-0000-000	Grades 6-8 - Salaries of Teachers	515,369.00	473,079.86	473,079.86	-
Regular Programs - Undistributed Instruction					
15-190-100-106-003-000-0000-000	Other Salaries for Instruction	-	32,485.02	32,485.02	-
15-190-100-610-003-000-0000-000	General Supplies	32,478.00	32,478.00	32,166.71	311.29
TOTAL REGULAR PROGRAMS - INSTRUCTION		1,647,608.00	1,566,398.88	1,559,209.45	7,189.43
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-003-000-0000-000	Salaries of Teachers	441,014.00	442,382.00	442,382.00	-
15-213-100-610-003-000-0000-000	General Supplies	8,250.00	8,250.00	8,104.41	145.59
Total Resource Room/Resource Center		449,264.00	450,632.00	450,486.41	145.59
TOTAL SPECIAL EDUCATION - INSTRUCTION		449,264.00	450,632.00	450,486.41	145.59
Bilingual Education - Instruction					
15-240-100-101-003-000-0000-000	Salaries of Teachers	157,127.00	157,732.00	157,732.00	-
15-240-100-106-003-000-0000-000	Other Salaries for Instruction	30,911.00	30,911.00	24,488.00	6,423.00
15-240-100-610-003-000-0000-000	General Supplies	13,800.00	13,800.00	13,479.85	320.15
Total Bilingual Education - Instruction		201,838.00	202,443.00	195,699.85	6,743.15
Before/After School Programs - Instruction					
15-421-100-101-003-061-0000-000	Salaries of Teachers	-	2,218.00	323.00	1,895.00
Total Before/After School Programs - Instruction		-	2,218.00	323.00	1,895.00
Total Before/After School Programs		-	2,218.00	323.00	1,895.00
Total Instruction and At-Risk Programs		2,298,710.00	2,221,691.88	2,205,718.71	15,973.17
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-003-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	8,766.00	8,621.65	144.35
Total Undistributed Expend. - Attend. & Social Work		8,766.00	8,766.00	8,621.65	144.35
Undistributed Expenditures - Health Services					
15-000-213-100-003-000-0000-000	Salaries	91,822.00	59,605.00	59,605.00	-
15-000-213-600-003-000-0000-000	Supplies and Materials	250.00	250.00	250.00	-
Total Undistributed Expenditures - Health Services		92,072.00	59,855.00	59,855.00	-
Undist. Expend. - Guidance Services					
15-000-218-104-003-000-0000-000	Salaries of Other Professional Staff	120,130.00	120,130.00	119,534.30	595.70
15-000-218-600-003-000-0000-000	Supplies and Materials	600.00	600.00	492.11	107.89
Total Undist. Expend. - Guidance Services		120,730.00	120,730.00	120,026.41	703.59
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-003-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	227,765.00	228,262.00	228,262.00	-
15-000-240-105-003-000-0000-000	Salaries of Secretarial and Clerical Assistants	48,501.00	48,501.00	48,501.00	-
15-000-240-590-003-000-0000-000	Other Purchased Services (400-500 series)	572.00	572.00	310.00	262.00
15-000-240-600-003-000-0000-000	Supplies and Materials	9,000.00	9,000.00	8,960.46	39.54
Total Undist. Expend. - Support Serv. - School Admin.		285,838.00	286,335.00	286,033.46	301.54
Undist. Expend. - Custodial Services					
15-000-262-100-003-000-0000-000	Salaries	50,248.00	51,150.00	51,150.00	-
15-000-262-107-003-000-0000-000	Salaries of Non-instructional Aides	57,843.00	21,152.38	21,152.38	-
Total Undist. Expend. - Custodial Services		108,091.00	72,302.38	72,302.38	-
Total Undist. Expend. - Oper. & Maint. Of Plant		108,091.00	72,302.38	72,302.38	-
UNALLOCATED BENEFITS					
15-000-291-220-003-000-0000-000	Social Security Contributions	27,719.00	28,157.00	17,491.46	10,665.54
15-000-291-249-003-000-0000-000	Other Retirement Contributions - Regular	14,003.00	17,419.47	17,245.93	173.54
15-000-291-270-003-000-0000-000	Health Benefits	829,963.00	882,036.31	876,050.56	5,985.75
TOTAL UNALLOCATED BENEFITS		871,685.00	927,612.78	910,787.95	16,824.83
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		871,685.00	927,612.78	910,787.95	16,824.83
TOTAL UNDISTRIBUTED EXPENDITURES		1,487,182.00	1,475,601.16	1,457,626.85	17,974.31
TOTAL CURRENT EXPENDITURES		3,785,892.00	3,697,293.04	3,663,345.56	33,947.48
TOTAL SCHOOL BASED EXPENDITURES		3,785,892.00	3,697,293.04	3,663,345.56	33,947.48
Other Financing Sources:					
Operating Transfer In		3,785,892.00	3,697,293.04	3,663,345.56	33,947.48
Total Other Financing Sources		3,785,892.00	3,697,293.04	3,663,345.56	33,947.48
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, 2018**

<u>School: No. 4</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-120-100-101-004-000-0000-000	Grades 1-5 - Salaries of Teachers	1,137,168.00	1,072,388.27	1,072,388.27	-
15-120-100-101-004-054-0000-000	Grades 1-5 - Salaries of Teachers	-	330.00	330.00	-
15-130-100-101-004-000-0000-000	Grades 6-8 - Salaries of Teachers	1,107,846.00	948,776.55	948,776.55	-
Regular Programs - Undistributed Instruction					
15-190-100-610-004-000-0000-000	General Supplies	49,650.00	44,597.00	29,591.69	15,005.31
15-190-100-640-004-000-0000-000	Textbooks	6,000.00	6,000.00	4,968.57	1,031.43
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,300,664.00	2,072,091.82	2,056,055.08	16,036.74
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-004-000-0000-000	Salaries of Teachers	395,030.00	338,653.70	338,653.70	-
15-204-100-106-004-000-0000-000	Other Salaries for Instruction	127,077.00	127,077.00	115,759.55	11,317.45
Total Learning and/or Language Disabilities		522,107.00	465,730.70	454,413.25	11,317.45
Resource Room/Resource Center:					
15-213-100-101-004-000-0000-000	Salaries of Teachers	479,039.00	418,471.55	418,471.55	-
Total Resource Room/Resource Center		479,039.00	418,471.55	418,471.55	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		1,001,146.00	884,202.25	872,884.80	11,317.45
Bilingual Education - Instruction					
15-240-100-101-004-000-0000-000	Salaries of Teachers	102,342.00	102,342.00	91,084.38	11,257.62
Total Bilingual Education - Instruction		102,342.00	102,342.00	91,084.38	11,257.62
Total Instruction and At-Risk Programs		3,404,152.00	3,058,636.07	3,020,024.26	38,611.81
Undistributed Expenditures - Health Services					
15-000-213-100-004-000-0000-000	Salaries	66,765.00	76,458.00	76,458.00	-
15-000-213-600-004-000-0000-000	Supplies and Materials	150.00	150.00	-	150.00
Total Undistributed Expenditures - Health Services		66,915.00	76,608.00	76,458.00	150.00
Undist. Expend. - Guidance Services					
15-000-218-104-004-000-0000-000	Salaries of Other Professional Staff	125,454.00	125,454.00	124,554.40	899.60
15-000-218-600-004-000-0000-000	Supplies and Materials	150.00	150.00	60.12	89.88
Total Undist. Expend. - Guidance Services		125,604.00	125,604.00	124,614.52	989.48
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-004-000-0000-000	Salaries	52,560.00	67,922.80	67,922.80	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library		52,560.00	67,922.80	67,922.80	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-004-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	402,950.00	405,985.01	405,984.98	0.03
15-000-240-105-004-000-0000-000	Salaries of Secretarial and Clerical Assistants	110,024.00	127,354.92	127,354.92	-
15-000-240-600-004-000-0000-000	Supplies and Materials	6,000.00	6,000.00	5,979.25	20.75
Total Undist. Expend. - Support Serv. - School Admin.		518,974.00	539,339.93	539,319.15	20.78
Undist. Expend. - Custodial Services					
15-000-262-100-004-000-0000-000	Salaries	63,021.00	63,021.00	60,625.00	2,396.00
15-000-262-107-004-000-0000-000	Salaries of Non-instructional Aides	21,960.00	21,960.00	4,898.51	17,061.49
15-000-262-610-004-000-0000-000	General Supplies	500.00	500.00	-	500.00
Total Undist. Expend. - Custodial Services		85,481.00	85,481.00	65,523.51	19,957.49
Undist. Expend. - Security					
15-000-266-100-004-000-0000-000	Salaries	52,137.00	-	-	-
Total Undist. Expend. - Security		52,137.00	-	-	-
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		137,618.00	85,481.00	65,523.51	19,957.49
15-000-270-512-004-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000.00	5,000.00	5,000.00	-
Total Undist. Expend. - Student Transportation Serv.		5,000.00	5,000.00	5,000.00	-
UNALLOCATED BENEFITS					
15-000-291-220-004-000-0000-000	Social Security Contributions	42,004.00	46,511.00	28,737.16	17,773.84
15-000-291-249-004-000-0000-000	Other Retirement Contributions - Regular	20,281.00	23,394.69	23,161.62	233.07
15-000-291-270-004-000-0000-000	Health Benefits	1,047,788.00	1,017,181.00	1,005,658.01	11,522.99
TOTAL UNALLOCATED BENEFITS		1,110,073.00	1,087,086.69	1,057,556.79	29,529.90
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,110,073.00	1,087,086.69	1,057,556.79	29,529.90
TOTAL UNDISTRIBUTED EXPENDITURES		2,016,744.00	1,987,042.42	1,936,394.77	50,647.65
TOTAL CURRENT EXPENDITURES		5,420,896.00	5,045,678.49	4,956,419.03	89,259.46
TOTAL SCHOOL BASED EXPENDITURES		5,420,896.00	5,045,678.49	4,956,419.03	89,259.46
Other Financing Sources:					
Operating Transfer In		5,420,896.00	5,045,678.49	4,956,419.03	89,259.46
Total Other Financing Sources		5,420,896.00	5,045,678.49	4,956,419.03	89,259.46
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, 2018**

<u>School: No. 5</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-005-000-0000-000	Kindergarten - Salaries of Teachers	317,182.00	321,032.00	321,032.00	-
15-120-100-101-005-000-0000-000	Grades 1-5 - Salaries of Teachers	2,360,138.00	2,524,739.74	2,524,739.74	-
15-120-100-101-005-056-0000-000	Grades 1-5 - Salaries of Teachers	8,000.00	8,000.00	6,933.44	1,066.56
15-130-100-101-005-000-0000-000	Grades 6-8 - Salaries of Teachers	227,628.00	11,350.03	-	11,350.03
Regular Programs - Undistributed Instruction					
15-190-100-106-005-000-0000-000	Other Salaries for Instruction	247,377.00	276,697.30	265,427.50	11,269.80
15-190-100-320-005-000-0000-000	Purchased Professional-Educational Services	2,496.00	-	-	-
15-190-100-610-005-000-0000-000	General Supplies	67,180.00	69,844.25	68,889.34	954.91
15-190-100-640-005-000-0000-000	Textbooks	2,805.00	2,636.75	2,367.75	269.00
TOTAL REGULAR PROGRAMS - INSTRUCTION		3,232,806.00	3,214,300.07	3,189,389.77	24,910.30
Learning and/or Language Disabilities:					
15-204-100-101-005-000-0000-000	Salaries of Teachers	110,060.00	111,020.00	111,020.00	-
15-204-100-106-005-000-0000-000	Other Salaries for Instruction	34,879.00	38,272.50	38,272.50	-
15-204-100-320-005-000-0000-000	Purchased Professional-Educational Services	95.00	-	-	-
15-204-100-610-005-000-0000-000	General Supplies	2,000.00	2,095.00	1,998.19	96.81
Total Learning and/or Language Disabilities		147,034.00	151,387.50	151,290.69	96.81
Resource Room/Resource Center:					
15-213-100-101-005-000-0000-000	Salaries of Teachers	396,488.00	412,573.00	412,573.00	-
15-213-100-320-005-000-0000-000	Purchased Professional-Educational Services	130.00	-	-	-
15-213-100-610-005-000-0000-000	General Supplies	500.00	630.00	627.64	2.36
Total Resource Room/Resource Center		397,118.00	413,203.00	413,200.64	2.36
TOTAL SPECIAL EDUCATION - INSTRUCTION		544,152.00	564,590.50	564,491.33	99.17
Bilingual Education - Instruction					
15-240-100-101-005-000-0000-000	Salaries of Teachers	382,281.00	440,973.46	440,973.46	-
15-240-100-320-005-000-0000-000	Purchased Professional-Educational Services	630.00	-	-	-
15-240-100-610-005-000-0000-000	General Supplies	2,000.00	2,630.00	2,623.91	6.09
Total Bilingual Education - Instruction		384,911.00	443,603.46	443,597.37	6.09
Total Instruction and At-Risk Programs		4,161,869.00	4,222,494.03	4,197,478.47	25,015.56
Undistributed Expenditures - Health Services					
15-000-213-100-005-000-0000-000	Salaries	97,042.00	97,042.00	93,991.00	3,051.00
15-000-213-600-005-000-0000-000	Supplies and Materials	200.00	200.00	182.76	17.24
Total Undistributed Expenditures - Health Services		97,242.00	97,242.00	94,173.76	3,068.24
Undist. Expend. - Guidance Services					
15-000-218-104-005-000-0000-000	Salaries of Other Professional Staff	152,662.00	174,720.40	173,993.98	726.42
15-000-218-600-005-000-0000-000	Supplies and Materials	750.00	750.00	729.72	20.28
Total Undist. Expend. - Guidance Services		153,412.00	175,470.40	174,723.70	746.70
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-005-000-0000-000	Purchased Prof- Educational Services	10,000.00	10,000.00	10,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		10,000.00	10,000.00	10,000.00	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-005-000-0000-000	Salaries	52,560.00	52,560.00	40,533.68	12,026.32
15-000-222-500-005-000-0000-000	Other Purchased Services (400-500 series)	799.00	-	-	-
15-000-222-600-005-000-0000-000	Supplies and Materials	1,500.00	2,299.00	2,091.18	207.82
Total Undist. Expend. - Edu. Media Serv./Sch. Library		54,859.00	54,859.00	42,624.86	12,234.14
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-005-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	231,778.00	315,575.74	315,575.74	-
15-000-240-105-005-000-0000-000	Salaries of Secretarial and Clerical Assistants	92,110.00	92,110.00	91,699.53	410.47
15-000-240-600-005-000-0000-000	Supplies and Materials	1,712.00	1,712.00	1,702.56	9.44
Total Undist. Expend. - Support Serv. - School Admin.		325,600.00	409,397.74	408,977.83	419.91
Undist. Expend. - Custodial Services					
15-000-262-100-005-000-0000-000	Salaries	64,571.00	64,571.00	62,175.00	2,396.00
15-000-262-107-005-000-0000-000	Salaries of Non-instructional Aides	50,523.00	14,075.24	14,075.24	-
15-000-262-610-005-000-0000-000	General Supplies	3,995.00	3,995.00	3,966.34	28.66
Total Undist. Expend. - Custodial Services		119,089.00	82,641.24	80,216.58	2,424.66
Undist. Expend. - Security					
15-000-266-100-005-000-0000-000	Salaries	36,738.00	36,951.56	36,951.56	-
15-000-266-610-005-000-0000-000	General Supplies	150.00	150.00	150.00	-
Total Undist. Expend. - Security		36,888.00	37,101.56	37,101.56	-
Total Undist. Expend. - Oper. & Maint. Of Plant		155,977.00	119,742.80	117,318.14	2,424.66
UNALLOCATED BENEFITS					
15-000-291-220-005-000-0000-000	Social Security Contributions	61,043.00	69,223.00	48,670.40	20,552.60
15-000-291-249-005-000-0000-000	Other Retirement Contributions - Regular	26,876.00	35,466.06	35,112.72	353.34
15-000-291-270-005-000-0000-000	Health Benefits	1,470,501.00	1,415,912.50	1,404,159.48	11,753.02
TOTAL UNALLOCATED BENEFITS		1,558,420.00	1,520,601.56	1,487,942.60	32,658.96

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 5</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,558,420.00	1,520,601.56	1,487,942.60	32,658.96
TOTAL UNDISTRIBUTED EXPENDITURES	2,355,510.00	2,387,313.50	2,335,760.89	51,552.61
TOTAL CURRENT EXPENDITURES	6,517,379.00	6,609,807.53	6,533,239.36	76,568.17
TOTAL SCHOOL BASED EXPENDITURES	6,517,379.00	6,609,807.53	6,533,239.36	76,568.17
Other Financing Sources:				
Operating Transfer In	6,517,379.00	6,609,807.53	6,533,239.36	76,568.17
Total Other Financing Sources	6,517,379.00	6,609,807.53	6,533,239.36	76,568.17
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, 2018

<u>School: No. 6/APA</u>	<u>Original</u>	<u>Final</u>		<u>Variance</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-006-000-0000-000	Kindergarten - Salaries of Teachers	208,028.00	208,028.00	207,838.00	190.00
15-120-100-101-006-000-0000-000	Grades 1-5 - Salaries of Teachers	1,320,027.00	1,033,581.94	1,033,581.94	-
15-120-100-101-006-056-0000-000	Grades 1-5 - Salaries of Teachers	2,000.00	4,000.00	1,777.80	2,222.20
15-130-100-101-006-000-0000-000	Grades 6-8 - Salaries of Teachers	634,478.00	707,914.62	684,756.76	23,157.86
15-130-100-101-006-056-0000-000	Grades 6-8 - Salaries of Teachers	2,000.00	2,000.00	1,883.34	116.66
Regular Programs - Undistributed Instruction					
15-190-100-106-006-000-0000-000	Other Salaries for Instruction	41,429.00	51,937.80	51,937.80	-
15-190-100-610-006-000-0000-000	General Supplies	44,928.00	44,928.00	34,209.87	10,718.13
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,252,890.00	2,052,390.36	2,015,985.51	36,404.85
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-006-000-0000-000	Salaries of Teachers	363,262.00	311,985.55	311,985.55	-
15-213-100-610-006-000-0000-000	General Supplies	3,570.00	3,570.00	3,570.00	-
Total Resource Room/Resource Center		366,832.00	315,555.55	315,555.55	-
Autism:					
15-214-100-101-006-000-0000-000	Salaries of Teachers	316,020.00	256,620.00	250,097.62	6,522.38
15-214-100-106-006-000-0000-000	Other Salaries for Instruction	248,814.00	248,814.00	238,305.20	10,508.80
15-214-100-610-006-000-0000-000	General Supplies	3,210.00	3,210.00	3,210.00	-
Total Autism		568,044.00	508,644.00	491,612.82	17,031.18
Preschool Disabilities - Full-Time:					
TOTAL SPECIAL EDUCATION - INSTRUCTION		934,876.00	824,199.55	807,168.37	17,031.18
Bilingual Education - Instruction					
15-240-100-101-006-000-0000-000	Salaries of Teachers	63,663.00	63,663.00	46,807.28	16,855.72
15-240-100-106-006-000-0000-000	Other Salaries for Instruction	30,911.00	52,244.00	52,244.00	-
15-240-100-610-006-000-0000-000	General Supplies	3,424.00	3,424.00	3,424.00	-
Total Bilingual Education - Instruction		97,998.00	119,331.00	102,475.28	16,855.72
Total Instruction and At-Risk Programs		3,285,764.00	2,995,920.91	2,925,629.16	70,291.75
Undistributed Expenditures - Health Services					
15-000-213-100-006-000-0000-000	Salaries	65,006.00	68,040.00	68,040.00	-
15-000-213-600-006-000-0000-000	Supplies and Materials	400.00	400.00	184.20	215.80
Total Undistributed Expenditures - Health Services		65,406.00	68,440.00	68,224.20	215.80
Undist. Expend. - Guidance Services					
15-000-218-104-006-000-0000-000	Salaries of Other Professional Staff	75,721.00	79,766.20	79,766.20	-
15-000-218-600-006-000-0000-000	Supplies and Materials	400.00	400.00	-	400.00
Total Undist. Expend. - Guidance Services		76,121.00	80,166.20	79,766.20	400.00
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-006-000-0000-000	Salaries	-	27,500.00	-	27,500.00
15-000-222-600-006-000-0000-000	Supplies and Materials	4,800.00	4,800.00	-	4,800.00
Total Undist. Expend. - Edu. Media Serv./Sch. Library		4,800.00	32,300.00	-	32,300.00
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-006-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	423,668.00	437,270.34	437,270.34	-
15-000-240-103-006-053-0000-000	Salaries of Other Professional Staff	-	9,460.00	9,420.00	40.00
15-000-240-105-006-000-0000-000	Salaries of Secretarial and Clerical Assistants	51,951.00	117,994.26	117,994.26	-
15-000-240-110-006-000-0000-000	Other Salaries	0	0	0	-
15-000-240-300-006-000-0000-000	Purchased Professional and Technical Services	0	0	0	-
15-000-240-500-006-000-0000-000	Other Purchased Services (400-500 series)	1,700.00	1,700.00	1,561.44	138.56
15-000-240-600-006-000-0000-000	Supplies and Materials	6,254.00	6,254.00	5,842.39	411.61
15-000-240-800-006-000-0000-000	Other Objects	0	0	0	-
Total Undist. Expend. - Support Serv. - School Admin.		483,573.00	572,678.60	572,088.43	590.17
Undist. Expend. - Custodial Services					
15-000-262-100-006-000-0000-000	Salaries	61,343.00	61,343.00	59,075.00	2,268.00
15-000-262-107-006-000-0000-000	Salaries of Non-instructional Aides	43,203.00	12,730.45	12,730.45	-
15-000-262-610-006-000-0000-000	General Supplies	250.00	250.00	-	250.00
Total Undist. Expend. - Custodial Services		104,796.00	74,323.45	71,805.45	2,518.00
Undist. Expend. - Security					
15-000-266-100-006-000-0000-000	Salaries	102,074.00	50,687.00	50,687.00	-
Total Undist. Expend. - Security		102,074.00	50,687.00	50,687.00	-
Total Undist. Expend. - Oper. & Maint. Of Plant		206,870.00	125,010.45	122,492.45	2,518.00
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-006-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	4,000.00	4,000.00	4,000.00	-
Total Undist. Expend. - Student Transportation Serv.		4,000.00	4,000.00	4,000.00	-
UNALLOCATED BENEFITS					
15-000-291-220-006-000-0000-000	Social Security Contributions	59,522.00	69,098.00	51,995.22	17,102.78
15-000-291-249-006-000-0000-000	Other Retirement Contributions - Regular	17,206.00	25,330.37	25,078.01	252.36

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 6/APA</u>		<u>Original</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
15-000-291-270-006-000-0000-000	Health Benefits	1,147,828.00	1,043,640.75	1,035,138.42	8,502.33
TOTAL UNALLOCATED BENEFITS		1,224,556.00	1,138,069.12	1,112,211.65	25,857.47
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,224,556.00	1,138,069.12	1,112,211.65	25,857.47
TOTAL UNDISTRIBUTED EXPENDITURES		2,065,326.00	2,020,664.37	1,958,782.93	61,881.44
TOTAL CURRENT EXPENDITURES		5,351,090.00	5,016,585.28	4,884,412.09	132,173.19
TOTAL SCHOOL BASED EXPENDITURES		5,351,090.00	5,016,585.28	4,884,412.09	132,173.19
Other Financing Sources:					
	Operating Transfer In	5,351,090.00	5,016,585.28	4,884,412.09	132,173.19
Total Other Financing Sources		5,351,090.00	5,016,585.28	4,884,412.09	132,173.19
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, 2018

<u>School: No. 7</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-120-100-101-007-000-0000-000	Grades 1-5 - Salaries of Teachers	110,043.00	173,603.19	173,603.19	-
15-130-100-101-007-000-0000-000	Grades 6-8 - Salaries of Teachers	741,257.00	903,284.15	903,284.15	-
Regular Programs - Undistributed Instruction					
15-190-100-610-007-000-0000-000	General Supplies	15,138.00	15,961.00	15,958.74	2.26
TOTAL REGULAR PROGRAMS - INSTRUCTION		866,438.00	1,092,848.34	1,092,846.08	2.26
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-007-000-0000-000	Salaries of Teachers	91,822.00	103,754.00	103,754.00	-
15-204-100-106-007-000-0000-000	Other Salaries for Instruction	77,824.00	79,839.00	79,839.00	-
15-204-100-610-007-000-0000-000	General Supplies	2,088.00	2,088.00	2,059.05	28.95
Total Learning and/or Language Disabilities		171,734.00	185,681.00	185,652.05	28.95
Multiple Disabilities:					
15-212-100-101-007-000-0000-000	Salaries of Teachers	125,456.00	125,456.00	112,614.00	12,842.00
15-212-100-106-007-000-0000-000	Other Salaries for Instruction	92,053.00	44,917.00	44,917.00	-
15-212-100-610-007-000-0000-000	General Supplies	704.00	704.00	704.00	-
Total Multiple Disabilities		218,213.00	171,077.00	158,235.00	12,842.00
Resource Room/Resource Center:					
15-213-100-101-007-000-0000-000	Salaries of Teachers	222,520.00	222,520.00	214,641.25	7,878.75
15-213-100-610-007-000-0000-000	General Supplies	2,958.00	2,958.00	2,958.00	-
Total Resource Room/Resource Center		225,478.00	225,478.00	217,599.25	7,878.75
TOTAL SPECIAL EDUCATION - INSTRUCTION		615,425.00	582,236.00	561,486.30	20,749.70
Bilingual Education - Instruction					
15-240-100-101-007-000-0000-000	Salaries of Teachers	40,803.00	40,803.00	21,186.00	19,617.00
15-240-100-610-007-000-0000-000	General Supplies	1,305.00	1,305.00	1,305.00	-
Total Bilingual Education - Instruction		42,108.00	42,108.00	22,491.00	19,617.00
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-007-053-0000-000	Salaries	2,040.00	1,580.00	1,530.00	50.00
Total School-Spon. Cocurricular Actvts. - Inst.		2,040.00	1,580.00	1,530.00	50.00
Total Instruction and At-Risk Programs		1,526,011.00	1,718,772.34	1,678,353.38	40,418.96
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-007-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	-	4,413.54	-	4,413.54
Total Undistributed Expend. - Attend. & Social Work		-	4,413.54	-	4,413.54
Undistributed Expenditures - Health Services					
15-000-213-100-007-000-0000-000	Salaries	67,006.00	68,932.23	68,932.23	-
15-000-213-600-007-000-0000-000	Supplies and Materials	202.00	202.00	199.00	3.00
Total Undistributed Expenditures - Health Services		67,208.00	69,134.23	69,131.23	3.00
Undist. Expend. - Guidance Services					
15-000-218-104-007-000-0000-000	Salaries of Other Professional Staff	118,690.00	118,690.00	114,649.28	4,040.72
Total Undist. Expend. - Guidance Services		118,690.00	118,690.00	114,649.28	4,040.72
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-007-000-0000-000	Purchased Prof- Educational Services	12,000.00	12,000.00	12,000.00	-
15-000-221-390-007-000-0000-000	Other Purch Prof. and Tech. Services	1,000.00	1,000.00	1,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		13,000.00	13,000.00	13,000.00	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-007-000-0000-000	Salaries	100,042.00	101,608.00	101,608.00	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library		100,042.00	101,608.00	101,608.00	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-007-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	109,423.00	109,423.00	108,423.32	999.68
15-000-240-105-007-000-0000-000	Salaries of Secretarial and Clerical Assistants	50,451.00	50,451.00	50,051.00	400.00
15-000-240-590-007-000-0000-000	Other Purchased Services (400-500 series)	500.00	137.00	100.00	37.00
Total Undist. Expend. - Support Serv. - School Admin.		160,374.00	160,011.00	158,574.32	1,436.68
Undist. Expend. - Custodial Services					
15-000-262-100-007-000-0000-000	Salaries	58,431.00	59,075.04	59,075.00	0.04
15-000-262-107-007-000-0000-000	Salaries of Non-instructional Aides	35,525.00	35,525.00	11,928.53	23,596.47
Total Undist. Expend. - Custodial Services		93,956.00	94,600.04	71,003.53	23,596.51
Total Undist. Expend. - Oper. & Maint. Of Plant		93,956.00	94,600.04	71,003.53	23,596.51
UNALLOCATED BENEFITS					
15-000-291-220-007-000-0000-000	Social Security Contributions	31,141.00	35,053.00	21,254.98	13,798.02
15-000-291-249-007-000-0000-000	Other Retirement Contributions - Regular	5,286.00	10,004.63	9,904.96	99.67
15-000-291-270-007-000-0000-000	Health Benefits	673,545.00	670,516.00	665,271.16	5,244.84
TOTAL UNALLOCATED BENEFITS		709,972.00	715,573.63	696,431.10	19,142.53
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		709,972.00	715,573.63	696,431.10	19,142.53
TOTAL UNDISTRIBUTED EXPENDITURES		1,263,242.00	1,277,030.44	1,224,397.46	52,632.98
TOTAL CURRENT EXPENDITURES		2,789,253.00	2,995,802.78	2,902,750.84	93,051.94

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 7</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL SCHOOL BASED EXPENDITURES	2,789,253.00	2,995,802.78	2,902,750.84	93,051.94
Other Financing Sources:				
Operating Transfer In	2,789,253.00	2,995,802.78	2,902,750.84	93,051.94
Total Other Financing Sources	2,789,253.00	2,995,802.78	2,902,750.84	93,051.94
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, 2018

<u>School: No. 8</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-008-000-0000-000	Kindergarten - Salaries of Teachers	58,600.00	68,378.00	68,378.00	-
15-120-100-101-008-000-0000-000	Grades 1-5 - Salaries of Teachers	843,689.00	772,602.48	763,767.90	8,834.58
15-130-100-101-008-000-0000-000	Grades 6-8 - Salaries of Teachers	1,087,013.00	960,852.88	960,852.88	-
Regular Programs - Undistributed Instruction					
15-190-100-106-008-000-0000-000	Other Salaries for Instruction	49,632.00	58,700.38	58,700.38	-
15-190-100-610-008-000-0000-000	General Supplies	52,250.00	52,250.00	42,985.66	9,264.34
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,091,184.00</u>	<u>1,912,783.74</u>	<u>1,894,684.82</u>	<u>18,098.92</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
15-202-100-610-008-000-0000-000	General Supplies	1,500.00	1,500.00	-	1,500.00
Total Cognitive - Moderate		<u>1,500.00</u>	<u>1,500.00</u>	<u>-</u>	<u>1,500.00</u>
Learning and/or Language Disabilities:					
15-204-100-101-008-000-0000-000	Salaries of Teachers	52,560.00	52,665.00	52,665.00	-
15-204-100-106-008-000-0000-000	Other Salaries for Instruction	-	32,748.00	32,748.00	-
Total Learning and/or Language Disabilities		<u>52,560.00</u>	<u>85,413.00</u>	<u>85,413.00</u>	<u>-</u>
Resource Room/Resource Center:					
15-213-100-101-008-000-0000-000	Salaries of Teachers	396,346.00	330,027.53	330,027.53	-
15-213-100-610-008-000-0000-000	General Supplies	1,400.00	1,400.00	-	1,400.00
Total Resource Room/Resource Center		<u>397,746.00</u>	<u>331,427.53</u>	<u>330,027.53</u>	<u>1,400.00</u>
Home Instruction:					
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>451,806.00</u>	<u>418,340.53</u>	<u>415,440.53</u>	<u>2,900.00</u>
Bilingual Education - Instruction					
15-240-100-101-008-000-0000-000	Salaries of Teachers	493,236.00	524,333.57	524,333.57	-
15-240-100-106-008-000-0000-000	Other Salaries for Instruction	50,204.00	50,204.00	38,389.60	11,814.40
15-240-100-610-008-000-0000-000	General Supplies	8,000.00	8,000.00	2,533.50	5,466.50
Total Bilingual Education - Instruction		<u>551,440.00</u>	<u>582,537.57</u>	<u>565,256.67</u>	<u>17,280.90</u>
Total Instruction and At-Risk Programs		<u>3,094,430.00</u>	<u>2,913,661.84</u>	<u>2,875,382.02</u>	<u>38,279.82</u>
Undistributed Expenditures - Health Services					
15-000-213-100-008-000-0000-000	Salaries	57,500.00	57,500.00	53,265.00	4,235.00
Total Undistributed Expenditures - Health Services		<u>57,500.00</u>	<u>57,500.00</u>	<u>53,265.00</u>	<u>4,235.00</u>
Undist. Expend. - Guidance Services					
15-000-218-104-008-000-0000-000	Salaries of Other Professional Staff	20,088.00	72,268.40	71,746.98	521.42
Total Undist. Expend. - Guidance Services		<u>20,088.00</u>	<u>72,268.40</u>	<u>71,746.98</u>	<u>521.42</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-008-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	341,003.00	341,003.00	332,264.68	8,738.32
15-000-240-105-008-000-0000-000	Salaries of Secretarial and Clerical Assistants	61,520.00	61,520.00	43,931.29	17,588.71
15-000-240-590-008-000-0000-000	Other Purchased Services (400-500 series)	2,800.00	2,800.00	70.00	2,730.00
15-000-240-600-008-000-0000-000	Supplies and Materials	5,000.00	5,000.00	2,959.28	2,040.72
15-000-240-800-008-000-0000-000	Other Objects	3,300.00	3,300.00	1,962.35	1,337.65
Total Undist. Expend. - Support Serv. - School Admin.		<u>413,623.00</u>	<u>413,623.00</u>	<u>381,187.60</u>	<u>32,435.40</u>
Undist. Expend. - Custodial Services					
15-000-262-100-008-000-0000-000	Salaries	46,741.00	48,560.00	48,560.00	-
15-000-262-107-008-000-0000-000	Salaries of Non-instructional Aides	50,523.00	9,835.88	9,835.88	-
15-000-262-610-008-000-0000-000	General Supplies	1,000.00	1,000.00	277.67	722.33
Total Undist. Expend. - Custodial Services		<u>98,264.00</u>	<u>59,395.88</u>	<u>58,673.55</u>	<u>722.33</u>
Undist. Expend. - Security					
15-000-266-100-008-000-0000-000	Salaries	52,937.00	52,937.00	41,275.13	11,661.87
Total Undist. Expend. - Security		<u>52,937.00</u>	<u>52,937.00</u>	<u>41,275.13</u>	<u>11,661.87</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>151,201.00</u>	<u>112,332.88</u>	<u>99,948.68</u>	<u>12,384.20</u>
UNALLOCATED BENEFITS					
15-000-291-220-008-000-0000-000	Social Security Contributions	35,916.00	37,749.00	25,036.76	12,712.24
15-000-291-249-008-000-0000-000	Other Retirement Contributions - Regular	18,721.00	20,764.19	20,557.32	206.87
15-000-291-270-008-000-0000-000	Health Benefits	1,127,742.00	1,071,754.95	1,060,239.41	11,515.54
TOTAL UNALLOCATED BENEFITS		<u>1,182,379.00</u>	<u>1,130,268.14</u>	<u>1,105,833.49</u>	<u>24,434.65</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,182,379.00</u>	<u>1,130,268.14</u>	<u>1,105,833.49</u>	<u>24,434.65</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>1,824,791.00</u>	<u>1,785,992.42</u>	<u>1,711,981.75</u>	<u>74,010.67</u>
TOTAL CURRENT EXPENDITURES		<u>4,919,221.00</u>	<u>4,699,654.26</u>	<u>4,587,363.77</u>	<u>112,290.49</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>4,919,221.00</u>	<u>4,699,654.26</u>	<u>4,587,363.77</u>	<u>112,290.49</u>
Other Financing Sources:					
Operating Transfer In		<u>4,919,221.00</u>	<u>4,699,654.26</u>	<u>4,587,363.77</u>	<u>112,290.49</u>
Total Other Financing Sources		<u>4,919,221.00</u>	<u>4,699,654.26</u>	<u>4,587,363.77</u>	<u>112,290.49</u>
Fund Balance, July 1					
		-	-	-	-
Fund Balance, June 30					
		-	-	-	-

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 9</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Budget</u>		<u>Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-009-000-0000-000	Kindergarten - Salaries of Teachers	223,988.00	225,087.00	225,087.00	-
15-120-100-101-009-000-0000-000	Grades 1-5 - Salaries of Teachers	1,929,192.00	1,871,195.96	1,871,195.96	-
15-120-100-101-009-056-0000-000	Grades 1-5 - Salaries of Teachers	4,000.00	4,000.00	3,788.91	211.09
15-130-100-101-009-000-0000-000	Grades 6-8 - Salaries of Teachers	1,447,199.00	1,486,721.79	1,486,721.79	-
Regular Programs - Undistributed Instruction		0	0	0	-
15-190-100-106-009-000-0000-000	Other Salaries for Instruction	102,448.00	102,448.00	95,294.06	7,153.94
15-190-100-610-009-000-0000-000	General Supplies	90,650.00	92,950.00	92,932.01	17.99
TOTAL REGULAR PROGRAMS - INSTRUCTION		3,797,477.00	3,782,402.75	3,775,019.73	7,383.02
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-009-000-0000-000	Salaries of Teachers	476,740.00	431,011.03	431,011.03	-
15-213-100-800-009-000-0000-000	Other Objects	0	0	0	-
Total Resource Room/Resource Center		476,740.00	431,011.03	431,011.03	-
Home Instruction:					
Bilingual Education - Instruction					
15-240-100-101-009-000-0000-000	Salaries of Teachers	1,009,762.00	950,013.00	950,013.00	-
15-240-100-106-009-000-0000-000	Other Salaries for Instruction	145,800.00	145,800.00	134,229.00	11,571.00
Total Bilingual Education - Instruction		1,155,562.00	1,095,813.00	1,084,242.00	11,571.00
Before/After School Programs - Instruction					
15-421-100-101-009-061-0000-000	Salaries of Teachers	-	3,094.00	2,754.00	340.00
15-421-100-106-009-061-0000-000	Other Salaries for Instruction	-	2,184.00	2,148.00	36.00
Total Before/After School Programs - Instruction		-	5,278.00	4,902.00	376.00
Total Before/After School Programs		-	5,278.00	4,902.00	376.00
Total Instruction and At-Risk Programs		5,429,779.00	5,314,504.78	5,295,174.76	19,330.02
Undistributed Expenditures - Health Services					
15-000-213-100-009-000-0000-000	Salaries	91,822.00	91,822.00	91,822.00	-
15-000-213-600-009-000-0000-000	Supplies and Materials	500.00	500.00	483.80	16.20
Total Undistributed Expenditures - Health Services		92,322.00	92,322.00	92,305.80	16.20
Undist. Expend. - Guidance Services					
15-000-218-104-009-000-0000-000	Salaries of Other Professional Staff	163,053.00	163,053.00	162,052.80	1,000.20
15-000-218-600-009-000-0000-000	Supplies and Materials	350.00	350.00	343.77	6.23
Total Undist. Expend. - Guidance Services		163,403.00	163,403.00	162,396.57	1,006.43
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-009-000-0000-000	Purchased Prof- Educational Services	12,300.00	10,000.00	10,000.00	-
15-000-221-600-009-000-0000-000	Supplies and Materials	1,000.00	206.00	205.09	0.91
Total Undist. Expend. - Improvement of Inst. Serv.		13,300.00	10,206.00	10,205.09	0.91
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-009-000-0000-000	Salaries	103,408.00	103,408.00	102,908.00	500.00
15-000-222-500-009-000-0000-000	Other Purchased Services (400-500 series)	800.00	-	-	-
15-000-222-600-009-000-0000-000	Supplies and Materials	1,000.00	1,000.00	978.87	21.13
Total Undist. Expend. - Edu. Media Serv./Sch. Library		105,208.00	104,408.00	103,886.87	521.13
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-009-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	299,346.00	307,530.25	307,530.25	-
15-000-240-105-009-000-0000-000	Salaries of Secretarial and Clerical Assistants	98,502.00	98,502.00	86,317.88	12,184.12
15-000-240-590-009-000-0000-000	Other Purchased Services (400-500 series)	2,500.00	1,000.00	-	1,000.00
15-000-240-600-009-000-0000-000	Supplies and Materials	10,000.00	7,816.00	7,592.54	223.46
Total Undist. Expend. - Support Serv. - School Admin.		410,348.00	414,848.25	401,440.67	13,407.58
Undist. Expend. - Custodial Services					
15-000-262-100-009-000-0000-000	Salaries	64,571.00	64,571.00	62,175.00	2,396.00
15-000-262-107-009-000-0000-000	Salaries of Non-instructional Aides	79,803.00	28,725.28	28,725.28	-
15-000-262-610-009-000-0000-000	General Supplies	750.00	750.00	746.92	3.08
Total Undist. Expend. - Custodial Services		145,124.00	94,046.28	91,647.20	2,399.08
Undist. Expend. - Security					
15-000-266-100-009-000-0000-000	Salaries	40,500.00	40,500.00	40,191.92	308.08
15-000-266-600-009-000-0000-000	General Supplies	500.00	500.00	497.99	2.01
Total Undist. Expend. - Security		41,000.00	41,000.00	40,689.91	310.09
Total Undist. Expend. - Oper. & Maint. Of Plant		186,124.00	135,046.28	132,337.11	2,709.17
UNALLOCATED BENEFITS					
15-000-291-220-009-000-0000-000	Social Security Contributions	67,045.00	54,229.00	51,035.51	3,193.49
15-000-291-249-009-000-0000-000	Other Retirement Contributions - Regular	45,261.00	60,878.43	60,270.92	607.51
15-000-291-270-009-000-0000-000	Health Benefits	1,931,619.00	1,817,216.51	1,797,020.16	20,196.35
TOTAL UNALLOCATED BENEFITS		2,043,925.00	1,932,323.94	1,908,326.59	23,997.35
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		2,043,925.00	1,932,323.94	1,908,326.59	23,997.35
TOTAL UNDISTRIBUTED EXPENDITURES		3,014,630.00	2,852,557.47	2,810,898.70	41,658.77
TOTAL CURRENT EXPENDITURES		8,444,409.00	8,167,062.25	8,106,073.46	60,988.79

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 9</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL SCHOOL BASED EXPENDITURES	8,444,409.00	8,167,062.25	8,106,073.46	60,988.79
Other Financing Sources:				
Operating Transfer In	8,444,409.00	8,167,062.25	8,106,073.46	60,988.79
Total Other Financing Sources	8,444,409.00	8,167,062.25	8,106,073.46	60,988.79
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, 2018**

<u>School: No. 10</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-010-000-000-000	Kindergarten - Salaries of Teachers	235,633.00	235,633.00	235,436.58	196.42
15-120-100-101-010-000-000-000	Grades 1-5 - Salaries of Teachers	1,184,320.00	971,035.71	959,431.05	11,604.66
15-120-100-101-010-056-0000-000	Grades 1-5 - Salaries of Teachers	2,000.00	2,000.00	1,744.47	255.53
15-130-100-101-010-000-0000-000	Grades 6-8 - Salaries of Teachers	612,669.00	535,545.61	535,545.61	-
Regular Programs - Undistributed Instruction					
15-190-100-106-010-000-0000-000	Other Salaries for Instruction	114,425.00	114,425.00	114,425.00	-
15-190-100-320-010-000-0000-000	Purchased Professional-Educational Services	1,200.00	1,200.00	-	1,200.00
15-190-100-610-010-000-0000-000	General Supplies	66,000.00	66,000.00	55,823.94	10,176.06
15-190-100-640-010-000-0000-000	Textbooks	1,500.00	1,500.00	-	1,500.00
15-190-100-800-010-000-0000-000	Other Objects	1,000.00	1,000.00	687.50	312.50
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,218,747.00	1,928,339.32	1,903,094.15	25,245.17
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
15-202-100-610-010-000-0000-000	General Supplies	500.00	500.00	-	500.00
Total Cognitive - Moderate		500.00	500.00	-	500.00
Learning and/or Language Disabilities:					
15-204-100-101-010-000-0000-000	Salaries of Teachers	211,929.00	220,701.00	202,687.80	18,013.20
15-204-100-106-010-000-0000-000	Other Salaries for Instruction	34,879.00	65,799.00	65,799.00	-
Total Learning and/or Language Disabilities		246,808.00	286,500.00	268,486.80	18,013.20
Resource Room/Resource Center:					
15-213-100-101-010-000-0000-000	Salaries of Teachers	281,140.00	348,887.00	348,887.00	-
15-213-100-610-010-000-0000-000	General Supplies	500.00	500.00	-	500.00
Total Resource Room/Resource Center		281,640.00	349,387.00	348,887.00	500.00
TOTAL SPECIAL EDUCATION - INSTRUCTION		528,948.00	636,387.00	617,373.80	19,013.20
Bilingual Education - Instruction					
15-240-100-101-010-000-0000-000	Salaries of Teachers	483,011.00	439,518.41	439,518.41	-
15-240-100-106-010-000-0000-000	Other Salaries for Instruction	30,610.00	30,610.00	30,610.00	-
15-240-100-610-010-000-0000-000	General Supplies	500.00	500.00	-	500.00
Total Bilingual Education - Instruction		514,121.00	470,628.41	470,128.41	500.00
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-600-010-000-0000-000	Supplies and Materials	1,000.00	1,000.00	960.00	40.00
Total School-Spon. Cocurricular Actvts. - Inst.		1,000.00	1,000.00	960.00	40.00
Total Instruction and At-Risk Programs		3,262,816.00	3,036,354.73	2,991,556.36	44,798.37
Undistributed Expenditures - Health Services					
15-000-213-100-010-000-0000-000	Salaries	92,222.00	92,222.00	91,822.00	400.00
15-000-213-600-010-000-0000-000	Supplies and Materials	250.00	250.00	-	250.00
Total Undistributed Expenditures - Health Services		92,472.00	92,472.00	91,822.00	650.00
Undist. Expend. - Guidance Services					
15-000-218-104-010-000-0000-000	Salaries of Other Professional Staff	124,903.00	124,903.00	124,503.20	399.80
15-000-218-320-010-000-0000-000	Purchased Professional - Educational Services	1,000.00	1,000.00	-	1,000.00
15-000-218-600-010-000-0000-000	Supplies and Materials	250.00	250.00	-	250.00
Total Undist. Expend. - Guidance Services		126,153.00	126,153.00	124,503.20	1,649.80
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-600-010-000-0000-000	Supplies and Materials	500.00	500.00	-	500.00
Total Undist. Expend. - Improvement of Inst. Serv.		500.00	500.00	-	500.00
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-010-000-0000-000	Other Purchased Services (400-500 series)	-	2,250.00	2,250.00	-
		-	2,250.00	2,250.00	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-010-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	368,461.00	368,461.00	355,092.70	13,368.30
15-000-240-105-010-000-0000-000	Salaries of Secretarial and Clerical Assistants	101,202.00	102,487.00	102,487.00	-
15-000-240-590-010-000-0000-000	Other Purchased Services (400-500 series)	1,000.00	1,000.00	-	1,000.00
15-000-240-600-010-000-0000-000	Supplies and Materials	5,000.00	2,750.00	2,540.99	209.01
Total Undist. Expend. - Support Serv. - School Admin.		475,663.00	474,698.00	460,120.69	14,577.31
Undist. Expend. - Custodial Services					
15-000-262-100-010-000-0000-000	Salaries	50,248.00	58,741.65	58,741.65	-
15-000-262-107-010-000-0000-000	Salaries of Non-instructional Aides	50,523.00	10,427.62	10,427.62	-
15-000-262-610-010-000-0000-000	General Supplies	1,000.00	1,000.00	-	1,000.00
Total Undist. Expend. - Custodial Services		101,771.00	70,169.27	69,169.27	1,000.00
Undist. Expend. - Security					
15-000-266-100-010-000-0000-000	Salaries	52,137.00	62,998.88	52,137.00	10,861.88
15-000-266-600-010-000-0000-000	General Supplies	500.00	500.00	-	500.00
Total Undist. Expend. - Security		52,637.00	63,498.88	52,137.00	11,361.88
Total Undist. Expend. - Oper. & Maint. Of Plant		154,408.00	133,668.15	121,306.27	12,361.88
Undist. Expend. - Student Transportation Serv.					

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 10</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
15-000-270-512-010-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	1,500.00	1,500.00	1,500.00	-
Total Undist. Expend. - Student Transportation Serv.		1,500.00	1,500.00	1,500.00	-
UNALLOCATED BENEFITS					
15-000-291-220-010-000-0000-000	Social Security Contributions	47,912.00	55,192.00	40,578.87	14,613.13
15-000-291-249-010-000-0000-000	Other Retirement Contributions - Regular	18,689.00	24,115.27	23,875.02	240.25
15-000-291-270-010-000-0000-000	Health Benefits	955,906.00	1,021,235.70	1,011,703.58	9,532.12
TOTAL UNALLOCATED BENEFITS		1,022,507.00	1,100,542.97	1,076,157.47	24,385.50
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,022,507.00	1,100,542.97	1,076,157.47	24,385.50
TOTAL UNDISTRIBUTED EXPENDITURES		1,873,203.00	1,931,784.12	1,877,659.63	54,124.49
TOTAL CURRENT EXPENDITURES		5,136,019.00	4,968,138.85	4,869,215.99	98,922.86
TOTAL SCHOOL BASED EXPENDITURES		5,136,019.00	4,968,138.85	4,869,215.99	98,922.86
Other Financing Sources:					
	Operating Transfer In	5,136,019.00	4,968,138.85	4,869,215.99	98,922.86
Total Other Financing Sources		5,136,019.00	4,968,138.85	4,869,215.99	98,922.86
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, 2018

<u>School: No. 11</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-120-100-101-011-000-0000-000	Grades 1-5 - Salaries of Teachers	212,722.00	102,408.00	102,408.00	-
15-120-100-101-011-056-0000-000	Grades 1-5 - Salaries of Teachers	4,000.00	-	-	-
15-130-100-101-011-000-0000-000	Grades 6-8 - Salaries of Teachers	302,558.00	115,948.10	115,948.10	-
TOTAL REGULAR PROGRAMS - INSTRUCTION		519,280.00	218,356.10	218,356.10	-
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-106-011-000-0000-000	Other Salaries for Instruction	49,632.00	49,632.00	39,705.60	9,926.40
Total Learning and/or Language Disabilities		49,632.00	49,632.00	39,705.60	9,926.40
Resource Room/Resource Center:					
15-213-100-101-011-000-0000-000	Salaries of Teachers	60,093.00	-	-	-
Total Resource Room/Resource Center		60,093.00	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		109,725.00	49,632.00	39,705.60	9,926.40
Bilingual Education - Instruction					
15-240-100-101-011-000-0000-000	Salaries of Teachers	1,065,245.00	0.21	-	0.71
15-240-100-101-011-053-0000-000	Other Salaries for Instruction	-	3,043.00	-	3,043.00
15-240-100-610-011-000-0000-000	General Supplies	29,050.00	24,050.00	20,901.76	3,148.24
15-240-100-640-011-000-0000-000	Textbooks	1,000.00	1,000.00	-	1,000.00
Total Bilingual Education - Instruction		1,095,295.00	28,093.21	20,901.76	7,191.45
Total Instruction and At-Risk Programs		1,724,300.00	296,081.31	278,963.46	17,117.85
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-011-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	1,200.00	6,787.01	2,678.45	4,108.56
Total Undistributed Expend. - Attend. & Social Work		1,200.00	6,787.01	2,678.45	4,108.56
Undistributed Expenditures - Health Services					
15-000-213-100-011-000-0000-000	Salaries	96,642.00	43,474.86	-	43,474.86
Total Undistributed Expenditures - Health Services		96,642.00	43,474.86	-	43,474.86
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-011-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	146,967.00	102,507.00	48,875.26	53,631.74
15-000-240-105-011-000-0000-000	Salaries of Secretarial and Clerical Assistants	-	48,501.75	16,167.00	32,334.75
15-000-240-600-011-000-0000-000	Supplies and Materials	3,300.00	3,300.00	1,257.70	2,042.30
Total Undist. Expend. - Support Serv. - School Admin.		150,267.00	154,308.75	66,299.96	88,008.79
Undist. Expend. - Custodial Services					
15-000-262-100-011-000-0000-000	Salaries	-	15,000.00	2,428.13	12,571.87
15-000-262-107-011-000-0000-000	Salaries of Non-instructional Aides	-	373.45	-	373.45
15-000-262-600-011-000-0000-000	General Supplies	-	5,000.00	-	5,000.00
Total Undist. Expend. - Custodial Services		-	20,373.45	2,428.13	17,945.32
Total Undist. Expend. - Oper. & Maint. Of Plant		-	20,373.45	2,428.13	17,945.32
UNALLOCATED BENEFITS					
15-000-291-220-011-000-0000-000	Social Security Contributions	23,814.00	8,814.00	6,164.06	2,649.94
15-000-291-249-011-000-0000-000	Other Retirement Contributions - Regular	7,734.00	7,734.00	5,041.41	2,692.59
15-000-291-270-011-000-0000-000	Health Benefits	486,182.00	139,113.00	139,112.84	0.16
TOTAL UNALLOCATED BENEFITS		517,730.00	155,661.00	150,318.31	5,342.69
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		517,730.00	155,661.00	150,318.31	5,342.69
TOTAL UNDISTRIBUTED EXPENDITURES		765,839.00	380,605.07	221,724.85	158,880.22
TOTAL CURRENT EXPENDITURES		2,490,139.00	676,686.38	500,688.31	175,998.07
TOTAL SCHOOL BASED EXPENDITURES		2,490,139.00	676,686.38	500,688.31	175,998.07
Other Financing Sources:					
Operating Transfer In		2,490,139.00	676,686.38	500,688.31	175,998.07
Total Other Financing Sources		2,490,139.00	676,686.38	500,688.31	175,998.07
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, 2018**

<u>School: No. 12</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-012-000-0000-000	Kindergarten - Salaries of Teachers	124,409.00	126,732.50	126,732.50	-
15-120-100-101-012-000-0000-000	Grades 1-5 - Salaries of Teachers	1,519,333.00	1,428,465.29	1,428,465.29	-
15-120-100-101-012-054-0000-000	Grades 1-5 - Salaries of Teachers	2,000.00	4,055.00	4,054.46	0.54
15-130-100-101-012-000-0000-000	Grades 6-8 - Salaries of Teachers	764,613.00	865,373.28	865,373.28	-
15-130-100-101-012-056-0000-000	Grades 6-8 - Salaries of Teachers	2,000.00	2,000.00	-	2,000.00
Regular Programs - Undistributed Instruction					
15-190-100-106-012-000-0000-000	Other Salaries for Instruction	77,843.00	77,843.00	77,093.00	750.00
15-190-100-610-012-000-0000-000	General Supplies	27,675.00	27,675.00	27,493.33	181.67
15-190-100-800-012-000-0000-000	Other Objects	2,500.00	2,500.00	-	2,500.00
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,520,373.00	2,534,644.07	2,529,211.86	5,432.21
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-012-000-0000-000	Salaries of Teachers	70,106.00	72,738.80	72,738.80	-
15-204-100-106-012-000-0000-000	Other Salaries for Instruction	50,204.00	50,204.00	49,454.00	750.00
15-204-100-610-012-000-0000-000	General Supplies	1,000.00	1,000.00	1,000.00	-
Total Learning and/or Language Disabilities		121,310.00	123,942.80	123,192.80	750.00
Resource Room/Resource Center:					
15-213-100-101-012-000-0000-000	Salaries of Teachers	348,601.00	348,601.00	338,641.20	9,959.80
15-213-100-610-012-000-0000-000	General Supplies	7,000.00	7,000.00	1,600.00	5,400.00
Total Resource Room/Resource Center		355,601.00	355,601.00	340,241.20	15,359.80
TOTAL SPECIAL EDUCATION - INSTRUCTION		476,911.00	479,543.80	463,434.00	16,109.80
Bilingual Education - Instruction					
15-240-100-101-012-000-0000-000	Salaries of Teachers	308,658.00	204,350.00	204,350.00	-
15-240-100-610-012-000-0000-000	General Supplies	6,225.00	6,225.00	3,774.29	2,450.71
Total Bilingual Education - Instruction		314,883.00	210,575.00	208,124.29	2,450.71
Before/After School Programs - Instruction					
15-421-100-610-012-000-0000-000	Supplies and Materials	5,000.00	5,000.00	-	5,000.00
Total Before/After School Programs - Instruction		5,000.00	5,000.00	-	5,000.00
Total Before/After School Programs		5,000.00	5,000.00	-	5,000.00
Total Instruction and At-Risk Programs		3,317,167.00	3,229,762.87	3,200,770.15	28,992.72
Undistributed Expend. - Attend. & Social Work					
15-000-211-174-012-000-0000-000	Salaries of Community/School Coordinators	70,664.00	70,679.92	70,679.92	-
Total Undistributed Expend. - Attend. & Social Work		70,664.00	70,679.92	70,679.92	-
Undistributed Expenditures - Health Services					
15-000-213-100-012-000-0000-000	Salaries	59,500.00	61,105.00	61,105.00	-
15-000-213-600-012-000-0000-000	Supplies and Materials	300.00	300.00	-	300.00
Total Undistributed Expenditures - Health Services		59,800.00	61,405.00	61,105.00	300.00
Undist. Expend. - Guidance Services					
15-000-218-104-012-000-0000-000	Salaries of Other Professional Staff	127,915.00	127,915.00	127,525.26	389.74
15-000-218-600-012-000-0000-000	Supplies and Materials	2,500.00	1,500.00	895.00	605.00
Total Undist. Expend. - Guidance Services		130,415.00	129,415.00	128,420.26	994.74
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-012-000-0000-000	Purchased Prof- Educational Services	10,000.00	10,000.00	10,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		10,000.00	10,000.00	10,000.00	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-012-000-0000-000	Supplies and Materials	2,000.00	500.00	-	500.00
Total Undist. Expend. - Edu. Media Serv./Sch. Library		2,000.00	500.00	-	500.00
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-012-000-0000-000	Other Purchased Services (400-500 series)	2,000.00	2,000.00	-	2,000.00
Total Undist. Expend. - Instructional Staff Training Serv.		2,000.00	2,000.00	-	2,000.00
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-012-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	259,501.00	346,466.50	346,466.50	-
15-000-240-105-012-000-0000-000	Salaries of Secretarial and Clerical Assistants	100,452.00	77,254.46	74,972.49	2,281.97
15-000-240-590-012-000-0000-000	Other Purchased Services (400-500 series)	800.00	800.00	190.25	609.75
15-000-240-600-012-000-0000-000	Supplies and Materials	-	2,500.00	1,561.64	938.36
Total Undist. Expend. - Support Serv. - School Admin.		360,753.00	427,020.96	423,190.88	3,830.08
Undist. Expend. - Custodial Services					
15-000-262-100-012-000-0000-000	Salaries	52,467.00	52,700.00	52,700.00	-
15-000-262-107-012-000-0000-000	Salaries of Non-instructional Aides	28,922.00	28,077.00	12,598.17	15,478.83
Total Undist. Expend. - Custodial Services		81,389.00	80,777.00	65,298.17	15,478.83
Undist. Expend. - Care and Upkeep of Grounds					
Undist. Expend. - Security					
15-000-266-610-012-000-0000-000	General Supplies	1,000.00	888.00	0.50	887.50
15-000-266-500-012-000-0000-000	Other Objects	-	112.00	112.00	-
Total Undist. Expend. - Security		1,000.00	1,000.00	112.50	887.50

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 12</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
Total Undist. Expend. - Oper. & Maint. Of Plant		82,389.00	81,777.00	65,410.67	16,366.33
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-012-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	6,000.00	6,000.00	6,000.00	-
Total Undist. Expend. - Student Transportation Serv.		6,000.00	6,000.00	6,000.00	-
UNALLOCATED BENEFITS					
15-000-291-220-012-000-0000-000	Social Security Contributions	42,441.00	46,062.00	29,684.53	16,377.47
15-000-291-249-012-000-0000-000	Other Retirement Contributions - Regular	17,389.00	22,110.99	21,890.71	220.28
15-000-291-270-012-000-0000-000	Health Benefits	1,024,570.00	998,634.00	988,550.40	10,083.60
TOTAL UNALLOCATED BENEFITS		1,084,400.00	1,066,806.99	1,040,125.64	26,681.35
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,084,400.00	1,066,806.99	1,040,125.64	26,681.35
TOTAL UNDISTRIBUTED EXPENDITURES		1,808,421.00	1,855,604.87	1,804,932.37	50,672.50
TOTAL CURRENT EXPENDITURES		5,125,588.00	5,085,367.74	5,005,702.52	79,665.22
TOTAL SCHOOL BASED EXPENDITURES		5,125,588.00	5,085,367.74	5,005,702.52	79,665.22
Other Financing Sources:					
	Operating Transfer In	5,125,588.00	5,085,367.74	5,005,702.52	79,665.22
Total Other Financing Sources		5,125,588.00	5,085,367.74	5,005,702.52	79,665.22
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, 2018**

<u>School: No. 13</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-013-000-0000-000	Kindergarten - Salaries of Teachers	168,374.00	168,374.00	144,232.09	24,141.91
15-120-100-101-013-000-0000-000	Grades 1-5 - Salaries of Teachers	1,048,717.00	1,048,497.00	1,029,377.59	19,119.41
15-120-100-101-013-054-0000-000	Grades 1-5 - Salaries of Teachers	4,000.00	220.00	220.00	-
15-130-100-101-013-000-0000-000	Grades 6-8 - Salaries of Teachers	696,953.00	664,020.80	651,858.36	12,162.44
Regular Programs - Undistributed Instruction					
15-190-100-106-013-000-0000-000	Other Salaries for Instruction	176,190.00	135,724.96	135,724.96	-
15-190-100-500-013-000-0000-000	Other Purchased Services (400-500 series)	5,300.00	-	-	-
15-190-100-610-013-000-0000-000	General Supplies	52,650.00	57,950.00	51,866.98	6,083.02
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,152,184.00</u>	<u>2,074,786.76</u>	<u>2,013,279.98</u>	<u>61,506.78</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-013-000-0000-000	Salaries of Teachers	49,182.00	49,182.00	49,182.00	-
15-204-100-106-013-000-0000-000	Other Salaries for Instruction	-	46,164.80	6,001.60	40,163.20
Total Learning and/or Language Disabilities		<u>49,182.00</u>	<u>95,346.80</u>	<u>55,183.60</u>	<u>40,163.20</u>
Resource Room/Resource Center:					
15-213-100-101-013-000-0000-000	Salaries of Teachers	213,243.00	246,906.01	246,906.01	-
Total Resource Room/Resource Center		<u>213,243.00</u>	<u>246,906.01</u>	<u>246,906.01</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>262,425.00</u>	<u>342,252.81</u>	<u>302,089.61</u>	<u>40,163.20</u>
Bilingual Education - Instruction					
15-240-100-101-013-000-0000-000	Salaries of Teachers	152,212.00	286,208.78	286,208.78	-
Total Bilingual Education - Instruction		<u>152,212.00</u>	<u>286,208.78</u>	<u>286,208.78</u>	<u>-</u>
Before/After School Programs - Instruction					
15-421-100-101-013-053-0000-000	Salaries of Teachers	-	4,272.00	1,742.50	2,529.50
15-421-100-610-013-000-0000-000	Supplies and Materials	-	850.00	-	850.00
Total Before/After School Programs - Instruction		<u>-</u>	<u>5,122.00</u>	<u>1,742.50</u>	<u>3,379.50</u>
Total Before/After School Programs		<u>-</u>	<u>5,122.00</u>	<u>1,742.50</u>	<u>3,379.50</u>
Total Instruction and At-Risk Programs		<u>2,566,821.00</u>	<u>2,708,370.35</u>	<u>2,603,320.87</u>	<u>105,049.48</u>
Undistributed Expenditures - Health Services					
15-000-213-100-013-000-0000-000	Salaries	71,494.00	71,494.00	70,494.00	1,000.00
15-000-213-600-013-000-0000-000	Supplies and Materials	1,000.00	1,000.00	477.94	522.06
Total Undistributed Expenditures - Health Services		<u>72,494.00</u>	<u>72,494.00</u>	<u>70,971.94</u>	<u>1,522.06</u>
Undist. Expend. - Guidance Services					
15-000-218-104-013-000-0000-000	Salaries of Other Professional Staff	23,612.00	125,554.40	125,554.40	-
15-000-218-300-013-000-0000-000	Purchased Professional - Educational Services	2,000.00	2,000.00	500.00	1,500.00
15-000-218-600-013-000-0000-000	Supplies and Materials	500.00	500.00	286.74	213.26
Total Undist. Expend. - Guidance Services		<u>26,112.00</u>	<u>128,054.40</u>	<u>126,341.14</u>	<u>1,713.26</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-013-000-0000-000	Salaries	-	29,552.50	29,552.50	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>-</u>	<u>29,552.50</u>	<u>29,552.50</u>	<u>-</u>
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-013-000-0000-000	Other Purchased Services (400-500 series)	-	1,250.00	-	1,250.00
Undist. Expend. - Support Serv. - School Admin.		<u>-</u>	<u>1,250.00</u>	<u>-</u>	<u>1,250.00</u>
15-000-240-103-013-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	307,199.00	315,804.16	315,804.16	-
15-000-240-105-013-000-0000-000	Salaries of Secretarial and Clerical Assistants	48,501.00	62,661.02	62,661.02	-
15-000-240-590-013-000-0000-000	Other Purchased Services (400-500 series)	400.00	400.00	-	400.00
15-000-240-600-013-000-0000-000	Supplies and Materials	2,000.00	2,536.70	2,515.92	20.78
Total Undist. Expend. - Support Serv. - School Admin.		<u>358,100.00</u>	<u>381,401.88</u>	<u>380,981.10</u>	<u>420.78</u>
Undist. Expend. - Custodial Services					
15-000-262-100-013-000-0000-000	Salaries	59,048.00	59,075.04	59,075.00	0.04
15-000-262-107-013-000-0000-000	Salaries of Non-instructional Aides	29,280.00	29,280.00	12,435.44	16,844.56
15-000-262-610-013-000-0000-000	General Supplies	4,800.00	4,391.30	4,391.30	-
Total Undist. Expend. - Custodial Services		<u>93,128.00</u>	<u>92,746.34</u>	<u>75,901.74</u>	<u>16,844.60</u>
Undist. Expend. - Security					
15-000-266-100-013-000-0000-000	Salaries	34,937.00	35,529.04	35,529.04	-
15-000-266-600-013-000-0000-000	General Supplies	1,250.00	-	-	-
Total Undist. Expend. - Security		<u>36,187.00</u>	<u>35,529.04</u>	<u>35,529.04</u>	<u>-</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>129,315.00</u>	<u>128,275.38</u>	<u>111,430.78</u>	<u>16,844.60</u>
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-013-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	7,700.00	7,700.00	7,670.00	30.00
Total Undist. Expend. - Student Transportation Serv.		<u>7,700.00</u>	<u>7,700.00</u>	<u>7,670.00</u>	<u>30.00</u>
UNALLOCATED BENEFITS					
15-000-291-220-013-000-0000-000	Social Security Contributions	41,059.00	46,598.00	29,437.33	17,160.67
15-000-291-249-013-000-0000-000	Other Retirement Contributions - Regular	16,403.00	22,450.38	22,226.71	223.67
15-000-291-270-013-000-0000-000	Health Benefits	920,919.00	907,485.00	898,771.80	8,713.20

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 13</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
TOTAL UNALLOCATED BENEFITS	978,381.00	976,533.38	950,435.84	26,097.54
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	978,381.00	976,533.38	950,435.84	26,097.54
TOTAL UNDISTRIBUTED EXPENDITURES	1,572,102.00	1,725,261.54	1,677,383.30	47,878.24
TOTAL CURRENT EXPENDITURES	4,138,923.00	4,433,631.89	4,280,704.17	152,927.72
 TOTAL SCHOOL BASED EXPENDITURES	 4,138,923.00	 4,433,631.89	 4,280,704.17	 152,927.72
 Other Financing Sources:				
Operating Transfer In	4,138,923.00	4,433,631.89	4,280,704.17	152,927.72
Total Other Financing Sources	4,138,923.00	4,433,631.89	4,280,704.17	152,927.72
 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, 2018**

<u>School: No. 14</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-014-000-0000-000	Kindergarten - Salaries of Teachers	199,550.00	199,550.00	199,050.00	500.00
15-120-100-101-014-000-0000-000	Grades 1-5 - Salaries of Teachers	774,048.00	778,192.00	778,192.00	-
Regular Programs - Undistributed Instruction					
15-190-100-106-014-000-0000-000	Other Salaries for Instruction	94,664.00	94,664.00	93,864.00	800.00
15-190-100-610-014-000-0000-000	General Supplies	27,250.00	27,250.00	17,744.50	9,505.50
15-190-100-800-014-000-0000-000	Other Objects	800.00	800.00	-	800.00
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>1,096,312.00</u>	<u>1,100,456.00</u>	<u>1,088,850.50</u>	<u>11,605.50</u>
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-014-000-0000-000	Salaries of Teachers	172,433.00	174,507.00	174,507.00	-
15-213-100-610-014-000-0000-000	General Supplies	200.00	200.00	160.06	39.94
Total Resource Room/Resource Center		<u>172,633.00</u>	<u>174,707.00</u>	<u>174,667.06</u>	<u>39.94</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>172,633.00</u>	<u>174,707.00</u>	<u>174,667.06</u>	<u>39.94</u>
Bilingual Education - Instruction					
15-240-100-101-014-000-0000-000	Salaries of Teachers	100,027.00	100,027.00	78,390.30	21,636.70
15-240-100-610-014-000-0000-000	General Supplies	200.00	200.00	143.09	56.91
Total Bilingual Education - Instruction		<u>100,227.00</u>	<u>100,227.00</u>	<u>78,533.39</u>	<u>21,693.61</u>
Total Instruction and At-Risk Programs		<u>1,369,172.00</u>	<u>1,375,390.00</u>	<u>1,342,050.95</u>	<u>33,339.05</u>
Undistributed Expenditures - Health Services					
15-000-213-100-014-000-0000-000	Salaries	95,222.00	95,222.00	94,681.00	541.00
Total Undistributed Expenditures - Health Services		<u>95,222.00</u>	<u>95,222.00</u>	<u>94,681.00</u>	<u>541.00</u>
Undist. Expend. - Guidance Services					
15-000-218-104-014-000-0000-000	Salaries of Other Professional Staff	49,021.00	49,021.00	48,530.60	490.40
15-000-218-600-014-000-0000-000	Supplies and Materials	50.00	50.00	-	50.00
Total Undist. Expend. - Guidance Services		<u>49,071.00</u>	<u>49,071.00</u>	<u>48,530.60</u>	<u>540.40</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-014-000-0000-000	Salaries	103,908.00	103,908.00	103,908.00	-
15-000-222-600-014-000-0000-000	Supplies and Materials	2,800.00	2,800.00	1,923.48	876.52
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>106,708.00</u>	<u>106,708.00</u>	<u>105,831.48</u>	<u>876.52</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-014-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	153,370.00	153,370.00	152,012.00	1,358.00
15-000-240-105-014-000-0000-000	Salaries of Secretarial and Clerical Assistants	49,251.00	49,251.00	49,251.00	-
15-000-240-590-014-000-0000-000	Other Purchased Services (400-500 series)	50.00	50.00	-	50.00
15-000-240-600-014-000-0000-000	Supplies and Materials	3,500.00	3,500.00	1,691.78	1,808.22
Total Undist. Expend. - Support Serv. - School Admin.		<u>206,171.00</u>	<u>206,171.00</u>	<u>202,954.78</u>	<u>3,216.22</u>
Undist. Expend. - Custodial Services					
15-000-262-100-014-000-0000-000	Salaries	50,519.00	52,700.00	52,700.00	-
15-000-262-107-014-000-0000-000	Salaries of Non-instructional Aides	14,640.00	14,640.00	4,231.64	10,408.36
Total Undist. Expend. - Custodial Services		<u>65,159.00</u>	<u>67,340.00</u>	<u>56,931.64</u>	<u>10,408.36</u>
Undist. Expend. - Security					
15-000-266-100-014-000-0000-000	Salaries	35,938.00	35,938.00	35,830.04	107.96
Total Undist. Expend. - Security		<u>35,938.00</u>	<u>35,938.00</u>	<u>35,830.04</u>	<u>107.96</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>101,097.00</u>	<u>103,278.00</u>	<u>92,761.68</u>	<u>10,516.32</u>
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-014-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	1,000.00	1,000.00	1,000.00	-
Total Undist. Expend. - Student Transportation Serv.		<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>-</u>
UNALLOCATED BENEFITS					
15-000-291-220-014-000-0000-000	Social Security Contributions	28,495.00	32,278.00	20,067.56	12,210.44
15-000-291-249-014-000-0000-000	Other Retirement Contributions - Regular	6,378.00	9,576.79	9,481.38	95.41
15-000-291-270-014-000-0000-000	Health Benefits	543,737.00	517,098.00	510,755.61	6,342.39
TOTAL UNALLOCATED BENEFITS		<u>578,610.00</u>	<u>558,952.79</u>	<u>540,304.55</u>	<u>18,648.24</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>578,610.00</u>	<u>558,952.79</u>	<u>540,304.55</u>	<u>18,648.24</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>1,137,879.00</u>	<u>1,120,402.79</u>	<u>1,086,064.09</u>	<u>34,338.70</u>
TOTAL CURRENT EXPENDITURES		<u>2,507,051.00</u>	<u>2,495,792.79</u>	<u>2,428,115.04</u>	<u>67,677.75</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>2,507,051.00</u>	<u>2,495,792.79</u>	<u>2,428,115.04</u>	<u>67,677.75</u>
Other Financing Sources:					
Operating Transfer In		2,507,051.00	2,495,792.79	2,428,115.04	67,677.75
Total Other Financing Sources		<u>2,507,051.00</u>	<u>2,495,792.79</u>	<u>2,428,115.04</u>	<u>67,677.75</u>
Fund Balance, July 1		-	-	-	-

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: No. 14

Fund Balance, June 30

Original Budget	Final Budget	Actual	Variance Final to Actual
-	-	-	-

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 15</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-015-000-0000-000	Kindergarten - Salaries of Teachers	282,246.00	229,686.00	207,643.00	22,043.00
15-120-100-101-015-000-0000-000	Grades 1-5 - Salaries of Teachers	1,049,384.00	1,472,422.06	1,472,422.06	-
Regular Programs - Undistributed Instruction					
15-190-100-106-015-000-0000-000	Other Salaries for Instruction	167,976.00	167,976.00	153,395.31	14,580.69
15-190-100-610-015-000-0000-000	General Supplies	78,400.00	77,550.69	74,661.06	2,889.63
TOTAL REGULAR PROGRAMS - INSTRUCTION					
		1,578,006.00	1,947,634.75	1,908,121.43	39,513.32
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-015-000-0000-000	Salaries of Teachers	307,590.00	245,345.60	245,345.60	-
15-204-100-106-015-000-0000-000	Other Salaries for Instruction	131,966.00	134,099.20	134,099.20	-
Total Learning and/or Language Disabilities					
		439,556.00	379,444.80	379,444.80	-
Resource Room/Resource Center:					
15-213-100-101-015-000-0000-000	Salaries of Teachers	432,309.00	432,309.00	427,462.81	4,846.19
Total Resource Room/Resource Center					
		432,309.00	432,309.00	427,462.81	4,846.19
TOTAL SPECIAL EDUCATION - INSTRUCTION					
		871,865.00	811,753.80	806,907.61	4,846.19
Bilingual Education - Instruction					
15-240-100-101-015-000-0000-000	Salaries of Teachers	682,054.00	878,271.90	878,271.90	-
15-240-100-106-015-000-0000-000	Other Salaries for Instruction	45,121.00	45,121.00	44,400.39	720.61
15-240-100-610-015-000-0000-000	General Supplies	-	849.31	849.31	-
Total Bilingual Education - Instruction					
		727,175.00	924,242.21	923,521.60	720.61
Total Instruction and At-Risk Programs					
		3,177,046.00	3,683,630.76	3,638,550.64	45,080.12
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-015-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	9,451.42	9,451.42	-
Total Undistributed Expend. - Attend. & Social Work					
		8,766.00	9,451.42	9,451.42	-
Undistributed Expenditures - Health Services					
15-000-213-100-015-000-0000-000	Salaries	93,222.00	93,222.00	92,222.00	1,000.00
Total Undistributed Expenditures - Health Services					
		93,222.00	93,222.00	92,222.00	1,000.00
Undist. Expend. - Guidance Services					
15-000-218-104-015-000-0000-000	Salaries of Other Professional Staff	-	58,105.00	58,105.00	-
15-000-218-600-015-000-0000-000	Supplies and Materials	1,500.00	1,500.00	1,451.72	48.28
Total Undist. Expend. - Guidance Services					
		1,500.00	59,605.00	59,556.72	48.28
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-015-000-0000-000	Purchased Prof- Educational Services	10,000.00	10,000.00	10,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.					
		10,000.00	10,000.00	10,000.00	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-015-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	226,807.00	314,555.42	314,555.42	-
15-000-240-105-015-000-0000-000	Salaries of Secretarial and Clerical Assistants	100,702.00	100,702.00	100,201.84	500.16
15-000-240-600-015-000-0000-000	Supplies and Materials	2,500.00	3,100.00	2,806.03	293.97
Total Undist. Expend. - Support Serv. - School Admin.					
		330,009.00	418,357.42	417,563.29	794.13
Undist. Expend. - Custodial Services					
15-000-262-100-015-000-0000-000	Salaries	64,571.00	64,571.00	62,175.00	2,396.00
15-000-262-107-015-000-0000-000	Salaries of Non-instructional Aides	65,163.00	23,591.13	23,591.13	-
15-000-262-610-015-000-0000-000	General Supplies	600.00	-	-	-
Total Undist. Expend. - Custodial Services					
		130,334.00	88,162.13	85,766.13	2,396.00
Undist. Expend. - Security					
15-000-266-100-015-000-0000-000	Salaries	34,636.00	35,228.04	35,228.04	-
15-000-266-610-015-000-0000-000	General Supplies	750.00	750.00	575.60	174.40
Total Undist. Expend. - Security					
		35,386.00	35,978.04	35,803.64	174.40
Total Undist. Expend. - Oper. & Maint. Of Plant					
		165,720.00	124,140.17	121,569.77	2,570.40
UNALLOCATED BENEFITS					
15-000-291-220-015-000-0000-000	Social Security Contributions	63,525.00	72,472.00	52,106.51	20,365.49
15-000-291-249-015-000-0000-000	Other Retirement Contributions - Regular	22,132.00	32,409.57	32,086.69	322.88
15-000-291-270-015-000-0000-000	Health Benefits	1,308,842.00	1,334,267.17	1,329,136.75	5,130.42
TOTAL UNALLOCATED BENEFITS					
		1,394,499.00	1,439,148.74	1,413,329.95	25,818.79
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		1,394,499.00	1,439,148.74	1,413,329.95	25,818.79
TOTAL UNDISTRIBUTED EXPENDITURES					
		2,003,716.00	2,153,924.75	2,123,693.15	30,231.60
TOTAL CURRENT EXPENDITURES					
		5,180,762.00	5,837,555.51	5,762,243.79	75,311.72
TOTAL SCHOOL BASED EXPENDITURES					
		5,180,762.00	5,837,555.51	5,762,243.79	75,311.72
Other Financing Sources:					
	Operating Transfer In	5,180,762.00	5,837,555.51	5,762,243.79	75,311.72
Total Other Financing Sources					
		5,180,762.00	5,837,555.51	5,762,243.79	75,311.72
Fund Balance, July 1					
		-	-	-	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: No. 15

	Original Budget	Final Budget	Actual	Variance Final to Actual
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, 2018

<u>School: No. 18 (Includes 066 ELC)</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-120-100-101-018-000-0000-000	Grades 1-5 - Salaries of Teachers	1,561,812.00	1,627,438.85	1,627,438.85	-
15-120-100-101-018-056-0000-000	Grades 1-5 - Salaries of Teachers	4,000.00	4,000.00	3,761.13	238.87
15-130-100-101-018-000-0000-000	Grades 6-8 - Salaries of Teachers	905,415.00	905,415.00	885,398.05	20,016.95
Regular Programs - Undistributed Instruction					
15-190-100-610-018-000-0000-000	General Supplies	75,650.00	75,650.00	73,976.22	1,673.78
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,546,877.00</u>	<u>2,612,503.85</u>	<u>2,590,574.25</u>	<u>21,929.60</u>
Learning and/or Language Disabilities:					
15-204-100-101-018-000-0000-000	Salaries of Teachers	52,860.00	58,930.00	57,764.51	1,165.49
15-204-100-106-018-000-0000-000	Other Salaries for Instruction	-	6,050.00	6,001.60	48.40
15-204-100-610-018-000-0000-000	General Supplies	2,400.00	2,400.00	1,711.80	688.20
Total Learning and/or Language Disabilities		<u>55,260.00</u>	<u>67,380.00</u>	<u>65,477.91</u>	<u>1,902.09</u>
Multiple Disabilities:					
15-212-100-106-018-000-0000-000	Other Salaries for Instruction	30,300.00	60,919.00	39,461.90	21,457.10
Total Multiple Disabilities		<u>30,300.00</u>	<u>60,919.00</u>	<u>39,461.90</u>	<u>21,457.10</u>
Resource Room/Resource Center:					
15-213-100-101-018-000-0000-000	Salaries of Teachers	562,774.00	463,719.72	463,719.72	-
15-213-100-610-018-000-0000-000	General Supplies	10,800.00	10,800.00	10,608.75	191.25
Total Resource Room/Resource Center		<u>573,574.00</u>	<u>474,519.72</u>	<u>474,328.47</u>	<u>191.25</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>659,134.00</u>	<u>602,818.72</u>	<u>579,268.28</u>	<u>23,550.44</u>
Bilingual Education - Instruction					
15-240-100-101-018-000-0000-000	Salaries of Teachers	520,950.00	520,950.00	505,074.40	15,875.60
15-240-100-610-018-000-0000-000	General Supplies	12,900.00	12,900.00	12,801.17	98.83
Total Bilingual Education - Instruction		<u>533,850.00</u>	<u>533,850.00</u>	<u>517,875.57</u>	<u>15,974.43</u>
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-800-018-000-0000-000	Other Objects	450.00	450.00	385.00	65.00
Total School-Spon. Cocurricular Actvts. - Inst.		<u>450.00</u>	<u>450.00</u>	<u>385.00</u>	<u>65.00</u>
Total Instruction and At-Risk Programs		<u>3,740,311.00</u>	<u>3,749,622.57</u>	<u>3,688,103.10</u>	<u>61,519.47</u>
Undistributed Expenditures - Health Services					
15-000-213-100-018-000-0000-000	Salaries	102,342.00	102,342.00	102,342.00	-
Total Undistributed Expenditures - Health Services		<u>102,342.00</u>	<u>102,342.00</u>	<u>102,342.00</u>	<u>-</u>
Undist. Expend. - Guidance Services					
15-000-218-104-018-000-0000-000	Salaries of Other Professional Staff	150,110.00	150,305.14	150,305.14	-
15-000-218-320-018-000-0000-000	Purchased Professional - Educational Services	1,000.00	1,000.00	825.00	175.00
15-000-218-600-018-000-0000-000	Supplies and Materials	5,000.00	5,000.00	2,973.65	2,026.35
Total Undist. Expend. - Guidance Services		<u>156,110.00</u>	<u>156,305.14</u>	<u>154,103.79</u>	<u>2,201.35</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-018-000-0000-000	Salaries	102,342.00	102,342.00	101,842.00	500.00
15-000-222-600-018-000-0000-000	Supplies and Materials	1,000.00	1,000.00	-	1,000.00
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>103,342.00</u>	<u>103,342.00</u>	<u>101,842.00</u>	<u>1,500.00</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-018-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	397,247.00	346,854.00	346,853.15	0.85
15-000-240-105-018-000-0000-000	Salaries of Secretarial and Clerical Assistants	98,552.00	98,552.00	97,377.00	1,175.00
15-000-240-590-018-000-0000-000	Other Purchased Services (400-500 series)	1,000.00	4,000.00	-	4,000.00
15-000-240-600-018-000-0000-000	Supplies and Materials	6,000.00	7,000.00	6,388.89	611.11
Total Undist. Expend. - Support Serv. - School Admin.		<u>502,799.00</u>	<u>456,406.00</u>	<u>450,619.04</u>	<u>5,786.96</u>
Undist. Expend. - Custodial Services					
15-000-262-100-018-000-0000-000	Salaries	59,048.00	60,625.00	60,625.00	-
15-000-262-107-018-000-0000-000	Salaries of Non-instructional Aides	65,163.00	18,414.65	18,414.65	-
15-000-262-610-018-000-0000-000	General Supplies	1,000.00	1,000.00	972.64	27.36
Total Undist. Expend. - Custodial Services		<u>125,211.00</u>	<u>80,039.65</u>	<u>80,012.29</u>	<u>27.36</u>
Undist. Expend. - Security					
15-000-266-100-018-000-0000-000	Salaries	53,337.00	53,337.00	52,937.00	400.00
15-000-266-600-018-000-0000-000	General Supplies	18,000.00	14,000.00	13,858.00	142.00
Total Undist. Expend. - Security		<u>71,337.00</u>	<u>67,337.00</u>	<u>66,795.00</u>	<u>542.00</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>196,548.00</u>	<u>147,376.65</u>	<u>146,807.29</u>	<u>569.36</u>
Undist. Expend. - Student Transportation Serv.					
UNALLOCATED BENEFITS					
15-000-291-220-018-000-0000-000	Social Security Contributions	44,688.00	44,688.00	30,084.62	14,603.38
15-000-291-249-018-000-0000-000	Other Retirement Contributions - Regular	32,467.00	39,842.16	39,445.23	396.93
15-000-291-270-018-000-0000-000	Health Benefits	1,533,321.00	1,468,631.78	1,456,767.34	11,864.44
TOTAL UNALLOCATED BENEFITS		<u>1,610,476.00</u>	<u>1,553,161.94</u>	<u>1,526,297.19</u>	<u>26,864.75</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,610,476.00</u>	<u>1,553,161.94</u>	<u>1,526,297.19</u>	<u>26,864.75</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>2,671,617.00</u>	<u>2,518,933.73</u>	<u>2,482,011.31</u>	<u>36,922.42</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>School: No. 18 (Includes 066 ELC)</u>	<u>Original</u>	<u>Final</u>	<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Final to Actual</u>
TOTAL CURRENT EXPENDITURES		6,411,928.00	6,268,556.30	6,170,114.41
		<u>6,411,928.00</u>	<u>6,268,556.30</u>	<u>6,170,114.41</u>
TOTAL SCHOOL BASED EXPENDITURES		6,411,928.00	6,268,556.30	6,170,114.41
		<u>6,411,928.00</u>	<u>6,268,556.30</u>	<u>6,170,114.41</u>
Other Financing Sources:				
	Operating Transfer In	6,411,928.00	6,268,556.30	6,170,114.41
Total Other Financing Sources		<u>6,411,928.00</u>	<u>6,268,556.30</u>	<u>6,170,114.41</u>
Fund Balance, July 1		-	-	-
Fund Balance, June 30		<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 19</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-019-000-0000-000	Kindergarten - Salaries of Teachers	128,712.00	133,610.00	133,610.00	-
15-120-100-101-019-000-0000-000	Grades 1-5 - Salaries of Teachers	1,521,456.00	1,478,793.00	1,478,793.00	-
Regular Programs - Undistributed Instruction					
15-190-100-610-019-000-0000-000	General Supplies	45,411.00	45,812.00	45,801.17	10.83
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>1,777,045.00</u>	<u>1,739,681.00</u>	<u>1,739,170.17</u>	<u>510.83</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
15-202-100-101-019-000-0000-000	Salaries of Teachers	70,106.00	70,106.00	54,164.80	15,941.20
15-202-100-106-019-000-0000-000	Other Salaries for Instruction	47,732.00	47,732.00	37,545.60	10,186.40
15-202-100-610-019-000-0000-000	General Supplies	200.00	200.00	190.77	9.23
Total Cognitive - Moderate		<u>118,038.00</u>	<u>118,038.00</u>	<u>91,901.17</u>	<u>26,136.83</u>
Learning and/or Language Disabilities:					
15-204-100-101-019-000-0000-000	Salaries of Teachers	-	20,615.20	20,615.20	-
15-204-100-106-019-000-0000-000	Other Salaries for Instruction	-	10,186.40	10,186.40	-
Total Learning and/or Language Disabilities		<u>-</u>	<u>30,801.60</u>	<u>30,801.60</u>	<u>-</u>
Resource Room/Resource Center:					
15-213-100-101-019-000-0000-000	Salaries of Teachers	181,506.00	183,580.00	183,580.00	-
15-213-100-610-019-000-0000-000	General Supplies	200.00	200.00	-	200.00
Total Resource Room/Resource Center		<u>181,706.00</u>	<u>183,780.00</u>	<u>183,580.00</u>	<u>200.00</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>299,744.00</u>	<u>332,619.60</u>	<u>306,282.77</u>	<u>26,336.83</u>
Bilingual Education - Instruction					
15-240-100-101-019-000-0000-000	Salaries of Teachers	200,550.00	200,550.00	200,550.00	-
15-240-100-610-019-000-0000-000	General Supplies	200.00	200.00	198.47	1.53
Total Bilingual Education - Instruction		<u>200,750.00</u>	<u>200,750.00</u>	<u>200,748.47</u>	<u>1.53</u>
School-Spon. Cocurricular Athletics - Inst.					
Total Instruction and At-Risk Programs		<u>2,277,539.00</u>	<u>2,273,050.60</u>	<u>2,246,201.41</u>	<u>26,849.19</u>
Undistributed Expenditures - Health Services					
15-000-213-100-019-000-0000-000	Salaries	94,700.00	94,700.00	94,700.00	-
Total Undistributed Expenditures - Health Services		<u>94,700.00</u>	<u>94,700.00</u>	<u>94,700.00</u>	<u>-</u>
Undist. Expend. - Guidance Services					
15-000-218-104-019-000-0000-000	Salaries of Other Professional Staff	30,330.00	30,330.00	30,329.90	0.10
Total Undist. Expend. - Guidance Services		<u>30,330.00</u>	<u>30,330.00</u>	<u>30,329.90</u>	<u>0.10</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-019-000-0000-000	Supplies and Materials	1,000.00	599.00	599.00	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>1,000.00</u>	<u>599.00</u>	<u>599.00</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-019-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	153,636.00	153,636.00	153,635.75	0.25
15-000-240-105-019-000-0000-000	Salaries of Secretarial and Clerical Assistants	49,251.00	49,251.00	48,501.00	750.00
15-000-240-600-019-000-0000-000	Supplies and Materials	5,000.00	5,000.00	4,989.70	10.30
Total Undist. Expend. - Support Serv. - School Admin.		<u>207,887.00</u>	<u>207,887.00</u>	<u>207,126.45</u>	<u>760.55</u>
Undist. Expend. - Custodial Services					
15-000-262-100-019-000-0000-000	Salaries	61,215.00	61,215.00	59,075.00	2,140.00
15-000-262-107-019-000-0000-000	Salaries of Non-instructional Aides	50,523.00	9,698.95	9,698.95	-
Total Undist. Expend. - Custodial Services		<u>111,738.00</u>	<u>70,913.95</u>	<u>68,773.95</u>	<u>2,140.00</u>
Undist. Expend. - Security					
15-000-266-100-019-000-0000-000	Salaries	52,137.00	52,137.00	49,964.63	2,172.37
Total Undist. Expend. - Security		<u>52,137.00</u>	<u>52,137.00</u>	<u>49,964.63</u>	<u>2,172.37</u>
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		<u>163,875.00</u>	<u>123,050.95</u>	<u>118,738.58</u>	<u>4,312.37</u>
15-000-270-512-019-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	4,092.00	4,092.00	3,432.00	660.00
Total Undist. Expend. - Student Transportation Serv.		<u>4,092.00</u>	<u>4,092.00</u>	<u>3,432.00</u>	<u>660.00</u>
UNALLOCATED BENEFITS					
15-000-291-220-019-000-0000-000	Social Security Contributions	39,820.00	43,644.00	26,026.83	17,617.17
15-000-291-249-019-000-0000-000	Other Retirement Contributions - Regular	15,782.00	15,782.00	15,076.65	705.35
15-000-291-270-019-000-0000-000	Health Benefits	793,009.00	748,621.00	739,985.94	8,635.06
TOTAL UNALLOCATED BENEFITS		<u>848,611.00</u>	<u>808,047.00</u>	<u>781,089.42</u>	<u>26,957.58</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>848,611.00</u>	<u>808,047.00</u>	<u>781,089.42</u>	<u>26,957.58</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>1,350,495.00</u>	<u>1,268,705.95</u>	<u>1,236,015.35</u>	<u>32,690.60</u>
TOTAL CURRENT EXPENDITURES		<u>3,628,034.00</u>	<u>3,541,756.55</u>	<u>3,482,216.76</u>	<u>59,539.79</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>3,628,034.00</u>	<u>3,541,756.55</u>	<u>3,482,216.76</u>	<u>59,539.79</u>
Other Financing Sources:					
Operating Transfer In		<u>3,628,034.00</u>	<u>3,541,756.55</u>	<u>3,482,216.76</u>	<u>59,539.79</u>
Total Other Financing Sources		<u>3,628,034.00</u>	<u>3,541,756.55</u>	<u>3,482,216.76</u>	<u>59,539.79</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>School: No. 19</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
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, 2018

<u>School: No. 20</u>	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-020-000-0000-000	Kindergarten - Salaries of Teachers	183,466.00	183,466.00	183,275.00	191.00
15-120-100-101-020-000-0000-000	Grades 1-5 - Salaries of Teachers	839,672.00	785,261.92	785,261.92	-
15-130-100-101-020-000-0000-000	Grades 6-8 - Salaries of Teachers	692,906.00	650,387.28	650,387.28	-
Regular Programs - Undistributed Instruction					
15-190-100-106-020-000-0000-000	Other Salaries for Instruction	42,421.00	71,678.80	65,677.20	6,001.60
15-190-100-610-020-000-0000-000	General Supplies	30,000.00	30,000.00	24,815.37	5,184.63
TOTAL REGULAR PROGRAMS - INSTRUCTION		1,788,465.00	1,720,794.00	1,709,416.77	11,377.23
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-020-000-0000-000	Salaries of Teachers	-	48,662.00	7,299.30	41,362.70
15-204-100-106-020-000-0000-000	Other Salaries for Instruction	34,010.00	34,010.00	26,509.60	7,500.40
Total Learning and/or Language Disabilities		34,010.00	82,672.00	33,808.90	48,863.10
Behavioral Disabilities:					
15-209-100-101-020-000-0000-000	Salaries of Teachers	338,820.00	426,710.60	405,025.26	21,685.34
15-209-100-106-020-000-0000-000	Other Salaries for Instruction	276,473.00	276,473.00	266,930.75	9,542.25
Total Behavioral Disabilities		615,293.00	703,183.60	671,956.01	31,227.59
Resource Room/Resource Center:					
15-213-100-101-020-000-0000-000	Salaries of Teachers	339,990.00	388,497.70	388,497.70	-
Total Resource Room/Resource Center		339,990.00	388,497.70	388,497.70	-
Autism:					
15-214-100-101-020-000-0000-000	Salaries of Teachers	59,000.00	-	-	-
Total Autism		59,000.00	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		1,048,293.00	1,174,353.30	1,094,262.61	80,090.69
Bilingual Education - Instruction					
15-240-100-101-020-000-0000-000	Salaries of Teachers	58,260.00	67,105.00	67,105.00	-
Total Bilingual Education - Instruction		58,260.00	67,105.00	67,105.00	-
Total Instruction and At-Risk Programs		2,895,018.00	2,962,252.30	2,870,784.38	91,467.92
Undistributed Expenditures - Health Services					
15-000-213-100-020-000-0000-000	Salaries	99,027.00	99,027.00	98,527.00	500.00
15-000-213-610-020-000-0000-000	Supplies and Materials	100.00	100.00	-	100.00
Total Undistributed Expenditures - Health Services		99,127.00	99,127.00	98,527.00	600.00
Undist. Expend. - Guidance Services					
15-000-218-104-020-000-0000-000	Salaries of Other Professional Staff	186,093.00	186,093.00	185,650.16	442.84
15-000-218-600-020-000-0000-000	Supplies and Materials	300.00	300.00	-	300.00
Total Undist. Expend. - Guidance Services		186,393.00	186,393.00	185,650.16	742.84
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-600-020-000-0000-000	Supplies and Materials	25,000.00	25,000.00	23,052.96	1,947.04
Total Undist. Expend. - Improvement of Inst. Serv.		25,000.00	25,000.00	23,052.96	1,947.04
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-020-000-0000-000	Salaries	55,442.00	55,442.00	55,442.00	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library		55,442.00	55,442.00	55,442.00	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-020-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	236,447.00	304,180.09	304,180.09	-
15-000-240-105-020-000-0000-000	Salaries of Secretarial and Clerical Assistants	100,702.00	100,987.00	100,749.92	237.08
15-000-240-590-020-000-0000-000	Other Purchased Services (400-500 series)	-	100.00	55.00	45.00
15-000-240-600-020-000-0000-000	Supplies and Materials	6,000.00	5,900.00	4,018.61	1,881.39
Total Undist. Expend. - Support Serv. - School Admin.		343,149.00	411,167.09	409,003.62	2,163.47
Undist. Expend. - Custodial Services					
15-000-262-100-020-000-0000-000	Salaries	63,021.00	63,021.00	50,520.80	12,500.20
15-000-262-107-020-000-0000-000	Salaries of Non-instructional Aides	35,883.00	35,883.00	12,932.09	22,950.91
Total Undist. Expend. - Custodial Services		98,904.00	98,904.00	63,452.89	35,451.11
Undist. Expend. - Security					
15-000-266-100-020-000-0000-000	Salaries	101,374.00	101,374.00	101,373.92	0.08
Total Undist. Expend. - Security		101,374.00	101,374.00	101,373.92	0.08
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		2,000.00	2,000.00	2,000.00	-
15-000-270-512-020-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000.00	2,000.00	2,000.00	-
Total Undist. Expend. - Student Transportation Serv.		2,000.00	2,000.00	2,000.00	-
UNALLOCATED BENEFITS					
15-000-291-220-020-000-0000-000	Social Security Contributions	67,284.00	78,173.45	52,703.87	25,469.58
15-000-291-249-020-000-0000-000	Other Retirement Contributions - Regular	11,046.00	18,778.93	18,591.84	187.09
15-000-291-270-020-000-0000-000	Health Benefits	1,034,910.00	1,090,156.52	1,082,230.17	7,926.35
TOTAL UNALLOCATED BENEFITS		1,113,240.00	1,187,108.90	1,153,525.88	33,583.02
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,113,240.00	1,187,108.90	1,153,525.88	33,583.02
TOTAL UNDISTRIBUTED EXPENDITURES		2,024,629.00	2,166,515.99	2,092,028.43	74,487.56

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 20</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
TOTAL CURRENT EXPENDITURES	4,919,647.00	5,128,768.29	4,962,812.81	165,955.48
CAPITAL OUTLAY				
Equipment				
Regular Program - Instruction:				
15-130-100-730-020-000-0000-000				
Total Equipment	11,000.00	11,000.00	7,767.12	3,232.88
TOTAL CAPITAL OUTLAY	11,000.00	11,000.00	7,767.12	3,232.88
TOTAL SCHOOL BASED EXPENDITURES	4,930,647.00	5,139,768.29	4,970,579.93	169,188.36
Other Financing Sources:				
Operating Transfer In	4,930,647.00	5,139,768.29	4,970,579.93	169,188.36
Total Other Financing Sources	4,930,647.00	5,139,768.29	4,970,579.93	169,188.36
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, 2018

<u>School: No. 21</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-021-000-0000-000	Kindergarten - Salaries of Teachers	248,339.00	271,587.00	271,587.00	-
15-120-100-101-021-000-0000-000	Grades 1-5 - Salaries of Teachers	783,035.00	1,220,248.72	1,220,248.72	-
15-120-100-101-021-056-0000-000	Grades 1-5 - Salaries of Teachers	6,000.00	4,000.00	3,572.26	427.74
15-130-100-101-021-000-0000-000	Grades 6-8 - Salaries of Teachers	1,178,164.00	1,009,713.49	1,009,713.49	-
Regular Programs - Undistributed Instruction					
15-190-100-106-021-000-0000-000	Other Salaries for Instruction	123,953.00	135,578.00	135,578.00	-
15-190-100-610-021-000-0000-000	General Supplies	53,900.00	53,900.00	38,350.51	15,549.49
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>2,393,391.00</u>	<u>2,695,027.21</u>	<u>2,679,049.98</u>	<u>15,977.23</u>
Learning and/or Language Disabilities:					
15-204-100-101-021-000-0000-000	Salaries of Teachers	125,666.00	125,666.00	124,325.00	1,341.00
15-204-100-106-021-000-0000-000	Other Salaries for Instruction	80,016.00	87,766.00	87,766.00	-
15-204-100-610-021-000-0000-000	General Supplies	2,000.00	2,000.00	1,569.90	430.10
Total Learning and/or Language Disabilities		<u>207,682.00</u>	<u>215,432.00</u>	<u>213,660.90</u>	<u>1,771.10</u>
Resource Room/Resource Center:					
15-213-100-101-021-000-0000-000	Salaries of Teachers	404,136.00	404,136.00	381,884.00	22,252.00
15-213-100-610-021-000-0000-000	General Supplies	6,000.00	6,000.00	4,967.36	1,032.64
Total Resource Room/Resource Center		<u>410,136.00</u>	<u>410,136.00</u>	<u>386,851.36</u>	<u>23,284.64</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>617,818.00</u>	<u>625,568.00</u>	<u>600,512.26</u>	<u>25,055.74</u>
Bilingual Education - Instruction					
15-240-100-101-021-000-0000-000	Salaries of Teachers	535,781.00	673,719.20	673,719.20	-
15-240-100-106-021-000-0000-000	Other Salaries for Instruction	31,878.00	35,753.00	35,753.00	-
15-240-100-610-021-000-0000-000	General Supplies	27,000.00	27,000.00	16,455.43	10,544.57
Total Bilingual Education - Instruction		<u>594,659.00</u>	<u>736,472.20</u>	<u>725,927.63</u>	<u>10,544.57</u>
Before/After School Programs - Instruction					
15-421-100-101-021-053-0000-000	Salaries of Teachers	-	2,000.00	-	2,000.00
Total Before/After School Programs - Instruction		<u>-</u>	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
Total Before/After School Programs		<u>-</u>	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
Total Instruction and At-Risk Programs		<u>3,605,868.00</u>	<u>4,059,067.41</u>	<u>4,005,489.87</u>	<u>53,577.54</u>
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-021-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	10,603.01	10,603.01	-
Total Undistributed Expend. - Attend. & Social Work		<u>8,766.00</u>	<u>10,603.01</u>	<u>10,603.01</u>	<u>-</u>
Undistributed Expenditures - Health Services					
15-000-213-100-021-000-0000-000	Salaries	95,942.00	102,037.00	102,037.00	-
15-000-213-600-021-000-0000-000	Supplies and Materials	300.00	300.00	266.68	33.32
Total Undistributed Expenditures - Health Services		<u>96,242.00</u>	<u>102,337.00</u>	<u>102,303.68</u>	<u>33.32</u>
Undist. Expend. - Guidance Services					
15-000-218-104-021-000-0000-000	Salaries of Other Professional Staff	41,430.00	103,189.80	87,693.08	15,496.72
15-000-218-600-021-000-0000-000	Supplies and Materials	500.00	500.00	450.90	49.10
Total Undist. Expend. - Guidance Services		<u>41,930.00</u>	<u>103,689.80</u>	<u>88,143.98</u>	<u>15,545.82</u>
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-021-000-0000-000	Purchased Prof- Educational Services	10,000.00	10,000.00	10,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-021-000-0000-000	Salaries	100,042.00	105,542.00	105,542.00	-
15-000-222-500-021-000-0000-000	Other Purchased Services (400-500 series)	800.00	800.00	-	800.00
15-000-222-600-021-000-0000-000	Supplies and Materials	250.00	250.00	217.98	32.02
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>101,092.00</u>	<u>106,592.00</u>	<u>105,759.98</u>	<u>832.02</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-021-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	491,089.00	467,104.40	467,104.40	-
15-000-240-105-021-000-0000-000	Salaries of Secretarial and Clerical Assistants	50,051.00	106,252.00	106,252.00	-
15-000-240-600-021-000-0000-000	Supplies and Materials	5,000.00	5,000.00	4,906.08	93.92
Total Undist. Expend. - Support Serv. - School Admin.		<u>546,140.00</u>	<u>578,356.40</u>	<u>578,262.48</u>	<u>93.92</u>
Undist. Expend. - Custodial Services					
15-000-262-100-021-000-0000-000	Salaries	64,571.00	64,571.00	62,175.00	2,396.00
15-000-262-107-021-000-0000-000	Salaries of Non-instructional Aides	43,203.00	12,172.85	12,172.85	-
15-000-262-610-021-000-0000-000	General Supplies	500.00	500.00	105.43	394.57
Total Undist. Expend. - Custodial Services		<u>108,274.00</u>	<u>77,243.85</u>	<u>74,453.28</u>	<u>2,790.57</u>
Undist. Expend. - Security					
15-000-266-100-021-000-0000-000	Salaries	86,324.00	95,425.36	95,425.36	-
15-000-266-610-021-000-0000-000	General Supplies	300.00	300.00	-	300.00
Total Undist. Expend. - Security		<u>86,624.00</u>	<u>95,725.36</u>	<u>95,425.36</u>	<u>300.00</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>194,898.00</u>	<u>172,969.21</u>	<u>169,878.64</u>	<u>3,090.57</u>
UNALLOCATED BENEFITS					
15-000-291-220-021-000-0000-000	Social Security Contributions	53,838.00	64,310.00	50,654.04	13,655.96
15-000-291-249-021-000-0000-000	Other Retirement Contributions - Regular	22,276.00	31,152.26	30,841.90	310.36

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 21</u>		<u>Original</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
15-000-291-270-021-000-0000-000	Health Benefits	1,373,647.00	1,390,485.00	1,381,316.37	9,168.63
TOTAL UNALLOCATED BENEFITS		1,449,761.00	1,485,947.26	1,462,812.31	23,134.95
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,449,761.00	1,485,947.26	1,462,812.31	23,134.95
TOTAL UNDISTRIBUTED EXPENDITURES		2,448,829.00	2,570,494.68	2,527,764.08	42,730.60
TOTAL CURRENT EXPENDITURES		6,054,697.00	6,629,562.09	6,533,253.95	96,308.14
TOTAL SCHOOL BASED EXPENDITURES		6,054,697.00	6,629,562.09	6,533,253.95	96,308.14
Other Financing Sources:					
	Operating Transfer In	6,054,697.00	6,629,562.09	6,533,253.95	96,308.14
Total Other Financing Sources		6,054,697.00	6,629,562.09	6,533,253.95	96,308.14
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, 2018

<u>School: No. 24</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-024-000-0000-000	Kindergarten - Salaries of Teachers	154,464.00	154,464.00	149,504.87	4,959.13
15-120-100-101-024-000-0000-000	Grades 1-5 - Salaries of Teachers	1,307,528.00	1,560,723.40	1,560,723.40	-
15-120-100-101-024-054-0000-000	Grades 1-5 - Salaries of Teachers	-	110.00	110.00	-
15-130-100-101-024-000-0000-000	Grades 6-8 - Salaries of Teachers	618,350.00	742,007.77	742,007.77	-
Regular Programs - Undistributed Instruction					
15-190-100-106-024-000-0000-000	Other Salaries for Instruction	79,739.00	81,809.77	81,809.77	-
15-190-100-320-024-000-0000-000	Purchased Professional-Educational Services	10,750.00	15,750.00	15,000.00	750.00
15-190-100-340-024-000-0000-000	Purchased Technical Services				
15-190-100-500-024-000-0000-000	Other Purchased Services (400-500 series)				
15-190-100-610-024-000-0000-000	General Supplies	60,811.00	60,811.00	60,541.96	269.04
15-190-100-640-024-000-0000-000	Textbooks				
15-190-100-800-024-000-0000-000	Other Objects				
	TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>2,231,642.00</u>	<u>2,615,675.94</u>	<u>2,609,697.77</u>	<u>5,978.17</u>
SPECIAL EDUCATION - INSTRUCTION					
Multiple Disabilities:					
15-212-100-101-024-000-0000-000	Salaries of Teachers	60,133.00	120,296.35	103,428.33	16,868.02
15-212-100-106-024-000-0000-000	Other Salaries for Instruction	86,178.00	50,051.60	50,051.60	-
	Total Multiple Disabilities	<u>146,311.00</u>	<u>170,347.95</u>	<u>153,479.93</u>	<u>16,868.02</u>
Resource Room/Resource Center:					
15-213-100-101-024-000-0000-000	Salaries of Teachers	493,043.00	419,003.08	419,003.08	-
15-213-100-610-024-000-0000-000	General Supplies	2,000.00	2,000.00	1,699.70	300.30
	Total Resource Room/Resource Center	<u>495,043.00</u>	<u>421,003.08</u>	<u>420,702.78</u>	<u>300.30</u>
	TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>641,354.00</u>	<u>591,351.03</u>	<u>574,182.71</u>	<u>17,168.32</u>
Bilingual Education - Instruction					
15-240-100-101-024-000-0000-000	Salaries of Teachers	519,625.00	519,625.00	518,808.85	816.15
15-240-100-106-024-000-0000-000	Other Salaries for Instruction	50,204.00	50,204.00	45,183.60	5,020.40
15-240-100-610-024-000-0000-000	General Supplies	2,000.00	2,000.00	1,771.14	228.86
	Total Bilingual Education - Instruction	<u>571,829.00</u>	<u>571,829.00</u>	<u>565,763.59</u>	<u>6,065.41</u>
Before/After School Programs - Instruction					
15-421-100-101-024-061-0000-000	Other Salaries for Instruction	1,870.00	1,870.00	1,704.00	166.00
	Total Before/After School Programs - Instruction	<u>1,870.00</u>	<u>1,870.00</u>	<u>1,704.00</u>	<u>166.00</u>
	Total Before/After School Programs	<u>1,870.00</u>	<u>1,870.00</u>	<u>1,704.00</u>	<u>166.00</u>
	Total Instruction and At-Risk Programs	<u>3,446,695.00</u>	<u>3,780,725.97</u>	<u>3,751,348.07</u>	<u>29,377.90</u>
Undistributed Expenditures - Health Services					
15-000-213-100-024-000-0000-000	Salaries	100,027.00	100,027.00	100,027.00	-
	Total Undistributed Expenditures - Health Services	<u>100,027.00</u>	<u>100,027.00</u>	<u>100,027.00</u>	<u>-</u>
Undist. Expend. - Guidance Services					
15-000-218-104-024-000-0000-000	Salaries of Other Professional Staff	140,692.00	140,692.00	134,491.60	6,200.40
15-000-218-600-024-000-0000-000	Supplies and Materials	200.00	508.48	508.48	-
	Total Undist. Expend. - Guidance Services	<u>140,892.00</u>	<u>141,200.48</u>	<u>135,000.08</u>	<u>6,200.40</u>
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-500-024-000-0000-000	Other Purch Services (400-500)	7,500.00	7,500.00	-	7,500.00
	Total Undist. Expend. - Improvement of Inst. Serv.	<u>7,500.00</u>	<u>7,500.00</u>	<u>-</u>	<u>7,500.00</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-024-000-0000-000	Salaries	144,094.00	144,094.00	122,150.12	21,943.88
15-000-222-600-024-000-0000-000	Supplies and Materials	16,730.00	7,252.03	7,252.03	-
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>160,824.00</u>	<u>151,346.03</u>	<u>129,402.15</u>	<u>21,943.88</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-024-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	319,170.00	392,137.88	392,137.88	-
15-000-240-105-024-000-0000-000	Salaries of Secretarial and Clerical Assistants	99,302.00	99,302.00	97,752.00	1,550.00
15-000-240-590-024-000-0000-000	Other Purchased Services (400-500 series)	11,239.00	8,728.00	2,910.40	5,817.60
15-000-240-600-024-000-0000-000	Supplies and Materials	500.00	500.00	500.00	-
	Total Undist. Expend. - Support Serv. - School Admin.	<u>430,211.00</u>	<u>500,667.88</u>	<u>493,300.28</u>	<u>7,367.60</u>
Undist. Expend. - Custodial Services					
15-000-262-100-024-000-0000-000	Salaries	63,021.00	63,021.00	58,098.92	4,922.08
15-000-262-107-024-000-0000-000	Salaries of Non-instructional Aides	43,920.00	13,359.95	13,359.35	0.60
	Total Undist. Expend. - Custodial Services	<u>106,941.00</u>	<u>76,380.95</u>	<u>71,458.27</u>	<u>4,922.68</u>
Undist. Expend. - Security					
15-000-266-100-024-000-0000-000	Salaries	52,137.00	52,137.00	52,137.00	-
15-000-266-600-024-000-0000-000	General Supplies	4,950.00	4,950.00	4,950.00	-
	Total Undist. Expend. - Security	<u>57,087.00</u>	<u>57,087.00</u>	<u>57,087.00</u>	<u>-</u>
	Total Undist. Expend. - Oper. & Maint. Of Plant	<u>164,028.00</u>	<u>133,467.95</u>	<u>128,545.27</u>	<u>4,922.68</u>
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-024-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	4,000.00	4,000.00	4,000.00	-
	Total Undist. Expend. - Student Transportation Serv.	<u>4,000.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>-</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 24</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
15-000-291-220-024-000-0000-000	Social Security Contributions	58,006.00	64,140.00	42,274.73	21,865.27
15-000-291-249-024-000-0000-000	Other Retirement Contributions - Regular	34,018.00	43,229.16	42,798.48	430.68
15-000-291-270-024-000-0000-000	Health Benefits	1,428,914.00	1,531,185.33	1,525,513.18	5,672.15
TOTAL UNALLOCATED BENEFITS		<u>1,520,938.00</u>	<u>1,638,554.49</u>	<u>1,610,586.39</u>	<u>27,968.10</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,520,938.00</u>	<u>1,638,554.49</u>	<u>1,610,586.39</u>	<u>27,968.10</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>2,528,420.00</u>	<u>2,676,763.83</u>	<u>2,600,861.17</u>	<u>75,902.66</u>
TOTAL CURRENT EXPENDITURES		<u>5,975,115.00</u>	<u>6,457,489.80</u>	<u>6,352,209.24</u>	<u>105,280.56</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-110-100-730-024-000-0000-000	Kindergarten	-	7,787.00	7,767.12	19.88
15-120-100-730-024-000-0000-000	Grades 1-5	-	3,893.49	3,883.56	9.93
Total Equipment		<u>-</u>	<u>11,680.49</u>	<u>11,650.68</u>	<u>29.81</u>
TOTAL CAPITAL OUTLAY		<u>-</u>	<u>11,680.49</u>	<u>11,650.68</u>	<u>29.81</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>5,975,115.00</u>	<u>6,469,170.29</u>	<u>6,363,859.92</u>	<u>105,310.37</u>
Other Financing Sources:					
Total Other Financing Sources		<u>5,975,115.00</u>	<u>6,469,170.29</u>	<u>6,363,859.92</u>	<u>105,310.37</u>
Operating Transfer In		<u>5,975,115.00</u>	<u>6,469,170.29</u>	<u>6,363,859.92</u>	<u>105,310.37</u>
Fund Balance, July 1		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30		<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, 2018

<u>School: No. 25</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-025-000-0000-000	Kindergarten - Salaries of Teachers	252,724.00	252,724.00	229,556.70	23,167.30
15-120-100-101-025-000-0000-000	Grades 1-5 - Salaries of Teachers	1,402,707.00	1,351,430.94	1,351,430.94	-
15-120-100-101-025-056-0000-000	Grades 1-5 - Salaries of Teachers	2,000.00	5,175.00	5,172.30	2.70
15-130-100-101-025-000-0000-000	Grades 6-8 - Salaries of Teachers	812,695.00	645,470.71	645,470.71	-
Regular Programs - Undistributed Instruction					
15-190-100-106-025-000-0000-000	Other Salaries for Instruction	126,712.00	77,869.89	77,869.89	-
15-190-100-610-025-000-0000-000	General Supplies	45,867.00	45,867.00	45,844.04	22.96
15-190-100-640-025-000-0000-000	Textbooks	1,596.00	1,596.00	1,584.61	11.39
15-190-100-800-025-000-0000-000	Other Objects	5,530.00	5,530.00	3,092.60	2,437.40
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,649,831.00	2,385,663.54	2,360,021.79	25,641.75
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-025-000-0000-000	Salaries of Teachers	116,200.00	119,352.05	119,352.05	-
15-204-100-106-025-000-0000-000	Other Salaries for Instruction	149,202.00	149,202.00	134,833.04	14,368.96
15-204-100-610-025-000-0000-000	General Supplies	4,164.00	4,164.00	3,798.35	365.65
15-204-100-640-025-000-0000-000	Textbooks	84.00	84.00	80.00	4.00
15-204-100-800-025-000-0000-000	Other Objects	280.00	280.00	68.28	211.72
Total Learning and/or Language Disabilities		269,930.00	273,082.05	258,131.72	14,950.33
Resource Room/Resource Center:					
15-213-100-101-025-000-0000-000	Salaries of Teachers	376,163.00	376,163.00	371,604.07	4,558.93
15-213-100-610-025-000-0000-000	General Supplies	2,406.00	2,406.00	2,293.65	112.35
15-213-100-640-025-000-0000-000	Textbooks	66.00	66.00	66.00	-
15-213-100-800-025-000-0000-000	Other Objects	210.00	210.00	102.92	107.08
Total Resource Room/Resource Center		378,845.00	378,845.00	374,066.64	4,778.36
TOTAL SPECIAL EDUCATION - INSTRUCTION		648,775.00	651,927.05	632,198.36	19,728.69
Bilingual Education - Instruction					
15-240-100-101-025-000-0000-000	Salaries of Teachers	140,218.00	227,720.05	227,720.05	-
15-240-100-610-025-000-0000-000	General Supplies	8,062.00	8,062.00	7,288.52	773.48
15-240-100-640-025-000-0000-000	Textbooks	280.00	280.00	280.00	-
15-240-100-800-025-000-0000-000	Other Objects	980.00	980.00	129.20	850.80
Total Bilingual Education - Instruction		149,540.00	237,042.05	235,417.77	1,624.28
Total Instruction and At-Risk Programs		3,448,146.00	3,274,632.64	3,227,637.92	46,994.72
Undistributed Expenditures - Health Services					
15-000-213-100-025-000-0000-000	Salaries	98,100.00	98,100.00	98,100.00	-
15-000-213-600-025-000-0000-000	Supplies and Materials	50.00	50.00	50.00	-
Total Undistributed Expenditures - Health Services		98,150.00	98,150.00	98,150.00	-
Undist. Expend. - Guidance Services					
15-000-218-104-025-000-0000-000	Salaries of Other Professional Staff	11,281.00	66,202.60	66,202.60	-
15-000-218-600-025-000-0000-000	Supplies and Materials	50.00	50.00	50.00	-
Total Undist. Expend. - Guidance Services		11,331.00	66,252.60	66,252.60	-
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-600-025-000-0000-000	Supplies and Materials	100.00	100.00	100.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		100.00	100.00	100.00	-
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-600-025-000-0000-000	Supplies and Materials	400.00	400.00	400.00	-
Total Undist. Expend. - Instructional Staff Training Serv.		400.00	400.00	400.00	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-025-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	415,867.00	430,364.36	430,364.32	0.04
15-000-240-105-025-000-0000-000	Salaries of Secretarial and Clerical Assistants	49,251.00	49,251.00	47,400.92	1,850.08
15-000-240-590-025-000-0000-000	Other Purchased Services (400-500 series)	1,200.00	1,200.00	551.00	649.00
15-000-240-600-025-000-0000-000	Supplies and Materials	5,800.00	5,800.00	5,793.18	6.82
15-000-240-800-025-000-0000-000	Other Objects	1,000.00	1,000.00	999.75	0.25
Total Undist. Expend. - Support Serv. - School Admin.		473,118.00	487,615.36	485,109.17	2,506.19
Undist. Expend. - Custodial Services					
15-000-262-100-025-000-0000-000	Salaries	46,741.00	48,560.00	48,560.00	-
15-000-262-107-025-000-0000-000	Salaries of Non-instructional Aides	57,843.00	17,279.93	17,279.93	-
Total Undist. Expend. - Custodial Services		104,584.00	65,839.93	65,839.93	-
Undist. Expend. - Security					
15-000-266-100-025-000-0000-000	Salaries	52,137.00	52,137.00	52,137.00	-
Total Undist. Expend. - Security		52,137.00	52,137.00	52,137.00	-
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-025-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	5,706.00	5,706.00	5,201.00	505.00
Total Undist. Expend. - Student Transportation Serv.		5,706.00	5,706.00	5,201.00	505.00
UNALLOCATED BENEFITS					

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 25</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
15-000-291-220-025-000-0000-000	Social Security Contributions	51,844.00	56,640.00	34,993.59	21,646.41
15-000-291-249-025-000-0000-000	Other Retirement Contributions - Regular	18,228.00	23,023.93	22,794.55	229.38
15-000-291-270-025-000-0000-000	Health Benefits	1,283,575.00	1,167,555.05	1,156,399.78	11,155.27
TOTAL UNALLOCATED BENEFITS		1,353,647.00	1,247,218.98	1,214,187.92	33,031.06
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,353,647.00	1,247,218.98	1,214,187.92	33,031.06
TOTAL UNDISTRIBUTED EXPENDITURES		2,099,173.00	2,023,419.87	1,987,377.62	36,042.25
TOTAL CURRENT EXPENDITURES		5,547,319.00	5,298,052.51	5,215,015.54	83,036.97
TOTAL SCHOOL BASED EXPENDITURES		5,547,319.00	5,298,052.51	5,215,015.54	83,036.97
Other Financing Sources:					
	Operating Transfer In	5,547,319.00	5,298,052.51	5,215,015.54	83,036.97
Total Other Financing Sources		5,547,319.00	5,298,052.51	5,215,015.54	83,036.97
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, 2018**

<u>School: No. 26</u>	Original Budget	Final Budget	Actual	Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-026-000-0000-000	Kindergarten - Salaries of Teachers	216,315.00	216,920.00	216,920.00	-
15-120-100-101-026-000-0000-000	Grades 1-5 - Salaries of Teachers	1,109,389.00	1,110,069.44	1,110,069.44	-
15-120-100-101-026-054-0000-000	Grades 1-5 - Salaries of Teachers	-	990.00	990.00	-
15-130-100-101-026-000-0000-000	Grades 6-8 - Salaries of Teachers	696,380.00	626,360.49	626,360.49	-
15-130-100-101-026-056-0000-000	Grades 6-8 - Salaries of Teachers	4,000.00	4,000.00	1,988.89	2,011.11
Regular Programs - Undistributed Instruction					
15-190-100-106-026-000-0000-000	Other Salaries for Instruction	128,587.00	128,587.00	124,349.48	4,237.52
15-190-100-320-026-000-0000-000	Purchased Professional-Educational Services	-	5,000.00	5,000.00	-
15-190-100-500-026-000-0000-000	Other Purchased Services (400-500 series)	200.00	200.00	-	200.00
15-190-100-610-026-000-0000-000	General Supplies	73,100.00	70,100.00	54,812.64	15,287.36
15-190-100-640-026-000-0000-000	Textbooks	2,000.00	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,229,971.00	2,162,226.93	2,140,490.94	21,735.99
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-026-000-0000-000	Salaries of Teachers	152,587.00	112,760.00	102,913.00	9,847.00
15-204-100-610-026-000-0000-000	General Supplies	1,200.00	1,200.00	1,196.39	3.61
Total Learning and/or Language Disabilities		153,787.00	113,960.00	104,109.39	9,850.61
Resource Room/Resource Center:					
15-213-100-101-026-000-0000-000	Salaries of Teachers	501,428.00	495,784.56	495,784.56	-
Total Resource Room/Resource Center		501,428.00	495,784.56	495,784.56	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		655,215.00	609,744.56	599,893.95	9,850.61
Bilingual Education - Instruction					
15-240-100-101-026-000-0000-000	Salaries of Teachers	53,160.00	83,860.00	79,108.10	4,751.90
Total Bilingual Education - Instruction		53,160.00	83,860.00	79,108.10	4,751.90
Total Instruction and At-Risk Programs		2,938,346.00	2,855,831.49	2,819,492.99	36,338.50
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-026-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	8,766.00	4,295.28	4,470.72
Total Undistributed Expend. - Attend. & Social Work		8,766.00	8,766.00	4,295.28	4,470.72
Undistributed Expenditures - Health Services					
15-000-213-100-026-000-0000-000	Salaries	97,100.00	97,100.00	96,100.00	1,000.00
Total Undistributed Expenditures - Health Services		97,100.00	97,100.00	96,100.00	1,000.00
Undist. Expend. - Guidance Services					
15-000-218-104-026-000-0000-000	Salaries of Other Professional Staff	112,248.00	112,248.00	112,048.20	199.80
Total Undist. Expend. - Guidance Services		112,248.00	112,248.00	112,048.20	199.80
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-026-000-0000-000	Salaries	102,342.00	102,342.00	102,342.00	-
15-000-222-500-026-000-0000-000	Other Purchased Services (400-500 series)	800.00	800.00	-	800.00
Total Undist. Expend. - Edu. Media Serv./Sch. Library		103,142.00	103,142.00	102,342.00	800.00
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-026-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	359,156.00	380,920.70	380,920.70	-
15-000-240-105-026-000-0000-000	Salaries of Secretarial and Clerical Assistants	98,502.00	99,787.00	99,787.00	-
Total Undist. Expend. - Support Serv. - School Admin.		457,658.00	480,707.70	480,707.70	-
Undist. Expend. - Custodial Services					
15-000-262-100-026-000-0000-000	Salaries	30,363.00	30,363.00	30,312.48	50.52
15-000-262-107-026-000-0000-000	Salaries of Non-instructional Aides	14,640.00	14,640.00	4,619.64	10,020.36
Total Undist. Expend. - Custodial Services		45,003.00	45,003.00	34,932.12	10,070.88
Undist. Expend. - Security					
15-000-266-100-026-000-0000-000	Salaries	50,687.00	50,687.00	50,687.00	-
15-000-266-600-026-000-0000-000	General Supplies	1,000.00	1,000.00	863.40	136.60
Total Undist. Expend. - Security		51,687.00	51,687.00	51,550.40	136.60
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		96,690.00	96,690.00	86,482.52	10,207.48
15-000-270-512-026-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	-	1,000.00	1,000.00	-
Total Undist. Expend. - Student Transportation Serv.		-	1,000.00	1,000.00	-
UNALLOCATED BENEFITS					
15-000-291-220-026-000-0000-000	Social Security Contributions	39,989.00	45,239.00	30,876.83	14,362.17
15-000-291-249-026-000-0000-000	Other Retirement Contributions - Regular	16,071.00	24,492.42	24,248.41	244.01
15-000-291-270-026-000-0000-000	Health Benefits	826,800.00	839,104.00	831,148.34	7,955.66
TOTAL UNALLOCATED BENEFITS		882,860.00	908,835.42	886,273.58	22,561.84
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		882,860.00	908,835.42	886,273.58	22,561.84
TOTAL UNDISTRIBUTED EXPENDITURES		1,758,464.00	1,808,489.12	1,769,249.28	39,239.84
TOTAL CURRENT EXPENDITURES		4,696,810.00	4,664,320.61	4,588,742.27	75,578.34
CAPITAL OUTLAY					
Equipment					

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 26</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
Regular Program - Instruction:					
15-130-100-730-026-000-0000-000	Grades 6-8	2,600.00	2,600.00	-	2,600.00
Total Equipment		2,600.00	2,600.00	-	2,600.00
TOTAL CAPITAL OUTLAY		2,600.00	2,600.00	-	2,600.00
TOTAL SCHOOL BASED EXPENDITURES		4,699,410.00	4,666,920.61	4,588,742.27	78,178.34
Other Financing Sources:					
	Operating Transfer In	4,699,410.00	4,666,920.61	4,588,742.27	78,178.34
Total Other Financing Sources		4,699,410.00	4,666,920.61	4,588,742.27	78,178.34
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, 2018**

<u>School: No. 27</u>	Original Budget	Final Budget	Actual	Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-027-000-0000-000	Kindergarten - Salaries of Teachers	417,265.00	358,797.00	358,797.00	-
15-120-100-101-027-000-0000-000	Grades 1-5 - Salaries of Teachers	1,946,595.00	2,093,765.58	2,093,765.58	-
15-120-100-101-027-056-0000-000	Grades 1-5 - Salaries of Teachers	2,000.00	4,000.00	3,550.04	449.96
15-130-100-101-027-000-0000-000	Grades 6-8 - Salaries of Teachers	760,367.00	732,615.80	732,615.80	-
Regular Programs - Undistributed Instruction					
15-190-100-106-027-000-0000-000	Other Salaries for Instruction	193,140.00	193,140.00	191,187.53	1,952.47
15-190-100-500-027-000-0000-000	Other Purchased Services (400-500 series)	6,000.00	6,000.00	4,037.29	1,962.71
15-190-100-610-027-000-0000-000	General Supplies	96,807.00	96,807.00	94,392.43	2,414.57
TOTAL REGULAR PROGRAMS - INSTRUCTION		3,422,174.00	3,485,125.38	3,478,345.67	6,779.71
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-027-000-0000-000	Salaries of Teachers	117,000.00	117,000.00	111,742.46	5,257.54
15-204-100-106-027-000-0000-000	Other Salaries for Instruction	-	55,000.00	34,372.80	20,627.20
15-204-100-610-027-000-0000-000	General Supplies	250.00	250.00	-	250.00
Total Learning and/or Language Disabilities		117,250.00	172,250.00	146,115.26	26,134.74
Resource Room/Resource Center:					
15-213-100-101-027-000-0000-000	Salaries of Teachers	404,460.00	506,863.56	506,863.56	-
15-213-100-610-027-000-0000-000	General Supplies	250.00	250.00	-	250.00
Total Resource Room/Resource Center		404,710.00	507,113.56	506,863.56	250.00
TOTAL SPECIAL EDUCATION - INSTRUCTION		521,960.00	679,363.56	652,978.82	26,384.74
Bilingual Education - Instruction					
15-240-100-101-027-000-0000-000	Salaries of Teachers	156,522.00	168,727.00	168,727.00	-
15-240-100-610-027-000-0000-000	General Supplies	300.00	300.00	-	300.00
Total Bilingual Education - Instruction		156,822.00	169,027.00	168,727.00	300.00
Before/After School Programs - Instruction					
15-421-100-101-027-053-0000-000	Salaries of Teachers	-	6,307.00	6,307.00	-
Total Before/After School Programs - Instruction		-	6,307.00	6,307.00	-
Total Before/After School Programs		-	6,307.00	6,307.00	-
Total Instruction and At-Risk Programs		4,100,956.00	4,339,822.94	4,306,358.49	33,464.45
Undistributed Expenditures - Health Services					
15-000-213-100-027-000-0000-000	Salaries	150,622.00	91,122.00	91,122.00	-
15-000-213-600-027-000-0000-000	Supplies and Materials	250.00	250.00	187.79	62.21
Total Undistributed Expenditures - Health Services		150,872.00	91,372.00	91,309.79	62.21
Undist. Expend. - Guidance Services					
15-000-218-104-027-000-0000-000	Salaries of Other Professional Staff	176,577.00	197,131.60	197,131.60	-
15-000-218-600-027-000-0000-000	Supplies and Materials	250.00	250.00	-	250.00
Total Undist. Expend. - Guidance Services		176,827.00	197,381.60	197,131.60	250.00
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-027-000-0000-000	Salaries	103,908.00	103,908.00	103,908.00	-
15-000-222-600-027-000-0000-000	Supplies and Materials	500.00	500.00	474.08	25.92
Total Undist. Expend. - Edu. Media Serv./Sch. Library		104,408.00	104,408.00	104,382.08	25.92
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-027-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	270,505.00	354,510.66	354,510.66	-
15-000-240-105-027-000-0000-000	Salaries of Secretarial and Clerical Assistants	101,202.00	101,202.00	98,828.47	2,373.53
15-000-240-590-027-000-0000-000	Other Purchased Services (400-500 series)	500.00	-	-	-
15-000-240-600-027-000-0000-000	Supplies and Materials	2,000.00	500.00	374.51	125.49
Total Undist. Expend. - Support Serv. - School Admin.		374,207.00	456,212.66	453,713.64	2,499.02
Undist. Expend. - Custodial Services					
15-000-262-100-027-000-0000-000	Salaries	64,571.00	64,571.00	62,175.00	2,396.00
15-000-262-107-027-000-0000-000	Salaries of Non-instructional Aides	87,123.00	30,034.81	30,034.81	-
15-000-262-610-027-000-0000-000	General Supplies	250.00	250.00	-	250.00
Total Undist. Expend. - Custodial Services		151,944.00	94,855.81	92,209.81	2,646.00
Undist. Expend. - Security					
15-000-266-100-027-000-0000-000	Salaries	35,238.00	35,830.04	35,830.04	-
Total Undist. Expend. - Security		35,238.00	35,830.04	35,830.04	-
Total Undist. Expend. - Oper. & Maint. Of Plant		187,182.00	130,685.85	128,039.85	2,646.00
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-027-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	5,789.00	5,789.00	4,319.00	1,470.00
Total Undist. Expend. - Student Transportation Serv.		5,789.00	5,789.00	4,319.00	1,470.00
UNALLOCATED BENEFITS					
15-000-291-220-027-000-0000-000	Social Security Contributions	56,411.00	62,852.00	44,171.01	18,680.99
15-000-291-249-027-000-0000-000	Other Retirement Contributions - Regular	21,020.00	34,560.29	34,215.98	344.31
15-000-291-270-027-000-0000-000	Health Benefits	1,448,920.00	1,340,929.99	1,327,792.90	13,137.09
TOTAL UNALLOCATED BENEFITS		1,526,351.00	1,438,342.28	1,406,179.89	32,162.39
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,526,351.00	1,438,342.28	1,406,179.89	32,162.39

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>School: No. 27</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL UNDISTRIBUTED EXPENDITURES		2,525,636.00	2,424,191.39	2,385,075.85	39,115.54
TOTAL CURRENT EXPENDITURES		<u>6,626,592.00</u>	<u>6,764,014.33</u>	<u>6,691,434.34</u>	<u>72,579.99</u>
CAPITAL OUTLAY					
TOTAL SCHOOL BASED EXPENDITURES		<u>6,626,592.00</u>	<u>6,764,014.33</u>	<u>6,691,434.34</u>	<u>72,579.99</u>
Other Financing Sources:					
	Operating Transfer In	6,626,592.00	6,764,014.33	6,691,434.34	72,579.99
Total Other Financing Sources		<u>6,626,592.00</u>	<u>6,764,014.33</u>	<u>6,691,434.34</u>	<u>72,579.99</u>
Fund Balance, July 1		-	-	-	-
Fund Balance, June 30		<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, 2018

<u>School: No. 28</u>	<u>Original</u>	<u>Final</u>		<u>Variance</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-028-000-0000-000	Kindergarten - Salaries of Teachers	210,827.00	153,322.88	153,322.88	-
15-120-100-101-028-000-0000-000	Grades 1-5 - Salaries of Teachers	1,086,152.00	1,119,453.92	1,119,453.92	-
15-120-100-101-028-056-0000-000	Grades 1-5 - Salaries of Teachers	2,000.00	3,590.00	3,588.93	1.07
15-130-100-101-028-000-0000-000	Grades 6-8 - Salaries of Teachers	946,199.00	858,336.39	858,336.39	-
Regular Programs - Undistributed Instruction					
15-190-100-106-028-000-0000-000	Other Salaries for Instruction	170,740.00	136,649.99	136,649.99	-
15-190-100-590-028-000-0000-000	Other Purchased Services (400-500 series)	500.00	500.00	-	500.00
15-190-100-610-028-000-0000-000	General Supplies	33,450.00	33,450.00	33,310.63	139.37
15-190-100-640-028-000-0000-000	Textbooks	690.00	690.00	197.46	492.54
15-190-100-800-028-000-0000-000	Other Objects	1,500.00	1,500.00	1,224.50	275.50
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,452,058.00	2,307,493.18	2,306,084.70	1,408.48
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-028-000-0000-000	Salaries of Teachers	112,060.00	112,060.00	101,901.70	10,158.30
15-201-100-106-028-000-0000-000	Other Salaries for Instruction	86,920.00	86,920.00	77,685.80	9,234.20
15-201-100-610-028-000-0000-000	General Supplies	800.00	800.00	783.30	16.70
Total Cognitive - Mild		199,780.00	199,780.00	180,370.80	19,409.20
Learning and/or Language Disabilities:					
15-204-100-101-028-000-0000-000	Salaries of Teachers	52,860.00	103,887.36	103,887.36	-
15-204-100-106-028-000-0000-000	Other Salaries for Instruction	80,455.00	80,455.00	73,743.82	6,711.18
15-204-100-610-028-000-0000-000	General Supplies	800.00	800.00	-	800.00
Total Learning and/or Language Disabilities		134,115.00	185,142.36	177,631.18	7,511.18
Resource Room/Resource Center:					
15-213-100-101-028-000-0000-000	Salaries of Teachers	195,628.00	157,320.63	157,320.63	-
15-213-100-610-028-000-0000-000	General Supplies	800.00	800.00	380.56	419.44
Total Resource Room/Resource Center		196,428.00	158,120.63	157,701.19	419.44
TOTAL SPECIAL EDUCATION - INSTRUCTION		530,323.00	543,042.99	515,703.17	27,339.82
Bilingual Education - Instruction					
15-240-100-101-028-000-0000-000	Salaries of Teachers	156,208.00	156,813.00	156,813.00	-
15-240-100-106-028-000-0000-000	Other Salaries for Instruction	42,429.00	42,429.00	42,429.00	-
15-240-100-610-028-000-0000-000	General Supplies	800.00	800.00	-	800.00
Total Bilingual Education - Instruction		199,437.00	200,042.00	199,242.00	800.00
Before/After School Programs - Instruction					
15-421-100-101-028-061-0000-000	Salaries of Teachers	-	876.00	876.00	-
15-421-100-106-028-061-0000-000	Other Salaries for Instruction	-	2,820.00	732.00	2,088.00
15-421-100-101-028-053-0000-000	Salaries of Teacher Tutors	3,060.00	240.00	240.00	-
Total Before/After School Programs - Instruction		3,060.00	3,936.00	1,848.00	2,088.00
Total Before/After School Programs		3,060.00	3,936.00	1,848.00	2,088.00
Total Instruction and At-Risk Programs		3,184,878.00	3,054,514.17	3,022,877.87	31,636.30
Undistributed Expenditures - Health Services					
15-000-213-100-028-000-0000-000	Salaries	91,122.00	96,642.00	96,642.00	-
15-000-213-600-028-000-0000-000	Supplies and Materials	500.00	500.00	-	500.00
Total Undistributed Expenditures - Health Services		91,622.00	97,142.00	96,642.00	500.00
Undist. Expend. - Guidance Services					
15-000-218-104-028-000-0000-000	Salaries of Other Professional Staff	54,475.00	54,475.20	54,475.20	-
15-000-218-600-028-000-0000-000	Supplies and Materials	500.00	500.00	-	500.00
Total Undist. Expend. - Guidance Services		54,975.00	54,975.20	54,475.20	500.00
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-104-028-000-0000-000	Salaries of Other Professional Staff	-	101,062.82	101,062.82	-
Total Undist. Expend. - Improvement of Inst. Serv.		-	101,062.82	101,062.82	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-028-000-0000-000	Salaries	81,718.00	81,718.00	80,718.00	1,000.00
15-000-222-600-028-000-0000-000	Supplies and Materials	4,500.00	4,500.00	254.24	4,245.76
Total Undist. Expend. - Edu. Media Serv./Sch. Library		86,218.00	86,218.00	80,972.24	5,245.76
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-028-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	225,925.00	225,925.00	224,862.32	1,062.68
15-000-240-105-028-000-0000-000	Salaries of Secretarial and Clerical Assistants	97,752.00	97,752.00	97,751.92	0.08
15-000-240-590-028-000-0000-000	Other Purchased Services (400-500 series)	500.00	500.00	-	500.00
15-000-240-600-028-000-0000-000	Supplies and Materials	5,500.00	5,500.00	5,268.39	231.61
15-000-240-800-028-000-0000-000	Other Objects	500.00	500.00	239.00	261.00
Total Undist. Expend. - Support Serv. - School Admin.		330,177.00	330,177.00	328,121.63	2,055.37
Undist. Expend. - Custodial Services					
15-000-262-100-028-000-0000-000	Salaries	50,248.00	78,312.45	71,806.20	6,506.25
15-000-262-107-028-000-0000-000	Salaries of Non-instructional Aides	28,563.00	26,973.00	7,595.24	19,377.76

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 28</u>		<u>Original</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
15-000-262-610-028-000-0000-000	General Supplies	2,500.00	2,500.00	1,251.49	1,248.51
Total Undist. Expend. - Custodial Services		81,311.00	107,785.45	80,652.93	27,132.52
Undist. Expend. - Security					
15-000-266-100-028-000-0000-000	Salaries	84,721.00	85,313.04	85,313.04	-
Total Undist. Expend. - Security		84,721.00	85,313.04	85,313.04	-
Total Undist. Expend. - Oper. & Maint. Of Plant		166,032.00	193,098.49	165,965.97	27,132.52
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-028-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	6,500.00	6,500.00	6,500.00	-
Total Undist. Expend. - Student Transportation Serv.		6,500.00	6,500.00	6,500.00	-
UNALLOCATED BENEFITS					
15-000-291-220-028-000-0000-000	Social Security Contributions	62,125.00	75,518.55	54,671.00	20,847.55
15-000-291-249-028-000-0000-000	Other Retirement Contributions - Regular	13,561.00	34,166.55	33,826.16	340.39
15-000-291-270-028-000-0000-000	Health Benefits	1,219,624.00	1,253,907.59	1,244,773.51	9,134.08
TOTAL UNALLOCATED BENEFITS		1,295,310.00	1,363,592.69	1,333,270.67	30,322.02
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,295,310.00	1,363,592.69	1,333,270.67	30,322.02
TOTAL UNDISTRIBUTED EXPENDITURES		2,030,834.00	2,232,766.20	2,167,010.53	65,755.67
TOTAL CURRENT EXPENDITURES		5,215,712.00	5,287,280.37	5,189,888.40	97,391.97
TOTAL SCHOOL BASED EXPENDITURES		5,215,712.00	5,287,280.37	5,189,888.40	97,391.97
Other Financing Sources:					
	Operating Transfer In	5,215,712.00	5,287,280.37	5,189,888.40	97,391.97
Total Other Financing Sources		5,215,712.00	5,287,280.37	5,189,888.40	97,391.97
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, 2018**

<u>School: No. 29</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-029-000-0000-000	Kindergarten - Salaries of Teachers	229,922.00	201,399.00	201,399.00	-
15-120-100-101-029-000-0000-000	Grades 1-5 - Salaries of Teachers	789,314.00	801,169.84	801,169.84	-
Regular Programs - Undistributed Instruction					
15-190-100-106-029-000-0000-000	Other Salaries for Instruction	129,715.00	129,715.00	128,115.00	1,600.00
15-190-100-320-029-000-0000-000	Purchased Professional-Educational Services	10,000.00	1,500.00	1,500.00	-
15-190-100-610-029-000-0000-000	General Supplies	33,500.00	31,000.00	28,989.28	2,010.72
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>1,192,451.00</u>	<u>1,164,783.84</u>	<u>1,161,173.12</u>	<u>3,610.72</u>
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-029-000-0000-000	Salaries of Teachers	95,622.00	95,622.00	95,622.00	-
15-204-100-106-029-000-0000-000	Other Salaries for Instruction	44,121.00	44,121.00	43,621.00	500.00
Total Learning and/or Language Disabilities		<u>139,743.00</u>	<u>139,743.00</u>	<u>139,243.00</u>	<u>500.00</u>
Resource Room/Resource Center:					
15-213-100-101-029-000-0000-000	Salaries of Teachers	164,878.00	169,075.00	169,075.00	-
Total Resource Room/Resource Center		<u>164,878.00</u>	<u>169,075.00</u>	<u>169,075.00</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>304,621.00</u>	<u>308,818.00</u>	<u>308,318.00</u>	<u>500.00</u>
Bilingual Education - Instruction					
15-240-100-101-029-000-0000-000	Salaries of Teachers	159,908.00	159,908.00	138,323.00	21,585.00
Total Bilingual Education - Instruction		<u>159,908.00</u>	<u>159,908.00</u>	<u>138,323.00</u>	<u>21,585.00</u>
School-Spon. Cocurricular Actvts. - Inst.					
Total Instruction and At-Risk Programs		<u>1,656,980.00</u>	<u>1,633,509.84</u>	<u>1,607,814.12</u>	<u>25,695.72</u>
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-029-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	8,766.00	3,585.61	5,180.39
Total Undistributed Expend. - Attend. & Social Work		<u>8,766.00</u>	<u>8,766.00</u>	<u>3,585.61</u>	<u>5,180.39</u>
Undistributed Expenditures - Health Services					
15-000-213-100-029-000-0000-000	Salaries	94,222.00	94,222.00	93,222.00	1,000.00
Total Undistributed Expenditures - Health Services		<u>94,222.00</u>	<u>94,222.00</u>	<u>93,222.00</u>	<u>1,000.00</u>
Undist. Expend. - Guidance Services					
15-000-218-104-029-000-0000-000	Salaries of Other Professional Staff	51,954.00	51,954.00	51,954.00	-
Total Undist. Expend. - Guidance Services		<u>51,954.00</u>	<u>51,954.00</u>	<u>51,954.00</u>	<u>-</u>
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-029-000-0000-000	Purchased Prof- Educational Services	-	10,000.00	10,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		<u>-</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>-</u>
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-029-000-0000-000	Other Purchased Services (400-500 series)	-	1,000.00	1,000.00	-
Total Undist. Expend - Instructional Staff Training Serv.		<u>-</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-029-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	113,694.00	113,694.00	113,693.84	0.16
15-000-240-105-029-000-0000-000	Salaries of Secretarial and Clerical Assistants	49,251.00	49,251.00	49,251.00	-
Total Undist. Expend. - Support Serv. - School Admin.		<u>162,945.00</u>	<u>162,945.00</u>	<u>162,944.84</u>	<u>0.16</u>
Undist. Expend. - Custodial Services					
15-000-262-100-029-000-0000-000	Salaries	62,065.00	62,065.00	59,925.00	2,140.00
15-000-262-107-029-000-0000-000	Salaries of Non-instructional Aides	43,203.00	15,135.36	15,135.36	-
Total Undist. Expend. - Custodial Services		<u>105,268.00</u>	<u>77,200.36</u>	<u>75,060.36</u>	<u>2,140.00</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>105,268.00</u>	<u>77,200.36</u>	<u>75,060.36</u>	<u>2,140.00</u>
UNALLOCATED BENEFITS					
15-000-291-220-029-000-0000-000	Social Security Contributions	35,900.00	40,967.00	25,951.04	15,015.96
15-000-291-249-029-000-0000-000	Other Retirement Contributions - Regular	7,507.00	10,866.23	10,757.97	108.26
15-000-291-270-029-000-0000-000	Health Benefits	571,950.00	580,225.80	577,169.04	3,056.76
TOTAL UNALLOCATED BENEFITS		<u>615,357.00</u>	<u>632,059.03</u>	<u>613,878.05</u>	<u>18,180.98</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>615,357.00</u>	<u>632,059.03</u>	<u>613,878.05</u>	<u>18,180.98</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>1,038,512.00</u>	<u>1,038,146.39</u>	<u>1,011,644.86</u>	<u>26,501.53</u>
TOTAL CURRENT EXPENDITURES		<u>2,695,492.00</u>	<u>2,671,656.23</u>	<u>2,619,458.98</u>	<u>52,197.25</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>2,695,492.00</u>	<u>2,671,656.23</u>	<u>2,619,458.98</u>	<u>52,197.25</u>
Other Financing Sources:					
Operating Transfer In		<u>2,695,492.00</u>	<u>2,671,656.23</u>	<u>2,619,458.98</u>	<u>52,197.25</u>
Total Other Financing Sources		<u>2,695,492.00</u>	<u>2,671,656.23</u>	<u>2,619,458.98</u>	<u>52,197.25</u>
Fund Balance, July 1		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30		<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, 2018**

<u>School: No. 30 MLK</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-030-000-0000-000	Kindergarten - Salaries of Teachers	339,917.00	281,887.11	277,257.00	4,630.11
15-120-100-101-030-000-0000-000	Grades 1-5 - Salaries of Teachers	1,447,470.00	1,513,700.91	1,513,700.91	-
15-130-100-101-030-000-0000-000	Grades 6-8 - Salaries of Teachers	980,543.00	889,160.88	889,160.88	-
15-130-100-101-030-056-0000-000	Grades 6-8 - Salaries of Teachers	4,000.00	4,000.00	1,827.79	2,172.21
Regular Programs - Undistributed Instruction					
15-190-100-106-030-000-0000-000	Other Salaries for Instruction	355,459.00	320,173.30	320,173.30	-
15-190-100-320-030-000-0000-000	Purchased Professional-Educational Services	-	16,025.00	16,025.00	-
15-190-100-340-030-000-0000-000	Purchased Technical Services	300.00	300.00	-	300.00
15-190-100-610-030-000-0000-000	General Supplies	36,017.00	40,275.80	36,792.52	3,483.28
15-190-100-800-030-000-0000-000	Other Objects	11,000.00	11,000.00	9,305.15	1,694.85
TOTAL REGULAR PROGRAMS - INSTRUCTION		3,174,706.00	3,076,523.00	3,064,242.55	12,280.45
SPECIAL EDUCATION - INSTRUCTION					
Behavioral Disabilities:					
15-209-100-101-030-000-0000-000	Salaries of Teachers	299,362.00	299,362.00	298,116.60	1,245.40
15-209-100-106-030-000-0000-000	Other Salaries for Instruction	246,583.00	316,907.81	316,907.81	-
Total Behavioral Disabilities		549,945.00	620,269.81	619,017.62	1,252.19
Resource Room/Resource Center:					
15-213-100-101-030-000-0000-000	Salaries of Teachers	456,718.00	491,129.80	491,129.80	-
15-213-100-610-030-000-0000-000	General Supplies	700.00	700.00	698.32	1.68
Total Resource Room/Resource Center		457,418.00	491,829.80	491,828.12	1.68
Autism:					
15-214-100-101-030-000-0000-000	Salaries of Teachers	514,840.00	514,840.00	498,296.66	16,543.34
15-214-100-106-030-000-0000-000	Other Salaries for Instruction	229,178.00	275,867.30	275,867.30	-
15-214-100-610-030-000-0000-000	General Supplies	3,000.00	3,000.00	2,979.66	20.34
Total Autism		747,018.00	793,707.30	777,143.62	16,563.68
TOTAL SPECIAL EDUCATION - INSTRUCTION		1,754,381.00	1,905,806.91	1,887,989.36	17,817.55
Bilingual Education - Instruction					
15-240-100-101-030-000-0000-000	Salaries of Teachers	284,401.00	250,226.15	250,226.15	-
15-240-100-610-030-000-0000-000	General Supplies	3,200.00	3,200.00	2,759.60	440.40
Total Bilingual Education - Instruction		287,601.00	253,426.15	252,985.75	440.40
Total Instruction and At-Risk Programs		5,216,688.00	5,235,756.06	5,205,217.66	30,538.40
Undistributed Expend. - Attend. & Social Work					
15-000-211-600-030-000-0000-000	Supplies and Materials	200.00	200.00	-	200.00
Total Undistributed Expend. - Attend. & Social Work		200.00	200.00	-	200.00
Undistributed Expenditures - Health Services					
15-000-213-100-030-000-0000-000	Salaries	171,928.00	171,928.00	164,126.09	7,801.91
15-000-213-600-030-000-0000-000	Supplies and Materials	400.00	400.00	198.64	201.36
Total Undistributed Expenditures - Health Services		172,328.00	172,328.00	164,324.73	8,003.27
Undist. Expend. - Guidance Services					
15-000-218-104-030-000-0000-000	Salaries of Other Professional Staff	263,773.00	355,862.36	355,862.36	-
15-000-218-600-030-000-0000-000	Supplies and Materials	1,000.00	1,000.00	591.24	408.76
Total Undist. Expend. - Guidance Services		264,773.00	356,862.36	356,453.60	408.76
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-110-030-000-0000-000	Other Salaries	-	72,230.32	72,230.32	-
Total Undist. Expend. - Improvement of Inst. Serv.		-	72,230.32	72,230.32	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-030-000-0000-000	Salaries	52,860.00	52,965.00	52,965.00	-
15-000-222-600-030-000-0000-000	Supplies and Materials	2,000.00	2,000.00	196.26	1,803.74
Total Undist. Expend. - Edu. Media Serv./Sch. Library		54,860.00	54,965.00	53,161.26	1,803.74
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-600-030-000-0000-000	Supplies and Materials	20,284.00	0.20	-	0.20
Total Undist. Expend.-Instructional Staff Training Serv.		20,284.00	0.20	-	0.20
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-030-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	358,988.00	418,739.32	418,739.32	-
15-000-240-105-030-000-0000-000	Salaries of Secretarial and Clerical Assistants	148,553.00	148,553.00	133,592.82	14,960.18
15-000-240-600-030-000-0000-000	Supplies and Materials	5,000.00	5,000.00	4,985.51	14.49
15-000-240-800-030-000-0000-000	Other Objects	1,000.00	1,000.00	649.00	351.00
Total Undist. Expend. - Support Serv. - School Admin.		513,541.00	573,292.32	557,966.65	15,325.67
Undist. Expend. - Custodial Services					
15-000-262-100-030-000-0000-000	Salaries	50,248.00	50,248.00	50,110.00	138.00
15-000-262-107-030-000-0000-000	Salaries of Non-instructional Aides	50,523.00	13,991.53	13,991.53	-
15-000-262-610-030-000-0000-000	General Supplies	500.00	500.00	487.35	12.65
Total Undist. Expend. - Custodial Services		101,271.00	64,739.53	64,588.88	150.65
Undist. Expend. - Security					
15-000-266-100-030-000-0000-000	Salaries	88,875.00	89,467.00	89,467.00	-

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 30 MLK</u>		Original	Final	Variance	
		Budget	Budget	Actual	Final to Actual
Total Undist. Expend. - Security		88,875.00	89,467.00	89,467.00	-
Total Undist. Expend. - Oper. & Maint. Of Plant		190,146.00	154,206.53	154,055.88	150.65
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-030-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	7,000.00	7,000.00	2,460.00	4,540.00
Total Undist. Expend. - Student Transportation Serv.		7,000.00	7,000.00	2,460.00	4,540.00
UNALLOCATED BENEFITS					
15-000-291-220-030-000-0000-000	Social Security Contributions	111,745.00	154,600.58	107,230.71	47,369.87
15-000-291-249-030-000-0000-000	Other Retirement Contributions - Regular	22,198.00	41,791.11	41,374.76	416.35
15-000-291-270-030-000-0000-000	Health Benefits	1,922,213.00	2,041,858.99	2,025,758.07	16,100.92
TOTAL UNALLOCATED BENEFITS		2,056,156.00	2,238,250.68	2,174,363.54	63,887.14
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		2,056,156.00	2,238,250.68	2,174,363.54	63,887.14
TOTAL UNDISTRIBUTED EXPENDITURES		3,279,288.00	3,629,335.41	3,535,015.98	94,319.43
TOTAL CURRENT EXPENDITURES		8,495,976.00	8,865,091.47	8,740,233.64	124,857.83
TOTAL SCHOOL BASED EXPENDITURES		8,495,976.00	8,865,091.47	8,740,233.64	124,857.83
Other Financing Sources:					
	Operating Transfer In				
Total Other Financing Sources		8,495,976.00	8,865,091.47	8,740,233.64	124,857.83
		8,495,976.00	8,865,091.47	8,740,233.64	124,857.83
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, 2018

<u>School: No. 33 EWK</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-033-000-0000-000	Kindergarten - Salaries of Teachers	221,248.00	223,952.00	223,952.00	-
15-120-100-101-033-000-0000-000	Grades 1-5 - Salaries of Teachers	1,003,244.00	899,656.58	899,656.58	-
15-120-100-101-033-054-0000-000	Grades 1-5 - Salaries of Teachers	-	2,110.00	2,087.78	22.22
Regular Programs - Undistributed Instruction					
15-190-100-106-033-000-0000-000	Other Salaries for Instruction	92,765.00	92,765.00	91,740.56	1,024.44
15-190-100-610-033-000-0000-000	General Supplies	41,550.00	41,550.00	31,280.21	10,269.79
15-190-100-640-033-000-0000-000	Textbooks	1,000.00	1,000.00	-	1,000.00
TOTAL REGULAR PROGRAMS - INSTRUCTION		1,359,807.00	1,261,033.58	1,248,717.13	12,316.45
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-106-033-000-0000-000	Other Salaries for Instruction	-	6,362.80	6,362.80	-
Total Cognitive - Mild		-	6,362.80	6,362.80	-
Cognitive - Moderate:					
15-202-100-101-033-000-0000-000	Salaries of Teachers	55,003.00	55,003.00	55,003.00	-
15-202-100-106-033-000-0000-000	Other Salaries for Instruction	46,932.00	46,932.00	37,545.60	9,386.40
Total Cognitive - Moderate		101,935.00	101,935.00	92,548.60	9,386.40
Multiple Disabilities:					
15-212-100-101-033-000-0000-000	Salaries of Teachers	154,202.00	154,557.00	154,557.00	-
15-212-100-106-033-000-0000-000	Other Salaries for Instruction	73,031.00	75,493.68	75,493.68	-
15-212-100-610-033-000-0000-000	General Supplies	2,500.00	2,500.00	2,234.64	265.36
Total Multiple Disabilities		229,733.00	232,550.68	232,285.32	265.36
Resource Room/Resource Center:					
15-213-100-101-033-000-0000-000	Salaries of Teachers	160,568.00	160,673.00	160,673.00	-
Total Resource Room/Resource Center		160,568.00	160,673.00	160,673.00	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		492,236.00	501,521.48	491,869.72	9,651.76
Bilingual Education - Instruction					
15-240-100-101-033-000-0000-000	Salaries of Teachers	242,403.00	181,728.97	181,728.97	-
15-240-100-106-033-000-0000-000	Other Salaries for Instruction	95,465.00	95,465.00	86,180.80	9,284.20
Total Bilingual Education - Instruction		337,868.00	277,193.97	267,909.77	9,284.20
Total Instruction and At-Risk Programs		2,189,911.00	2,039,749.03	2,008,496.62	31,252.41
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-033-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	8,766.00	4,920.89	3,845.11
Total Undistributed Expend. - Attend. & Social Work		8,766.00	8,766.00	4,920.89	3,845.11
Undistributed Expenditures - Health Services					
15-000-213-100-033-000-0000-000	Salaries	82,106.00	95,100.00	95,100.00	-
Total Undistributed Expenditures - Health Services		82,106.00	95,100.00	95,100.00	-
Undist. Expend. - Guidance Services					
15-000-218-104-033-000-0000-000	Salaries of Other Professional Staff	49,104.00	58,924.80	58,924.80	-
Total Undist. Expend. - Guidance Services		49,104.00	58,924.80	58,924.80	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-033-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	230,375.00	230,375.00	229,309.68	1,065.32
15-000-240-105-033-000-0000-000	Salaries of Secretarial and Clerical Assistants	50,051.00	50,051.00	49,251.00	800.00
15-000-240-600-033-000-0000-000	Supplies and Materials	5,000.00	5,000.00	4,839.04	160.96
Total Undist. Expend. - Support Serv. - School Admin.		285,426.00	285,426.00	283,399.72	2,026.28
Undist. Expend. - Custodial Services					
15-000-262-100-033-000-0000-000	Salaries	48,570.00	48,570.00	48,560.00	10.00
15-000-262-107-033-000-0000-000	Salaries of Non-instructional Aides	50,523.00	16,943.21	16,943.21	-
Total Undist. Expend. - Custodial Services		99,093.00	65,513.21	65,503.21	10.00
Undist. Expend. - Care and Upkeep of Grounds					
Undist. Expend. - Security					
15-000-266-100-033-000-0000-000	Salaries	50,687.00	50,687.00	50,687.00	-
Total Undist. Expend. - Security		50,687.00	50,687.00	50,687.00	-
Total Undist. Expend. - Oper. & Maint. Of Plant		149,780.00	116,200.21	116,190.21	10.00
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-033-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000.00	-	-	-
Total Undist. Expend. - Student Transportation Serv.		2,000.00	-	-	-
UNALLOCATED BENEFITS					
15-000-291-220-033-000-0000-000	Social Security Contributions	50,868.00	58,387.00	39,157.61	19,229.39
15-000-291-249-033-000-0000-000	Other Retirement Contributions - Regular	12,495.00	12,647.75	12,521.75	126.00
15-000-291-270-033-000-0000-000	Health Benefits	784,829.00	780,832.00	775,751.58	5,080.42
TOTAL UNALLOCATED BENEFITS		848,192.00	851,866.75	827,430.94	24,435.81
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		848,192.00	851,866.75	827,430.94	24,435.81
TOTAL UNDISTRIBUTED EXPENDITURES		1,425,374.00	1,416,283.76	1,385,966.56	30,317.20
TOTAL CURRENT EXPENDITURES		3,615,285.00	3,456,032.79	3,394,463.18	61,569.61

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>School: No. 33 EWK</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
TOTAL SCHOOL BASED EXPENDITURES		3,615,285.00	3,456,032.79	3,394,463.18	61,569.61
Other Financing Sources:					
	Operating Transfer In	3,615,285.00	3,456,032.79	3,394,463.18	61,569.61
Total Other Financing Sources		3,615,285.00	3,456,032.79	3,394,463.18	61,569.61
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, 2018

<u>School: No. 34 RC</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-034-000-0000-000	Kindergarten - Salaries of Teachers	177,020.00	108,910.00	108,910.00	-
15-120-100-101-034-000-0000-000	Grades 1-5 - Salaries of Teachers	790,112.00	845,619.14	845,619.14	-
15-120-100-101-034-056-0000-000	Grades 1-5 - Salaries of Teachers	2,000.00	2,000.00	1,966.67	33.33
Regular Programs - Undistributed Instruction					
15-190-100-610-034-000-0000-000	General Supplies	20,614.00	20,614.00	18,440.88	2,173.12
15-190-100-640-034-000-0000-000	Textbooks	300.00	300.00	-	300.00
15-190-100-800-034-000-0000-000	Other Objects	1,800.00	1,800.00	1,340.75	459.25
TOTAL REGULAR PROGRAMS - INSTRUCTION		991,846.00	1,013,122.14	1,010,156.44	2,965.70
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-034-000-0000-000	Salaries of Teachers	94,222.00	94,222.00	93,222.00	1,000.00
15-204-100-106-034-000-0000-000	Other Salaries for Instruction	45,121.00	45,121.00	44,621.00	500.00
15-204-100-610-034-000-0000-000	General Supplies	2,088.00	2,088.00	2,086.19	1.81
15-204-100-640-034-000-0000-000	Textbooks	200.00	200.00	-	200.00
15-204-100-800-034-000-0000-000	Other Objects	135.00	135.00	42.00	93.00
Total Learning and/or Language Disabilities		141,766.00	141,766.00	139,971.19	1,794.81
Resource Room/Resource Center:					
15-213-100-101-034-000-0000-000	Salaries of Teachers	116,580.00	116,580.00	115,985.00	595.00
15-213-100-610-034-000-0000-000	General Supplies	1,000.00	1,000.00	933.99	66.01
Total Resource Room/Resource Center		117,580.00	117,580.00	116,918.99	661.01
TOTAL SPECIAL EDUCATION - INSTRUCTION		259,346.00	259,346.00	256,890.18	2,455.82
Bilingual Education - Instruction					
15-240-100-101-034-000-0000-000	Salaries of Teachers	377,730.00	397,175.33	397,175.33	-
15-240-100-610-034-000-0000-000	General Supplies	15,273.00	15,273.00	12,242.92	3,030.08
15-240-100-640-034-000-0000-000	Textbooks	200.00	200.00	-	200.00
15-240-100-800-034-000-0000-000	Other Objects	1,170.00	1,170.00	369.00	801.00
Total Bilingual Education - Instruction		394,373.00	413,818.33	409,787.25	4,031.08
Total Instruction and At-Risk Programs		1,645,565.00	1,686,286.47	1,676,833.87	9,452.60
Undistributed Expenditures - Health Services					
15-000-213-100-034-000-0000-000	Salaries	-	99,597.00	88,673.90	10,923.10
Total Undistributed Expenditures - Health Services		-	99,597.00	88,673.90	10,923.10
Undist. Expend. - Guidance Services					
15-000-218-104-034-000-0000-000	Salaries of Other Professional Staff	43,363.00	43,363.00	39,283.20	4,079.80
15-000-218-600-034-000-0000-000	Supplies and Materials	100.00	100.00	95.15	4.85
Total Undist. Expend. - Guidance Services		43,463.00	43,463.00	39,378.35	4,084.65
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-034-000-0000-000	Salaries	96,727.00	96,727.00	95,727.00	1,000.00
15-000-222-600-034-000-0000-000	Supplies and Materials	1,900.00	1,900.00	1,521.07	378.93
Total Undist. Expend. - Edu. Media Serv./Sch. Library		98,627.00	98,627.00	97,248.07	1,378.93
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-034-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	165,327.00	165,327.00	165,326.66	0.34
15-000-240-105-034-000-0000-000	Salaries of Secretarial and Clerical Assistants	49,251.00	49,251.00	49,250.92	0.08
15-000-240-590-034-000-0000-000	Other Purchased Services (400-500 series)	50.00	50.00	45.00	5.00
15-000-240-600-034-000-0000-000	Supplies and Materials	800.00	800.00	523.56	276.44
Total Undist. Expend. - Support Serv. - School Admin.		215,428.00	215,428.00	215,146.14	281.86
Undist. Expend. - Custodial Services					
15-000-262-100-034-000-0000-000	Salaries	63,771.00	63,771.00	61,375.00	2,396.00
15-000-262-107-034-000-0000-000	Salaries of Non-instructional Aides	21,243.00	21,243.00	6,397.01	14,845.99
Total Undist. Expend. - Custodial Services		85,014.00	85,014.00	67,772.01	17,241.99
Undist. Expend. - Security					
15-000-266-100-034-000-0000-000	Salaries	50,687.00	50,687.00	49,525.37	1,161.63
Total Undist. Expend. - Security		50,687.00	50,687.00	49,525.37	1,161.63
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-034-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	2,480.00	2,480.00	1,265.00	1,215.00
Total Undist. Expend. - Student Transportation Serv.		2,480.00	2,480.00	1,265.00	1,215.00
UNALLOCATED BENEFITS					
15-000-291-220-034-000-0000-000	Social Security Contributions	24,715.00	27,669.00	20,587.39	7,081.61
15-000-291-249-034-000-0000-000	Other Retirement Contributions - Regular	11,390.00	13,481.43	13,347.12	134.31
15-000-291-270-034-000-0000-000	Health Benefits	634,321.00	641,347.75	632,059.95	9,287.80
TOTAL UNALLOCATED BENEFITS		670,426.00	682,498.18	665,994.46	16,503.72
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		670,426.00	682,498.18	665,994.46	16,503.72
TOTAL UNDISTRICTED EXPENDITURES		1,166,125.00	1,277,794.18	1,225,003.30	52,790.88
TOTAL CURRENT EXPENDITURES		2,811,690.00	2,964,080.65	2,901,837.17	62,243.48

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 34 RC</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL SCHOOL BASED EXPENDITURES	2,811,690.00	2,964,080.65	2,901,837.17	62,243.48
Other Financing Sources:				
Operating Transfer In	2,811,690.00	2,964,080.65	2,901,837.17	62,243.48
Total Other Financing Sources	2,811,690.00	2,964,080.65	2,901,837.17	62,243.48
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, 2018**

<u>School: No. 36 Alexander Hamilton Acad.</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-036-000-0000-000	Kindergarten - Salaries of Teachers	260,208.00	260,208.00	252,973.00	7,235.00
15-120-100-101-036-000-0000-000	Grades 1-5 - Salaries of Teachers	1,203,735.00	1,265,665.40	1,265,665.40	-
15-120-100-101-036-056-0000-000	Grades 1-5 - Salaries of Teachers	-	2,000.00	2,000.00	-
15-130-100-101-036-000-0000-000	Grades 6-8 - Salaries of Teachers	702,637.00	568,173.55	568,173.55	-
Regular Programs - Undistributed Instruction					
15-190-100-106-036-000-0000-000	Other Salaries for Instruction	221,818.00	221,818.00	221,068.00	750.00
15-190-100-340-036-000-0000-000	Purchased Technical Services	8,000.00	7,973.10	7,973.10	-
15-190-100-590-036-000-0000-000	Other Purchased Services (400-500 series)	300.00	300.00	-	300.00
15-190-100-610-036-000-0000-000	General Supplies	57,656.00	58,242.24	56,831.90	1,410.34
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,454,354.00	2,384,380.29	2,374,684.95	9,695.34
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-036-000-0000-000	Salaries of Teachers	53,912.00	63,105.00	63,105.00	-
15-204-100-106-036-000-0000-000	Other Salaries for Instruction	42,421.00	43,356.15	43,356.15	-
Total Learning and/or Language Disabilities		96,333.00	106,461.15	106,461.15	-
Resource Room/Resource Center:					
15-213-100-101-036-000-0000-000	Salaries of Teachers	397,771.00	342,770.85	336,875.00	5,895.85
Total Resource Room/Resource Center		397,771.00	342,770.85	336,875.00	5,895.85
TOTAL SPECIAL EDUCATION - INSTRUCTION		494,104.00	449,232.00	443,336.15	5,895.85
Bilingual Education - Instruction					
15-240-100-101-036-000-0000-000	Salaries of Teachers	53,160.00	53,265.00	53,265.00	-
Total Bilingual Education - Instruction		53,160.00	53,265.00	53,265.00	-
Before/After School Programs - Instruction					
15-421-100-101-036-053-0000-000	Salaries of Teachers	10,744.00	23,052.00	16,654.00	6,398.00
15-421-100-106-036-053-0000-000	Other Salaries for Instruction	-	8,688.00	7,314.00	1,374.00
Total Before/After School Programs - Instruction		10,744.00	31,740.00	23,968.00	7,772.00
Total Before/After School Programs		10,744.00	31,740.00	23,968.00	7,772.00
Total Instruction and At-Risk Programs		3,012,362.00	2,918,617.29	2,895,254.10	23,363.19
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-036-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	8,766.00	6,593.74	2,172.26
Total Undistributed Expend. - Attend. & Social Work		8,766.00	8,766.00	6,593.74	2,172.26
Undistributed Expenditures - Health Services					
15-000-213-100-036-000-0000-000	Salaries	94,700.00	94,700.00	94,700.00	-
Total Undistributed Expenditures - Health Services		94,700.00	94,700.00	94,700.00	-
Undist. Expend. - Speech/OT, PT & Related Serv.					
Undist. Expend. - Guidance Services					
15-000-218-104-036-000-0000-000	Salaries of Other Professional Staff	96,829.00	70,805.88	70,805.88	-
Total Undist. Expend. - Guidance Services		96,829.00	70,805.88	70,805.88	-
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-036-000-0000-000	Other Purchased Services (400-500 series)	1,250.00	1,250.00	894.00	356.00
15-000-223-600-036-000-0000-000	Supplies and Materials	2,500.00	3,400.00	2,324.43	1,075.57
Total Undist. Expend.-Instructional Staff Training Serv.		3,750.00	4,650.00	3,218.43	1,431.57
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-036-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	137,722.00	332,265.07	327,165.07	5,100.00
15-000-240-105-036-000-0000-000	Salaries of Secretarial and Clerical Assistants	107,074.00	69,074.00	63,853.82	5,220.18
15-000-240-580-036-000-0000-000	Other Purchased Services (400-500 series)	1,000.00	1,000.00	449.00	551.00
15-000-240-600-036-000-0000-000	Supplies and Materials	2,000.00	540.66	496.66	44.00
Total Undist. Expend. - Support Serv. - School Admin.		247,796.00	402,879.73	391,964.55	10,915.18
Undist. Expend. - Custodial Services					
15-000-262-100-036-000-0000-000	Salaries	52,467.00	55,300.00	55,300.00	-
15-000-262-107-036-000-0000-000	Salaries of Non-instructional Aides	57,843.00	12,609.97	12,609.97	-
Total Undist. Expend. - Custodial Services		110,310.00	67,909.97	67,909.97	-
Undist. Expend. - Security					
15-000-266-100-036-000-0000-000	Salaries	50,687.00	50,687.00	50,687.00	-
Total Undist. Expend. - Security		50,687.00	50,687.00	50,687.00	-
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-036-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	1,000.00	1,000.00	1,000.00	-
Total Undist. Expend. - Student Transportation Serv.		1,000.00	1,000.00	1,000.00	-
UNALLOCATED BENEFITS					
15-000-291-220-036-000-0000-000	Social Security Contributions	54,433.00	62,758.00	42,365.10	20,392.90
15-000-291-249-036-000-0000-000	Other Retirement Contributions - Regular	14,302.00	21,917.52	21,699.16	218.36
15-000-291-270-036-000-0000-000	Health Benefits	1,143,976.00	1,062,191.49	1,059,156.02	3,035.47
TOTAL UNALLOCATED BENEFITS		1,212,711.00	1,146,867.01	1,123,220.28	23,646.73

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 36 Alexander Hamilton Acad.</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,212,711.00	1,146,867.01	1,123,220.28	23,646.73
TOTAL UNDISTRIBUTED EXPENDITURES		1,826,549.00	1,848,265.59	1,810,099.85	38,165.74
TOTAL CURRENT EXPENDITURES		4,838,911.00	4,766,882.88	4,705,353.95	61,528.93
TOTAL SCHOOL BASED EXPENDITURES		4,838,911.00	4,766,882.88	4,705,353.95	61,528.93
Other Financing Sources:					
	Operating Transfer In	4,838,911.00	4,766,882.88	4,705,353.95	61,528.93
Total Other Financing Sources		4,838,911.00	4,766,882.88	4,705,353.95	61,528.93
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, 2018**

<u>School: No. 40 Urban Leadership</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-040-000-0000-000	Kindergarten - Salaries of Teachers	154,775.00	102,342.00	102,342.00	-
15-120-100-101-040-000-0000-000	Grades 1-5 - Salaries of Teachers	510,543.00	444,196.15	444,196.15	-
Regular Programs - Undistributed Instruction					
15-190-100-610-040-000-0000-000	General Supplies	17,102.00	17,723.26	17,675.25	48.01
TOTAL REGULAR PROGRAMS - INSTRUCTION		682,420.00	564,261.41	564,213.40	48.01
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-106-040-000-0000-000	Other Salaries for Instruction	41,818.00	41,818.00	40,981.61	836.39
Total Learning and/or Language Disabilities		41,818.00	41,818.00	40,981.61	836.39
Resource Room/Resource Center:					
15-213-100-101-040-000-0000-000	Salaries of Teachers	128,012.00	132,960.00	132,960.00	-
Total Resource Room/Resource Center		128,012.00	132,960.00	132,960.00	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		169,830.00	174,778.00	173,941.61	836.39
Total Instruction and At-Risk Programs		852,250.00	739,039.41	738,155.01	884.40
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-040-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	8,766.00	1,752.34	7,013.66
Total Undistributed Expend. - Attend. & Social Work		8,766.00	8,766.00	1,752.34	7,013.66
Undistributed Expenditures - Health Services					
15-000-213-100-040-000-0000-000	Salaries	58,500.00	58,500.00	44,099.46	14,400.54
Total Undistributed Expenditures - Health Services		58,500.00	58,500.00	44,099.46	14,400.54
Undist. Expend. - Guidance Services					
15-000-218-104-040-000-0000-000	Salaries of Other Professional Staff	49,104.00	49,104.00	39,283.20	9,820.80
Total Undist. Expend. - Guidance Services		49,104.00	49,104.00	39,283.20	9,820.80
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-040-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	142,189.00	142,189.00	141,494.00	695.00
15-000-240-105-040-000-0000-000	Salaries of Secretarial and Clerical Assistants	49,251.00	49,251.00	49,251.00	-
15-000-240-600-040-000-0000-000	Supplies and Materials	2,125.00	1,503.74	1,503.25	0.49
Total Undist. Expend. - Support Serv. - School Admin.		193,565.00	192,943.74	192,248.25	695.49
Undist. Expend. - Custodial Services					
15-000-262-100-040-000-0000-000	Salaries	61,215.00	32,147.88	32,147.88	-
15-000-262-107-040-000-0000-000	Salaries of Non-instructional Aides	28,563.00	28,563.00	10,060.06	18,502.94
Total Undist. Expend. - Custodial Services		89,778.00	60,710.88	42,207.94	18,502.94
Total Undist. Expend. - Oper. & Maint. Of Plant					
15-000-270-512-040-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	2,030.00	2,030.00	2,030.00	-
Total Undist. Expend. - Student Transportation Serv.		2,030.00	2,030.00	2,030.00	-
UNALLOCATED BENEFITS					
15-000-291-220-040-000-0000-000	Social Security Contributions	20,340.00	20,340.00	9,602.90	10,737.10
15-000-291-249-040-000-0000-000	Other Retirement Contributions - Regular	3,845.00	5,511.95	5,457.04	54.91
15-000-291-270-040-000-0000-000	Health Benefits	428,217.00	342,406.00	339,402.76	3,003.24
TOTAL UNALLOCATED BENEFITS		452,402.00	368,257.95	354,462.70	13,795.25
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		452,402.00	368,257.95	354,462.70	13,795.25
TOTAL UNDISTRIBUTED EXPENDITURES		854,145.00	740,312.57	676,083.89	64,228.68
TOTAL CURRENT EXPENDITURES		1,706,395.00	1,479,351.98	1,414,238.90	65,113.08
TOTAL SCHOOL BASED EXPENDITURES		1,706,395.00	1,479,351.98	1,414,238.90	65,113.08
Other Financing Sources:					
Operating Transfer In		1,706,395.00	1,479,351.98	1,414,238.90	65,113.08
Total Other Financing Sources		1,706,395.00	1,479,351.98	1,414,238.90	65,113.08
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, 2018

<u>School: No. 41 Dale Avenue</u>	Original Budget	Final Budget	Actual	Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-041-000-0000-000	Kindergarten - Salaries of Teachers	836,252.00	749,932.00	749,932.00	-
15-120-100-101-041-000-0000-000	Grades 1-5 - Salaries of Teachers	29,500.00	89,357.50	89,357.50	-
Regular Programs - Undistributed Instruction					
15-190-100-106-041-000-0000-000	Other Salaries for Instruction	517,370.00	480,750.60	480,750.60	-
15-190-100-610-041-000-0000-000	General Supplies	26,968.00	26,968.00	25,382.73	1,585.27
TOTAL REGULAR PROGRAMS - INSTRUCTION		1,410,090.00	1,347,008.10	1,345,422.83	1,585.27
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-041-000-0000-000	Salaries of Teachers	211,140.00	214,260.00	214,260.00	-
15-204-100-106-041-000-0000-000	Other Salaries for Instruction	137,031.00	193,222.90	177,238.40	15,984.50
Total Learning and/or Language Disabilities		348,171.00	407,482.90	391,498.40	15,984.50
Resource Room/Resource Center:					
15-213-100-101-041-000-0000-000	Salaries of Teachers	216,194.00	271,601.50	257,136.00	14,465.50
15-213-100-106-041-000-0000-000	Other Salaries for Instruction	-	60,920.45	55,359.82	5,560.63
Total Resource Room/Resource Center		216,194.00	332,521.95	312,495.82	20,026.13
Autism:					
15-214-100-101-041-000-0000-000	Salaries of Teachers	110,660.00	169,636.58	169,636.58	-
15-214-100-106-041-000-0000-000	Other Salaries for Instruction	-	61,612.47	61,612.47	-
Total Autism		110,660.00	231,249.05	231,249.05	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		675,025.00	971,253.90	935,243.27	36,010.63
Bilingual Education - Instruction					
15-240-100-101-041-000-0000-000	Salaries of Teachers	82,718.00	111,964.98	111,964.98	-
15-240-100-106-041-000-0000-000	Other Salaries for Instruction	32,703.00	32,703.00	25,467.20	7,235.80
Total Bilingual Education - Instruction		115,421.00	144,667.98	137,432.18	7,235.80
Before/After School Programs - Instruction					
15-421-100-106-041-061-0000-000	Other Salaries for Instruction	4,368.00	4,782.00	3,948.00	834.00
Total Before/After School Programs - Instruction		4,368.00	4,782.00	3,948.00	834.00
Total Before/After School Programs		4,368.00	4,782.00	3,948.00	834.00
Total Instruction and At-Risk Programs		2,204,904.00	2,467,711.98	2,422,046.28	45,665.70
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-041-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	10,006.71	10,006.71	-
Total Undistributed Expend. - Attend. & Social Work		8,766.00	10,006.71	10,006.71	-
Undistributed Expenditures - Health Services					
15-000-213-100-041-000-0000-000	Salaries	59,000.00	91,822.00	76,357.63	15,464.37
Total Undistributed Expenditures - Health Services		59,000.00	91,822.00	76,357.63	15,464.37
Undist. Expend. - Guidance Services					
15-000-218-104-041-000-0000-000	Salaries of Other Professional Staff	13,619.00	13,619.00	13,618.80	0.20
15-000-218-610-041-000-0000-000	Supplies and Materials	500.00	500.00	-	500.00
Total Undist. Expend. - Guidance Services		14,119.00	14,119.00	13,618.80	500.20
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-041-000-0000-000	Purchased Prof- Educational Services	10,000.00	10,000.00	10,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		10,000.00	10,000.00	10,000.00	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-041-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	222,086.00	226,091.32	226,091.32	-
15-000-240-105-041-000-0000-000	Salaries of Secretarial and Clerical Assistants	100,452.00	136,515.00	136,515.00	-
15-000-240-610-041-000-0000-000	Supplies and Materials	450.00	450.00	450.00	-
Total Undist. Expend. - Support Serv. - School Admin.		322,988.00	363,056.32	363,056.32	-
Undist. Expend. - Custodial Services					
15-000-262-100-041-000-0000-000	Salaries	62,093.00	62,093.00	59,825.00	2,268.00
15-000-262-107-041-000-0000-000	Salaries of Non-instructional Aides	21,243.00	21,243.00	7,229.89	14,013.11
15-000-262-610-041-000-0000-000	General Supplies	400.00	400.00	-	400.00
Total Undist. Expend. - Custodial Services		83,736.00	83,736.00	67,054.89	16,681.11
Undist. Expend. - Security					
15-000-266-100-041-000-0000-000	Salaries	53,337.00	53,337.00	52,937.00	400.00
Total Undist. Expend. - Security		53,337.00	53,337.00	52,937.00	400.00
Total Undist. Expend. - Oper. & Maint. Of Plant		137,073.00	137,073.00	119,991.89	17,081.11
UNALLOCATED BENEFITS					
15-000-291-220-041-000-0000-000	Social Security Contributions	78,061.00	91,771.00	84,143.00	7,628.00
15-000-291-249-041-000-0000-000	Other Retirement Contributions - Regular	5,795.00	9,516.26	9,421.45	94.81
15-000-291-270-041-000-0000-000	Health Benefits	955,137.00	1,053,215.52	1,045,656.38	7,559.14
TOTAL UNALLOCATED BENEFITS		1,038,993.00	1,154,502.78	1,139,220.83	15,281.95
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,038,993.00	1,154,502.78	1,139,220.83	15,281.95
TOTAL UNDISTRICTED EXPENDITURES		1,590,939.00	1,780,579.81	1,732,252.18	48,327.63
TOTAL CURRENT EXPENDITURES		3,795,843.00	4,248,291.79	4,154,298.46	93,993.33

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 41 Dale Avenue</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
TOTAL SCHOOL BASED EXPENDITURES		3,795,843.00	4,248,291.79	4,154,298.46	93,993.33
Other Financing Sources:					
	Operating Transfer In	3,795,843.00	4,248,291.79	4,154,298.46	93,993.33
Total Other Financing Sources		3,795,843.00	4,248,291.79	4,154,298.46	93,993.33
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, 2018**

<u>School: No. 52 Rosa Parks High School</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-052-000-0000-000	Grades 9-12 - Salaries of Teachers	2,151,905.00	2,076,715.76	2,076,715.76	-
Regular Programs - Undistributed Instruction					
15-190-100-500-052-000-0000-000	Other Purchased Services (400-500 series)	3,000.00	3,000.00	-	3,000.00
15-190-100-610-052-000-0000-000	General Supplies	7,310.00	15,566.00	11,637.44	3,928.56
15-190-100-800-052-000-0000-000	Other Objects	1,000.00	1,000.00	-	1,000.00
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,163,215.00	2,096,281.76	2,088,353.20	7,928.56
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-610-052-000-0000-000	General Supplies	500.00	500.00	499.90	0.10
Total Cognitive - Mild		500.00	500.00	499.90	0.10
Cognitive - Moderate:					
15-202-100-101-052-000-0000-000	Salaries of Teachers	95,100.00	95,100.00	94,700.00	400.00
15-202-100-106-052-000-0000-000	Other Salaries for Instruction	50,344.00	50,344.00	49,544.00	800.00
Total Cognitive - Moderate		145,444.00	145,444.00	144,244.00	1,200.00
Resource Room/Resource Center:					
15-213-100-101-052-000-0000-000	Salaries of Teachers	295,654.00	228,852.00	228,852.00	-
Total Resource Room/Resource Center		295,654.00	228,852.00	228,852.00	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		441,598.00	374,796.00	373,595.90	1,200.10
Bilingual Education - Instruction					
15-240-100-101-052-000-0000-000	Salaries of Teachers	31,716.00	31,716.00	-	31,716.00
Total Bilingual Education - Instruction		31,716.00	31,716.00	-	31,716.00
Total Instruction and At-Risk Programs		2,636,529.00	2,502,793.76	2,461,949.10	40,844.66
Undistributed Expenditures - Health Services					
15-000-213-100-052-000-0000-000	Salaries	50,221.00	58,509.35	58,509.35	-
15-000-213-600-052-000-0000-000	Supplies and Materials	100.00	100.00	79.15	20.85
Total Undistributed Expenditures - Health Services		50,321.00	58,609.35	58,588.50	20.85
Undist. Expend. - Guidance Services					
15-000-218-104-052-000-0000-000	Salaries of Other Professional Staff	182,230.00	193,654.10	193,654.10	-
15-000-218-105-052-000-0000-000	Salaries of Secretarial and Clerical Assistants	51,951.00	100,136.84	100,136.84	-
15-000-218-600-052-000-0000-000	Supplies and Materials	1,000.00	1,000.00	993.36	6.64
Total Undist. Expend. - Guidance Services		235,181.00	294,790.94	294,784.30	6.64
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-052-000-0000-000	Salaries of Supervisor of Instruction	276,203.00	246,326.70	246,326.70	-
Total Undist. Expend. - Improvement of Inst. Serv.		276,203.00	246,326.70	246,326.70	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-052-000-0000-000	Supplies and Materials	2,000.00	2,000.00	1,661.04	338.96
Total Undist. Expend. - Edu. Media Serv./Sch. Library		2,000.00	2,000.00	1,661.04	338.96
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-052-000-0000-000	Other Purchased Services (400-500 series)	150.00	150.00	-	150.00
Total Undist. Expend.-Instructional Staff Training Serv.		150.00	150.00	-	150.00
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-052-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	117,786.00	191,544.78	191,544.78	-
15-000-240-105-052-000-0000-000	Salaries of Secretarial and Clerical Assistants	106,324.00	58,610.66	58,610.66	-
15-000-240-590-052-000-0000-000	Other Purchased Services (400-500 series)	4,100.00	4,100.00	-	4,100.00
15-000-240-610-052-000-0000-000	Supplies and Materials	20,000.00	18,267.17	13,349.41	4,917.76
15-000-240-800-052-000-0000-000	Other Objects	2,000.00	2,000.00	-	2,000.00
Total Undist. Expend. - Support Serv. - School Admin.		250,210.00	274,522.61	263,504.85	11,017.76
Undist. Expend. - Custodial Services					
15-000-262-100-052-000-0000-000	Salaries	50,519.00	52,932.83	52,932.83	-
15-000-262-107-052-000-0000-000	Salaries of Non-instructional Aides	28,563.00	28,563.00	9,712.59	18,850.41
Total Undist. Expend. - Custodial Services		79,082.00	81,495.83	62,645.42	18,850.41
Undist. Expend. - Security					
15-000-266-100-052-000-0000-000	Salaries	50,687.00	50,687.00	50,687.00	-
15-000-266-600-052-000-0000-000	General Supplies	500.00	500.00	-	500.00
Total Undist. Expend. - Security		51,187.00	51,187.00	50,687.00	500.00
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-052-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	8,800.00	9,800.00	8,609.50	1,190.50
Total Undist. Expend. - Student Transportation Serv.		8,800.00	9,800.00	8,609.50	1,190.50
UNALLOCATED BENEFITS					
15-000-291-220-052-000-0000-000	Social Security Contributions	32,170.00	34,013.00	24,965.49	9,047.51
15-000-291-249-052-000-0000-000	Other Retirement Contributions - Regular	6,318.00	12,040.26	11,920.31	119.95
15-000-291-270-052-000-0000-000	Health Benefits	883,806.00	802,739.79	795,260.97	7,478.82
TOTAL UNALLOCATED BENEFITS		922,294.00	848,793.05	832,146.77	16,646.28
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		922,294.00	848,793.05	832,146.77	16,646.28

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>School: No. 52 Rosa Parks High School</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
TOTAL UNDISTRIBUTED EXPENDITURES		1,875,428.00	1,867,675.48	1,818,954.08	48,721.40
TOTAL CURRENT EXPENDITURES		<u>4,511,957.00</u>	<u>4,370,469.24</u>	<u>4,280,903.18</u>	<u>89,566.06</u>
TOTAL SCHOOL BASED EXPENDITURES		4,511,957.00	4,370,469.24	4,280,903.18	89,566.06
Other Financing Sources:					
	Operating Transfer In	4,511,957.00	4,370,469.24	4,280,903.18	89,566.06
Total Other Financing Sources		<u>4,511,957.00</u>	<u>4,370,469.24</u>	<u>4,280,903.18</u>	<u>89,566.06</u>
		4,511,957.00	4,370,469.24	4,280,903.18	89,566.06
Fund Balance, July 1		-	-	-	-
Fund Balance, June 30		<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, 2018**

<u>School: No. 53 HARP Academy</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-053-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 1,753,994.00	\$ 1,841,791.40	\$ 1,841,791.40	\$ -
15-140-100-101-053-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 4,000.00	\$ 4,000.00	\$ 3,850.01	\$ 149.99
Regular Programs - Undistributed Instruction					
15-190-100-610-053-000-0000-000	General Supplies	\$ 9,781.00	\$ 42,424.66	\$ 41,707.89	\$ 716.77
15-190-100-640-053-000-0000-000	Textbooks	\$ 10,781.00	\$ 10,781.00	\$ 10,766.85	\$ 14.15
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,778,556.00	\$ 1,898,997.06	\$ 1,898,116.15	\$ 880.91
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-053-000-0000-000	Salaries of Teachers	\$ 57,960.00	\$ 89,943.42	\$ 89,943.42	\$ -
15-204-100-106-053-000-0000-000	Other Salaries for Instruction	\$ -	\$ 9,400.00	\$ 9,386.40	\$ 13.60
Total Learning and/or Language Disabilities		\$ 57,960.00	\$ 99,343.42	\$ 99,329.82	\$ 13.60
Resource Room/Resource Center:					
15-213-100-101-053-000-0000-000	Salaries of Teachers	\$ 239,432.00	\$ 194,735.00	\$ 194,735.00	\$ -
Total Resource Room/Resource Center		\$ 239,432.00	\$ 194,735.00	\$ 194,735.00	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 297,392.00	\$ 294,078.42	\$ 294,064.82	\$ 13.60
Bilingual Education - Instruction					
15-240-100-101-053-000-0000-000	Salaries of Teachers	\$ 48,906.00	\$ 50,191.40	\$ 39,604.80	\$ 10,586.60
Total Bilingual Education - Instruction		\$ 48,906.00	\$ 50,191.40	\$ 39,604.80	\$ 10,586.60
Before/After School Programs - Instruction					
15-421-100-101-053-053-0000-000	Salaries of Teachers	\$ 5,814.00	\$ 4,454.00	\$ 1,734.00	\$ 2,720.00
Total Before/After School Programs - Instruction		\$ 5,814.00	\$ 4,454.00	\$ 1,734.00	\$ 2,720.00
Before/After School Programs - Support					
Total Before/After School Programs		\$ 5,814.00	\$ 4,454.00	\$ 1,734.00	\$ 2,720.00
Total Instruction and At-Risk Programs		\$ 2,130,668.00	\$ 2,247,720.88	\$ 2,233,519.77	\$ 14,201.11
Undistributed Expenditures - Health Services					
15-000-213-100-053-000-0000-000	Salaries	\$ 113,300.00	\$ 161,626.00	\$ 161,156.00	\$ 470.00
Total Undistributed Expenditures - Health Services		\$ 113,300.00	\$ 161,626.00	\$ 161,156.00	\$ 470.00
Undist. Expend. - Guidance Services					
15-000-218-104-053-000-0000-000	Salaries of Other Professional Staff	\$ 115,523.00	\$ 128,849.00	\$ 128,823.50	\$ 25.50
15-000-218-600-053-000-0000-000	Supplies and Materials	\$ 1,000.00	\$ 1,000.00	\$ 994.74	\$ 5.26
Total Undist. Expend. - Guidance Services		\$ 116,523.00	\$ 129,849.00	\$ 129,818.24	\$ 30.76
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-053-000-0000-000	Salaries of Supervisor of Instruction	\$ 17,760.00	\$ 18,965.32	\$ 18,965.32	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 17,760.00	\$ 18,965.32	\$ 18,965.32	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-053-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 120,571.00	\$ 126,644.61	\$ 126,644.61	\$ -
15-000-240-105-053-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 59,101.00	\$ 60,186.20	\$ 60,186.20	\$ -
15-000-240-590-053-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,260.00	\$ 1,260.00	\$ 856.50	\$ 403.50
15-000-240-600-053-000-0000-000	Supplies and Materials	\$ 1,610.00	\$ 1,940.00	\$ 1,937.38	\$ 2.62
Total Undist. Expend. - Support Serv. - School Admin.		\$ 182,542.00	\$ 190,030.81	\$ 189,624.69	\$ 406.12
Undist. Expend. - Custodial Services					
15-000-262-100-053-000-0000-000	Salaries	\$ 50,519.00	\$ 52,700.00	\$ 52,700.00	\$ -
15-000-262-107-053-000-0000-000	Salaries of Non-instructional Aides	\$ 13,923.00	\$ 13,923.00	\$ 4,694.52	\$ 9,228.48
15-000-262-610-053-000-0000-000	General Supplies	\$ 500.00	\$ 500.00	\$ 495.24	\$ 4.76
Total Undist. Expend. - Custodial Services		\$ 64,942.00	\$ 67,123.00	\$ 57,889.76	\$ 9,233.24
Undist. Expend. - Security					
15-000-266-100-053-000-0000-000	Salaries	\$ 50,687.00	\$ 93,866.66	\$ 93,437.59	\$ 429.07
15-000-266-600-053-000-0000-000	General Supplies	\$ 775.00	\$ 775.00	\$ 762.92	\$ 12.08
Total Undist. Expend. - Security		\$ 51,462.00	\$ 94,641.66	\$ 94,200.51	\$ 441.15
Total Undist. Expend. - Oper. & Maint. Of Plant					
15-000-270-512-053-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 15,000.00	\$ 10,000.00	\$ 8,717.00	\$ 1,283.00
Total Undist. Expend. - Student Transportation Serv.		\$ 15,000.00	\$ 10,000.00	\$ 8,717.00	\$ 1,283.00
UNALLOCATED BENEFITS					
15-000-291-220-053-000-0000-000	Social Security Contributions	\$ 19,734.00	\$ 21,377.00	\$ 18,402.15	\$ 2,974.85
15-000-291-249-053-000-0000-000	Other Retirement Contributions - Regular	\$ 7,193.00	\$ 11,881.74	\$ 11,763.37	\$ 118.37
15-000-291-270-053-000-0000-000	Health Benefits	\$ 704,618.00	\$ 760,773.67	\$ 752,207.16	\$ 8,566.51
TOTAL UNALLOCATED BENEFITS		\$ 731,545.00	\$ 794,032.41	\$ 782,372.68	\$ 11,659.73
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 731,545.00	\$ 794,032.41	\$ 782,372.68	\$ 11,659.73
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,293,074.00	\$ 1,466,268.20	\$ 1,442,744.20	\$ 23,524.00
TOTAL CURRENT EXPENDITURES		\$ 3,423,742.00	\$ 3,713,989.08	\$ 3,676,263.97	\$ 37,725.11
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-000-100-730-053-000-0000-000	Grades 1-5	\$ -	\$ 4,859.98	\$ 4,859.98	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 53 HARP Academy</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
15-140-100-730-053-000-0000-000	Grades 9-12	\$ -	\$ 28,770.00	\$ 28,770.00	\$ -
Total Equipment		\$ -	\$ 33,629.98	\$ 33,629.98	\$ -
TOTAL CAPITAL OUTLAY		\$ -	\$ 33,629.98	\$ 33,629.98	\$ -
TOTAL SCHOOL BASED EXPENDITURES		\$ 3,423,742.00	\$ 3,747,619.06	\$ 3,709,893.95	\$ 37,725.11
Other Financing Sources:					
	Operating Transfer In	\$ 3,423,742.00	\$ 3,747,619.06	\$ 3,709,893.95	\$ 37,725.11
Total Other Financing Sources		\$ 3,423,742.00	\$ 3,747,619.06	\$ 3,709,893.95	\$ 37,725.11
		\$ 3,423,742.00	\$ 3,747,619.06	\$ 3,709,893.95	\$ 37,725.11
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, 2018**

<u>School: No. 54 Panther Academy</u>		<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>		<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-054-000-0000-000	Grades 9-12 - Salaries of Teachers	1,237,204.00	1,200,167.29	1,200,167.29	-
15-140-100-101-054-000-0000-000	Grades 9-12 - Salaries of Teachers	4,000.00	4,110.00	3,937.79	172.21
Regular Programs - Undistributed Instruction					
15-190-100-610-054-000-0000-000	General Supplies	19,590.00	19,590.00	15,458.85	4,131.15
15-190-100-640-054-000-0000-000	Textbooks	780.00	780.00	-	780.00
TOTAL REGULAR PROGRAMS - INSTRUCTION		1,261,574.00	1,224,647.29	1,219,563.93	5,083.36
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-610-054-000-0000-000	General Supplies	2,000.00	2,000.00	784.84	1,215.16
Total Cognitive - Mild		2,000.00	2,000.00	784.84	1,215.16
Learning and/or Language Disabilities:					
15-204-100-101-054-000-0000-000	Salaries of Teachers	81,207.00	81,207.00	81,207.00	-
15-204-100-106-054-000-0000-000	Other Salaries for Instruction	47,732.00	47,732.00	28,466.80	19,265.20
Total Learning and/or Language Disabilities		128,939.00	128,939.00	109,673.80	19,265.20
Resource Room/Resource Center:					
15-213-100-101-054-000-0000-000	Salaries of Teachers	289,566.00	269,454.55	269,454.55	-
Total Resource Room/Resource Center		289,566.00	269,454.55	269,454.55	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		420,505.00	400,393.55	379,913.19	20,480.36
Bilingual Education - Instruction					
15-240-100-101-054-000-0000-000	Salaries of Teachers	59,523.00	59,523.00	59,523.00	-
15-240-100-610-054-000-0000-000	General Supplies	2,000.00	2,000.00	1,046.47	953.53
Total Bilingual Education - Instruction		61,523.00	61,523.00	60,569.47	953.53
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-500-054-000-0000-000	Purchased Services (300-500 series)	500.00	500.00	-	500.00
Total School-Spon. Cocurricular Actvts. - Inst.		500.00	500.00	-	500.00
Before/After School Programs - Instruction					
15-421-100-101-054-053-0000-000	Salaries of Teachers	340.00	340.00	-	340.00
Total Before/After School Programs - Instruction		340.00	340.00	-	340.00
Total Before/After School Programs		340.00	340.00	-	340.00
Total Instruction and At-Risk Programs		1,744,442.00	1,687,403.84	1,660,046.59	27,357.25
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-054-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	8,766.00	4,522.49	4,243.51
Total Undistributed Expend. - Attend. & Social Work		8,766.00	8,766.00	4,522.49	4,243.51
Undistributed Expenditures - Health Services					
15-000-213-100-054-000-0000-000	Salaries	100,782.00	60,895.13	60,555.13	340.00
15-000-213-600-054-000-0000-000	Supplies and Materials	500.00	500.00	169.41	330.59
Total Undistributed Expenditures - Health Services		101,282.00	61,395.13	60,724.54	670.59
Undist. Expend. - Guidance Services					
15-000-218-104-054-000-0000-000	Salaries of Other Professional Staff	71,106.00	97,047.00	97,047.00	-
Total Undist. Expend. - Guidance Services		71,106.00	97,047.00	97,047.00	-
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-054-000-0000-000	Salaries of Supervisor of Instruction	110,219.00	220,461.31	220,461.31	-
15-000-221-110-054-000-0000-000	Other Salaries	99,177.00	99,177.00	99,177.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		209,396.00	319,638.31	319,638.31	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-054-000-0000-000	Salaries	103,908.00	104,248.00	104,248.00	-
15-000-222-600-054-000-0000-000	Supplies and Materials	3,000.00	3,000.00	1,845.46	1,154.54
Total Undist. Expend. - Edu. Media Serv./Sch. Library		106,908.00	107,248.00	106,093.46	1,154.54
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-054-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	141,905.00	103,999.08	103,999.08	-
15-000-240-105-054-000-0000-000	Salaries of Secretarial and Clerical Assistants	61,801.00	65,669.20	65,669.20	-
Total Undist. Expend. - Support Serv. - School Admin.		203,706.00	169,668.28	169,668.28	-
Undistributed Expenditures - Central Services					
Undist. Expend. - Custodial Services					
15-000-262-100-054-000-0000-000	Salaries	65,421.00	65,421.00	62,843.72	2,577.28
15-000-262-107-054-000-0000-000	Salaries of Non-instructional Aides	28,563.00	28,563.00	10,238.41	18,324.59
Total Undist. Expend. - Custodial Services		93,984.00	93,984.00	73,082.13	20,901.87
Undist. Expend. - Security					
15-000-266-100-054-000-0000-000	Salaries	50,687.00	59,036.22	59,036.22	-
15-000-266-600-054-000-0000-000	General Supplies	1,000.00	1,000.00	372.93	627.07
Total Undist. Expend. - Security		51,687.00	60,036.22	59,409.15	627.07
Total Undist. Expend. - Oper. & Maint. Of Plant		145,671.00	154,020.22	132,491.28	21,528.94
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-054-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000.00	5,000.00	4,910.00	90.00
Total Undist. Expend. - Student Transportation Serv.		5,000.00	5,000.00	4,910.00	90.00

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 54 Panther Academy</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
15-000-291-220-054-000-0000-000	Social Security Contributions	37,325.00	39,320.00	24,307.00	15,013.00
15-000-291-249-054-000-0000-000	Other Retirement Contributions - Regular	5,251.00	8,348.03	8,264.86	83.17
15-000-291-270-054-000-0000-000	Health Benefits	667,656.00	672,579.65	667,038.02	5,541.63
TOTAL UNALLOCATED BENEFITS		<u>710,232.00</u>	<u>720,247.68</u>	<u>699,609.88</u>	<u>20,637.80</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>710,232.00</u>	<u>720,247.68</u>	<u>699,609.88</u>	<u>20,637.80</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>1,562,067.00</u>	<u>1,643,030.62</u>	<u>1,594,705.24</u>	<u>48,325.38</u>
TOTAL CURRENT EXPENDITURES		<u>3,306,509.00</u>	<u>3,330,434.46</u>	<u>3,254,751.83</u>	<u>75,682.63</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>3,306,509.00</u>	<u>3,330,434.46</u>	<u>3,254,751.83</u>	<u>75,682.63</u>
Other Financing Sources:					
	Operating Transfer In	<u>3,306,509.00</u>	<u>3,330,434.46</u>	<u>3,254,751.83</u>	<u>75,682.63</u>
Total Other Financing Sources		<u>3,306,509.00</u>	<u>3,330,434.46</u>	<u>3,254,751.83</u>	<u>75,682.63</u>
Fund Balance, July 1		-	-	-	-
Fund Balance, June 30		<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, 2018

<u>School: No. 55 International High School and 57 Garrett Morgan</u>		Original Budget	Final Budget	Actual
REGULAR PROGRAMS - INSTRUCTION				
Regular Programs - Instruction:				
15-140-100-101-055-000-0000-000	Grades 9-12 - Salaries of Teachers	1,854,138.00	1,985,507.74	1,985,507.74
15-140-100-101-055-054-0000-000	Grades 9-12 - Salaries of Teachers	-	330.00	330.00
Regular Programs - Undistributed Instruction				
15-190-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	2,090.00	2,090.00	2,090.00
15-190-100-610-055-000-0000-000	General Supplies	24,000.00	24,000.00	21,041.14
15-190-100-640-055-000-0000-000	Textbooks	16,000.00	16,000.00	14,997.66
15-190-100-800-055-000-0000-000	Other Objects	500.00	500.00	-
TOTAL REGULAR PROGRAMS - INSTRUCTION		1,896,728.00	2,028,427.74	2,023,966.54
SPECIAL EDUCATION - INSTRUCTION				
Cognitive - Moderate:				
15-202-100-101-055-000-0000-000	Salaries of Teachers	65,706.00	65,706.00	59,605.00
15-202-100-106-055-000-0000-000	Other Salaries for Instruction	50,204.00	50,204.00	49,454.00
Total Cognitive - Moderate		115,910.00	115,910.00	109,059.00
Learning and/or Language Disabilities:				
15-204-100-101-055-000-0000-000	Salaries of Teachers	59,500.00	77,080.00	77,080.00
15-204-100-106-055-000-0000-000	Other Salaries for Instruction	50,204.00	50,204.00	49,454.00
Total Learning and/or Language Disabilities		109,704.00	127,284.00	126,534.00
Resource Room/Resource Center:				
15-213-100-101-055-000-0000-000	Salaries of Teachers	428,162.00	428,162.00	415,567.90
Total Resource Room/Resource Center		428,162.00	428,162.00	415,567.90
TOTAL SPECIAL EDUCATION - INSTRUCTION		653,776.00	671,356.00	651,160.90
Bilingual Education - Instruction				
15-240-100-101-055-000-0000-000	Salaries of Teachers	125,052.00	55,902.00	55,902.00
Total Bilingual Education - Instruction		125,052.00	55,902.00	55,902.00
School-Spon. Cocurricular Actvts. - Inst.				
15-401-100-100-055-053-0000-000	Salaries	7,829.00	6,829.00	6,515.00
Total School-Spon. Cocurricular Actvts. - Inst.		7,829.00	6,829.00	6,515.00
Before/After School Programs - Instruction				
15-421-100-101-055-053-0000-000	Salaries of Teachers	-	1,000.00	1,000.00
Total Before/After School Programs - Instruction		-	1,000.00	1,000.00
Total Before/After School Programs		-	1,000.00	1,000.00
Summer School - Instruction				
15-422-100-101-055-053-0000-000	Salaries of Teachers	4,080.00	4,080.00	3,485.00
Total Summer School - Instruction		4,080.00	4,080.00	3,485.00
Summer School - Support				
15-422-200-100-055-053-0000-000	Salaries	1,008.00	1,008.00	880.00
Total Summer School - Support		1,008.00	1,008.00	880.00
Total Summer School		5,088.00	5,088.00	4,365.00
Total Instruction and At-Risk Programs		2,688,473.00	2,768,602.74	2,742,909.44
Undistributed Expend. - Attend. & Social Work				
15-000-211-104-055-000-0000-000	Salaries	48,287.00	50,013.60	50,013.60
Total Undistributed Expend. - Attend. & Social Work		48,287.00	50,013.60	50,013.60
Undistributed Expenditures - Health Services				
15-000-213-100-055-000-0000-000	Salaries	30,180.00	30,180.00	26,576.55
15-000-213-600-055-000-0000-000	Supplies and Materials	500.00	500.00	139.09
Total Undistributed Expenditures - Health Services		30,680.00	30,680.00	26,715.64
Undist. Expend. - Guidance Services				
15-000-218-104-055-000-0000-000	Salaries of Other Professional Staff	114,676.00	126,516.50	126,312.50
15-000-218-105-055-000-0000-000	Salaries of Secretarial and Clerical Assistants	49,251.00	97,436.84	97,436.84
Total Undist. Expend. - Guidance Services		163,927.00	223,953.34	223,749.34
Undist. Expend. - Improvement of Inst. Serv.				
15-000-221-102-055-000-0000-000	Salaries of Supervisor of Instruction	131,555.00	130,101.00	130,101.00
15-000-221-104-055-000-0000-000	Salaries of Other Professional Staff	-	87,877.26	87,877.26
Total Undist. Expend. - Improvement of Inst. Serv.		131,555.00	217,978.26	217,978.26
Undist. Expend. - Edu. Media Serv./Sch. Library				
15-000-222-100-055-000-0000-000	Salaries	26,280.00	26,280.00	25,233.25
15-000-222-600-055-000-0000-000	Supplies and Materials	12,283.00	6,231.80	4,808.82
Total Undist. Expend. - Edu. Media Serv./Sch. Library		38,563.00	32,511.80	30,042.07

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 55 International High School and 57 Garrett Morgan</u>		Original Budget	Final Budget	Actual
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-055-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	267,126.00	267,126.00	266,726.08
15-000-240-105-055-000-0000-000	Salaries of Secretarial and Clerical Assistants	154,125.00	113,218.08	113,218.08
15-000-240-590-055-000-0000-000	Other Purchased Services (400-500 series)	5,000.00	5,900.00	5,866.40
15-000-240-600-055-000-0000-000	Supplies and Materials	15,860.00	15,860.00	15,276.87
Total Undist. Expend. - Support Serv. - School Admin.		442,111.00	402,104.08	401,087.43
Undist. Expend. - Custodial Services				
15-000-262-100-055-000-0000-000	Salaries	74,571.00	74,571.00	72,175.00
15-000-262-600-055-000-0000-000	General Supplies	1,000.00	1,000.00	640.46
Total Undist. Expend. - Custodial Services		75,571.00	75,571.00	72,815.46
Undist. Expend. - Security				
15-000-266-100-055-000-0000-000	Salaries	-	37,916.62	37,916.62
15-000-266-600-055-000-0000-000	General Supplies	-	5,151.20	4,576.20
Total Undist. Expend. - Security		-	43,067.82	42,492.82
Total Undist. Expend. - Oper. & Maint. Of Plant		75,571.00	118,638.82	115,308.28
UNALLOCATED BENEFITS				
15-000-291-220-055-000-0000-000	Social Security Contributions	37,698.00	54,595.00	49,401.96
15-000-291-249-055-000-0000-000	Other Retirement Contributions - Regular	14,746.00	56,149.32	55,589.92
15-000-291-270-055-000-0000-000	Health Benefits	975,206.00	900,666.58	888,550.50
TOTAL UNALLOCATED BENEFITS		1,027,650.00	1,011,410.90	993,542.38
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,027,650.00	1,011,410.90	993,542.38
TOTAL UNDISTRIBUTED EXPENDITURES		1,958,344.00	2,087,290.80	2,058,437.00
TOTAL CURRENT EXPENDITURES		4,646,817.00	4,855,893.54	4,801,346.44
TOTAL SCHOOL BASED EXPENDITURES		4,646,817.00	4,855,893.54	4,801,346.44
Other Financing Sources:				
Operating Transfer In		4,646,817.00	4,855,893.54	4,801,346.44
Total Other Financing Sources		4,646,817.00	4,855,893.54	4,801,346.44
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, 2018**

<u>School: No. 57 Garrett Morgan Academy</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-057-000-0000-000	Grades 9-12 - Salaries of Teachers	926,458.00	926,458.00	910,235.94	16,222.06
Regular Programs - Undistributed Instruction					
15-190-100-610-057-000-0000-000	General Supplies	22,700.00	22,700.00	4,736.18	17,963.82
15-190-100-640-057-000-0000-000	Textbooks	500.00	500.00	-	500.00
TOTAL REGULAR PROGRAMS - INSTRUCTION		949,658.00	949,658.00	914,972.12	34,685.88
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-057-000-0000-000	Salaries of Teachers	163,406.00	199,071.40	199,071.40	-
Total Resource Room/Resource Center		163,406.00	199,071.40	199,071.40	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		163,406.00	199,071.40	199,071.40	-
Total Instruction and At-Risk Programs		1,113,064.00	1,148,729.40	1,114,043.52	34,685.88
Undistributed Expenditures - Health Services					
15-000-213-100-057-000-0000-000	Salaries	29,500.00	29,500.00	26,576.55	2,923.45
Total Undistributed Expenditures - Health Services		29,500.00	29,500.00	26,576.55	2,923.45
Undist. Expend. - Guidance Services					
15-000-218-104-057-000-0000-000	Salaries of Other Professional Staff	23,600.00	38,780.50	38,780.50	-
Total Undist. Expend. - Guidance Services		23,600.00	38,780.50	38,780.50	-
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-057-000-0000-000	Salaries of Supervisor of Instruction	-	55,673.00	54,577.26	1,095.74
Total Undist. Expend. - Improvement of Inst. Serv.		-	55,673.00	54,577.26	1,095.74
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-057-000-0000-000	Salaries	26,280.00	26,280.00	24,035.25	2,244.75
15-000-222-600-057-000-0000-000	Supplies and Materials	550.00	550.00	-	550.00
Total Undist. Expend. - Edu. Media Serv./Sch. Library		26,830.00	26,830.00	24,035.25	2,794.75
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-057-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	141,905.00	228,272.00	228,271.96	0.04
15-000-240-105-057-000-0000-000	Salaries of Secretarial and Clerical Assistants	97,752.00	48,500.92	48,500.92	-
15-000-240-590-057-000-0000-000	Other Purchased Services (400-500 series)	1,600.00	1,600.00	-	1,600.00
15-000-240-610-057-000-0000-000	Supplies and Materials	8,300.00	8,300.00	3,057.83	5,242.17
Total Undist. Expend. - Support Serv. - School Admin.		249,557.00	286,672.92	279,830.71	6,842.21
Undist. Expend. - Security					
15-000-266-610-057-000-0000-000	General Supplies	1,350.00	1,350.00	-	1,350.00
Total Undist. Expend. - Security		1,350.00	1,350.00	-	1,350.00
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		1,350.00	1,350.00	-	1,350.00
15-000-270-512-057-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	800.00	800.00	800.00	-
Total Undist. Expend. - Student Transportation Serv.		800.00	800.00	800.00	-
UNALLOCATED BENEFITS					
15-000-291-220-057-000-0000-000	Social Security Contributions	9,735.00	9,998.46	5,257.43	4,741.03
15-000-291-249-057-000-0000-000	Other Retirement Contributions - Regular	-	8,173.13	8,091.70	81.43
15-000-291-270-057-000-0000-000	Health Benefits	347,389.00	331,684.00	329,684.33	1,999.67
TOTAL UNALLOCATED BENEFITS		357,124.00	349,855.59	343,033.46	6,822.13
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		357,124.00	349,855.59	343,033.46	6,822.13
TOTAL UNDISTRIBUTED EXPENDITURES		688,761.00	789,462.01	767,633.73	21,828.28
TOTAL CURRENT EXPENDITURES		1,801,825.00	1,938,191.41	1,881,677.25	56,514.16
TOTAL SCHOOL BASED EXPENDITURES		1,801,825.00	1,938,191.41	1,881,677.25	56,514.16
Other Financing Sources:					
Operating Transfer In		1,801,825.00	1,938,191.41	1,881,677.25	56,514.16
Total Other Financing Sources		1,801,825.00	1,938,191.41	1,881,677.25	56,514.16
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, 2018**

<u>School: No. 60 Stars Academy</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-060-000-0000-000	Salaries of Teachers	57,483.00	73,374.42	73,374.42	-
15-201-100-106-060-000-0000-000	Other Salaries for Instruction	-	10,100.00	10,040.80	59.20
15-201-100-320-060-000-0000-000	Purchased Professional-Educational Services	3,000.00	3,000.00	3,000.00	-
15-201-100-610-060-000-0000-000	General Supplies	1,250.00	1,250.00	1,048.89	201.11
Total Cognitive - Mild		61,733.00	87,724.42	87,464.11	260.31
Cognitive - Moderate:					
15-202-100-101-060-000-0000-000	Salaries of Teachers	300,241.00	300,241.00	298,983.29	1,257.71
15-202-100-106-060-000-0000-000	Other Salaries for Instruction	137,938.00	137,938.00	135,247.95	2,690.05
15-202-100-610-060-000-0000-000	General Supplies	1,050.00	1,050.00	465.96	584.04
Total Cognitive - Moderate		439,229.00	439,229.00	434,697.20	4,531.80
Autism:					
15-214-100-101-060-000-0000-000	Salaries of Teachers	362,418.00	252,553.15	252,553.15	-
15-214-100-106-060-000-0000-000	Other Salaries for Instruction	351,525.00	351,525.00	346,935.53	4,589.47
15-214-100-610-060-000-0000-000	General Supplies	2,675.00	2,675.00	1,641.17	1,033.83
Total Autism		716,618.00	606,753.15	601,129.85	5,623.30
TOTAL SPECIAL EDUCATION - INSTRUCTION		1,217,580.00	1,133,706.57	1,123,291.16	10,415.41
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-060-053-0000-000	Salaries	2,900.00	2,900.00	2,560.00	340.00
Total School-Spon. Cocurricular Actvts. - Inst.		2,900.00	2,900.00	2,560.00	340.00
Other Supplemental/At-Risk Programs - Instruction					
15-424-100-101-060-000-0000-000	Salaries of Teachers	49,692.00	126,881.82	126,881.82	-
15-424-100-590-060-000-0000-000	Other Purchased Services (400-500 series)	100.00	100.00	-	100.00
Total Other Supplemental/At-Risk Programs - Instruction		49,792.00	126,981.82	126,881.82	100.00
Other Supplemental/At-Risk Programs - Support					
15-424-240-103-060-000-0000-000	Salaries	203,580.00	179,916.45	179,916.45	-
15-424-240-610-060-000-0000-000	Supplies and Materials	4,625.00	4,625.00	4,431.44	193.56
15-424-240-800-060-000-0000-000	Other Objects	200.00	200.00	200.00	-
Total Other Supplemental/At-Risk Programs - Support		208,405.00	184,741.45	184,547.89	193.56
Total Other Supplemental/At-Risk Programs		258,197.00	311,723.27	311,429.71	293.56
Total Instruction and At-Risk Programs		1,478,677.00	1,448,329.84	1,437,280.87	11,048.97
Undistributed Expenditures - Health Services					
15-000-213-100-060-000-0000-000	Salaries	50,221.00	100,042.00	100,042.00	-
Total Undistributed Expenditures - Health Services		50,221.00	100,042.00	100,042.00	-
Undist. Expend. - Guidance Services					
15-000-218-104-060-000-0000-000	Salaries of Other Professional Staff	20,782.00	20,782.00	4,040.32	16,741.68
Total Undist. Expend. - Guidance Services		20,782.00	20,782.00	4,040.32	16,741.68
Undist. Expend. - Custodial Services					
15-000-262-100-060-000-0000-000	Salaries	46,741.00	46,760.00	46,760.00	-
Total Undist. Expend. - Custodial Services		46,741.00	46,760.00	46,760.00	-
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-060-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	2,000.00	2,000.00	1,399.50	600.50
Total Undist. Expend. - Student Transportation Serv.		2,000.00	2,000.00	1,399.50	600.50
UNALLOCATED BENEFITS					
15-000-291-220-060-000-0000-000	Social Security Contributions	48,804.00	56,102.00	45,891.00	10,211.00
15-000-291-249-060-000-0000-000	Other Retirement Contributions - Regular	1,160.00	2,349.88	2,296.95	52.93
15-000-291-270-060-000-0000-000	Health Benefits	531,845.00	545,783.00	543,334.36	2,448.64
TOTAL UNALLOCATED BENEFITS		581,809.00	604,234.88	591,522.31	12,712.57
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		581,809.00	604,234.88	591,522.31	12,712.57
TOTAL UNDISTRIBUTED EXPENDITURES		701,553.00	773,818.88	743,764.13	30,054.75
TOTAL CURRENT EXPENDITURES		2,180,230.00	2,222,148.72	2,181,045.00	41,103.72
TOTAL SCHOOL BASED EXPENDITURES		2,180,230.00	2,222,148.72	2,181,045.00	41,103.72
Other Financing Sources:					
Operating Transfer In		2,180,230.00	2,222,148.72	2,181,045.00	41,103.72
Total Other Financing Sources		2,180,230.00	2,222,148.72	2,181,045.00	41,103.72
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, 2018

<u>School: No. 62 High School of Government and Public Admin</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-062-000-0000-000	Grades 9-12 - Salaries of Teachers	2,698,474.00	2,653,072.61	2,642,375.91	10,696.70
15-140-100-101-062-054-0000-000	Grades 9-12 - Salaries of Teachers	-	385.00	385.00	-
Regular Programs - Undistributed Instruction					
15-190-100-106-062-000-0000-000	Other Salaries for Instruction	51,004.00	66,692.90	56,978.75	9,714.15
15-190-100-340-062-000-0000-000	Purchased Technical Services	28,948.00	28,948.00	18,514.62	10,433.38
15-190-100-610-062-000-0000-000	General Supplies	31,848.00	31,848.00	31,587.60	260.40
15-190-100-640-062-000-0000-000	Textbooks	4,000.00	4,000.00	3,569.89	430.11
15-190-100-800-062-000-0000-000	Other Objects	4,200.00	4,200.00	700.00	3,500.00
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,818,474.00	2,789,146.51	2,754,111.77	35,034.74
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-062-000-0000-000	Salaries of Teachers	181,914.00	91,780.20	91,780.20	-
15-201-100-106-062-000-0000-000	Other Salaries for Instruction	91,788.00	91,788.00	91,552.91	235.09
15-201-100-610-062-000-0000-000	General Supplies	3,800.00	5,838.53	5,360.01	478.52
Total Cognitive - Mild		277,502.00	189,406.73	188,693.12	713.61
Learning and/or Language Disabilities:					
15-204-100-101-062-000-0000-000	Salaries of Teachers	100,442.00	100,442.00	81,607.19	18,834.81
15-204-100-106-062-000-0000-000	Other Salaries for Instruction	82,866.00	82,866.00	60,158.70	22,707.30
15-204-100-610-062-000-0000-000	General Supplies	3,800.00	3,800.00	3,024.72	775.28
Total Learning and/or Language Disabilities		187,108.00	187,108.00	144,790.61	42,317.39
Resource Room/Resource Center:					
15-213-100-101-062-000-0000-000	Salaries of Teachers	740,827.00	705,528.78	705,528.78	-
15-213-100-106-062-000-0000-000	Other Salaries for Instruction	80,016.00	80,016.00	70,781.80	9,234.20
Total Resource Room/Resource Center		820,843.00	785,544.78	776,310.58	9,234.20
TOTAL SPECIAL EDUCATION - INSTRUCTION		1,285,453.00	1,162,059.51	1,109,794.31	52,265.20
Bilingual Education - Instruction					
15-240-100-101-062-000-0000-000	Salaries of Teachers	737,917.00	745,359.00	745,359.00	-
15-240-100-610-062-000-0000-000	General Supplies	3,000.00	3,000.00	2,946.34	53.66
Total Bilingual Education - Instruction		740,917.00	748,359.00	748,305.34	53.66
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-062-053-0000-000	Salaries	2,380.00	2,380.00	1,527.00	853.00
15-401-100-500-062-000-0000-000	Purchased Services (300-500 series)	220.00	220.00	-	220.00
Total School-Spon. Cocurricular Actvts. - Inst.		2,600.00	2,600.00	1,527.00	1,073.00
Summer School - Instruction					
15-422-100-101-062-053-0000-000	Salaries of Teachers	1,292.00	1,292.00	500.00	792.00
Total Summer School - Instruction		1,292.00	1,292.00	500.00	792.00
Total Summer School		1,292.00	1,292.00	500.00	792.00
Total Instruction and At-Risk Programs		4,848,736.00	4,703,457.02	4,614,238.42	89,218.60
Undistributed Expend. - Attend. & Social Work					
15-000-211-105-062-000-0000-000	Salaries	51,951.00	51,951.00	51,951.00	-
Total Undistributed Expend. - Attend. & Social Work		51,951.00	51,951.00	51,951.00	-
Undistributed Expenditures - Health Services					
15-000-213-100-062-000-0000-000	Salaries	96,022.00	16,322.98	16,322.98	-
Total Undistributed Expenditures - Health Services		96,022.00	16,322.98	16,322.98	-
Undist. Expend. - Guidance Services					
15-000-218-104-062-000-0000-000	Salaries of Other Professional Staff	-	309,722.48	309,526.98	195.50
15-000-218-600-062-000-0000-000	Supplies and Materials	500.00	500.00	500.00	-
Total Undist. Expend. - Guidance Services		500.00	310,222.48	310,026.98	195.50
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-062-000-0000-000	Salaries of Supervisor of Instruction	276,949.00	217,796.00	217,795.17	0.83
15-000-221-176-062-000-0000-000	Instructional Coaches	-	11,435.02	11,435.02	-
15-000-221-320-062-000-0000-000	Purchased Prof- Educational Services	10,000.00	10,000.00	10,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		286,949.00	239,231.02	239,230.19	0.83
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-062-000-0000-000	Salaries	179,014.00	175,713.60	175,713.60	-
15-000-222-600-062-000-0000-000	Supplies and Materials	2,000.00	2,000.00	1,899.67	100.33
Total Undist. Expend. - Edu. Media Serv./Sch. Library		181,014.00	177,713.60	177,613.27	100.33
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-062-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	401,606.00	295,179.00	281,269.50	13,909.50
15-000-240-105-062-000-0000-000	Salaries of Secretarial and Clerical Assistants	98,502.00	98,502.00	79,138.66	19,363.34
15-000-240-590-062-000-0000-000	Other Purchased Services (400-500 series)	880.00	880.00	150.00	730.00
15-000-240-610-062-000-0000-000	Supplies and Materials	15,000.00	5,111.47	3,495.43	1,616.04
15-000-240-800-062-000-0000-000	Other Objects	10,150.00	10,150.00	3,267.85	6,882.15
Total Undist. Expend. - Support Serv. - School Admin.		526,138.00	409,822.47	367,321.44	42,501.03
Undist. Expend. - Student Transportation Serv.					

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 62 High School of Government and Public Admin</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
15-000-270-512-062-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	12,000.00	12,000.00	9,535.00	2,465.00
Total Undist. Expend. - Student Transportation Serv.		12,000.00	12,000.00	9,535.00	2,465.00
UNALLOCATED BENEFITS					
15-000-291-220-062-000-0000-000	Social Security Contributions	50,032.00	67,558.46	60,771.07	6,787.39
15-000-291-249-062-000-0000-000	Other Retirement Contributions - Regular	18,499.00	92,511.73	91,404.60	1,107.13
15-000-291-270-062-000-0000-000	Health Benefits	1,443,088.00	1,500,190.60	1,487,414.87	12,775.73
TOTAL UNALLOCATED BENEFITS		1,511,619.00	1,660,260.79	1,639,590.54	20,670.25
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,511,619.00	1,660,260.79	1,639,590.54	20,670.25
TOTAL UNDISTRIBUTED EXPENDITURES		2,666,193.00	2,877,524.34	2,811,591.40	65,932.94
TOTAL CURRENT EXPENDITURES		7,514,929.00	7,580,981.36	7,425,829.82	155,151.54
TOTAL SCHOOL BASED EXPENDITURES		7,514,929.00	7,580,981.36	7,425,829.82	155,151.54
Other Financing Sources:					
	Operating Transfer In	7,514,929.00	7,580,981.36	7,425,829.82	155,151.54
Total Other Financing Sources		7,514,929.00	7,580,981.36	7,425,829.82	155,151.54
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, 2018**

<u>School: No. 63 High School of Information and Technology</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-063-000-0000-000	Grades 9-12 - Salaries of Teachers	3,133,777.00	3,030,922.91	3,030,922.91	-
Regular Programs - Undistributed Instruction					
15-190-100-106-063-000-0000-000	Other Salaries for Instruction	-	32,085.80	29,391.80	2,694.00
15-190-100-340-063-000-0000-000	Purchased Technical Services	13,613.00	13,613.00	8,164.32	5,448.68
15-190-100-580-063-000-0000-000	Other Purchased Services (400-500 series)	5,190.00	5,190.00	-	5,190.00
15-190-100-610-063-000-0000-000	General Supplies	44,543.00	50,643.00	50,375.34	267.66
15-190-100-640-063-000-0000-000	Textbooks	5,500.00	5,500.00	4,916.25	583.75
	TOTAL REGULAR PROGRAMS - INSTRUCTION	3,202,623.00	3,137,954.71	3,123,770.62	14,184.09
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-610-063-000-0000-000	General Supplies	600.00	600.00	594.58	5.42
15-201-100-640-063-000-0000-000	Textbooks	600.00	600.00	580.13	19.87
	Total Cognitive - Mild	1,200.00	1,200.00	1,174.71	25.29
Learning and/or Language Disabilities:					
15-204-100-101-063-000-0000-000	Salaries of Teachers	151,064.00	174,410.63	174,410.63	-
15-204-100-106-063-000-0000-000	Other Salaries for Instruction	92,486.00	92,486.00	83,187.34	9,298.66
15-204-100-610-063-000-0000-000	General Supplies	2,000.00	2,000.00	1,930.48	69.52
15-204-100-640-063-000-0000-000	Textbooks	500.00	500.00	490.58	9.42
	Total Learning and/or Language Disabilities	246,050.00	269,396.63	260,019.03	9,377.60
Visual Impairments:					
15-206-100-610-063-000-0000-000	General Supplies	200.00	200.00	-	200.00
	Total Visual Impairments	200.00	200.00	-	200.00
Behavioral Disabilities:					
15-209-100-610-063-000-0000-000	General Supplies	400.00	400.00	335.49	64.51
15-209-100-640-063-000-0000-000	Textbooks	300.00	300.00	-	300.00
	Total Behavioral Disabilities	700.00	700.00	335.49	364.51
Multiple Disabilities:					
15-212-100-101-063-000-0000-000	Salaries of Teachers	113,115.00	161,670.98	161,670.98	-
15-212-100-106-063-000-0000-000	Other Salaries for Instruction	95,062.00	102,273.68	102,273.68	-
15-212-100-610-063-000-0000-000	General Supplies	400.00	400.00	400.00	-
15-212-100-640-063-000-0000-000	Textbooks	500.00	500.00	489.38	10.62
	Total Multiple Disabilities	209,077.00	264,844.66	264,834.04	10.62
Resource Room/Resource Center:					
15-213-100-101-063-000-0000-000	Salaries of Teachers	585,700.00	492,618.44	492,618.44	-
15-213-100-106-063-000-0000-000	Other Salaries for Instruction	84,253.00	84,253.00	59,458.09	24,794.91
15-213-100-610-063-000-0000-000	General Supplies	1,200.00	1,200.00	1,138.50	61.50
	Total Resource Room/Resource Center	671,153.00	578,071.44	553,215.03	24,856.41
	TOTAL SPECIAL EDUCATION - INSTRUCTION	1,128,380.00	1,114,412.73	1,079,578.30	34,834.43
Bilingual Education - Instruction					
15-240-100-101-063-000-0000-000	Salaries of Teachers	291,936.00	291,936.00	279,130.75	12,805.25
15-240-100-610-063-000-0000-000	General Supplies	200.00	200.00	-	200.00
15-240-100-640-063-000-0000-000	Textbooks	400.00	400.00	-	400.00
	Total Bilingual Education - Instruction	292,536.00	292,536.00	279,130.75	13,405.25
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-063-053-0000-000	Salaries	92,118.00	92,973.00	51,250.70	41,722.30
15-401-100-500-063-000-0000-000	Purchased Services (300-500 series)	350.00	350.00	-	350.00
	Total School-Spon. Cocurricular Actvts. - Inst.	92,468.00	93,323.00	51,250.70	42,072.30
School-Spon. Cocurricular Athletics - Inst.					
15-402-100-100-063-000-0000-000	Salaries	471,458.00	471,458.00	448,785.86	22,672.14
15-402-100-500-063-000-0000-000	Purchased Services (300-500 series)	187,394.00	37,540.36	28,966.86	8,573.50
15-402-100-600-063-000-0000-000	Supplies and Materials	77,500.00	77,500.00	76,300.96	1,199.04
15-402-100-800-063-000-0000-000	Other Objects	11,000.00	11,000.00	10,940.00	60.00
	Total School-Spon. Cocurricular Athletics - Inst.	747,352.00	597,498.36	564,993.68	32,504.68
Before/After School Programs - Instruction					
15-421-100-101-063-053-0000-000	Salaries of Teachers	0	7,752.00	918.00	6,834.00
15-421-100-106-063-053-0000-000	Other Salaries for Instruction	0	5,472.00	2,808.00	2,664.00
	Total Before/After School Programs - Instruction	-	13,224.00	3,726.00	9,498.00
Before/After School Programs - Support					
15-421-200-100-063-053-0000-000	Salaries	0	14,146.00	14,146.00	-
	Total Before/After School Programs - Support	-	14,146.00	14,146.00	-
	Total Before/After School Programs	-	27,370.00	17,872.00	9,498.00
Summer School - Instruction					
15-422-100-101-063-053-0000-000	Salaries of Teachers	1,020.00	1,020.00	935.00	85.00
	Total Summer School - Instruction	1,020.00	1,020.00	935.00	85.00
	Total Summer School	1,020.00	1,020.00	935.00	85.00
	Total Instruction and At-Risk Programs	5,464,379.00	5,264,114.80	5,117,531.05	146,583.75
Undistributed Expend. - Attend. & Social Work					
15-000-211-104-063-000-0000-000	Salaries	248,965.00	190,569.09	151,889.01	38,680.08
15-000-211-173-063-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	38,190.06	15,969.44	22,220.62
15-000-211-174-063-000-0000-000	Salaries of Community/School Coordinators	100,160.00	75,106.92	75,106.92	-

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 63 High School of Information and Technology</u>		<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
15-000-211-600-063-000-0000-000	Supplies and Materials	6,100.00	-	-	-
Total Undistributed Expend. - Attend. & Social Work		363,991.00	303,866.07	242,965.37	60,900.70
Undistributed Expenditures - Health Services					
15-000-213-100-063-000-0000-000	Salaries	97,042.00	97,042.00	93,829.86	3,212.14
Total Undistributed Expenditures - Health Services		97,042.00	97,042.00	93,829.86	3,212.14
Undist. Expend. - Guidance Services					
15-000-218-104-063-000-0000-000	Salaries of Other Professional Staff	110,850.00	476,360.20	475,484.70	875.50
15-000-218-600-063-000-0000-000	Supplies and Materials	4,220.00	4,220.00	4,220.00	-
Total Undist. Expend. - Guidance Services		115,070.00	480,580.20	479,704.70	875.50
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-063-000-0000-000	Salaries of Supervisor of Instruction	313,710.00	329,010.00	316,800.32	12,209.68
15-000-221-176-063-000-0000-000	Instructional Coaches	97,042.00	97,042.00	73,771.96	23,270.04
15-000-221-320-063-000-0000-000	Purchased Prof- Educational Services	14,000.00	14,000.00	10,000.00	4,000.00
Total Undist. Expend. - Improvement of Inst. Serv.		424,752.00	440,052.00	400,572.28	39,479.72
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-063-000-0000-000	Salaries	-	13,500.00	13,360.72	139.28
15-000-222-610-063-000-0000-000	Supplies and Materials	420.00	420.00	419.59	0.41
Total Undist. Expend. - Edu. Media Serv./Sch. Library		420.00	13,920.00	13,780.31	139.69
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-063-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	397,626.00	492,193.03	492,192.99	0.04
15-000-240-105-063-000-0000-000	Salaries of Secretarial and Clerical Assistants	177,438.00	133,959.76	133,959.72	0.04
15-000-240-590-063-000-0000-000	Other Purchased Services (400-500 series)	1,500.00	1,500.00	787.68	712.32
15-000-240-600-063-000-0000-000	Supplies and Materials	33,712.00	26,072.00	22,807.82	3,264.18
15-000-240-800-063-000-0000-000	Other Objects	2,200.00	2,200.00	1,516.96	683.04
Total Undist. Expend. - Support Serv. - School Admin.		612,476.00	655,924.79	651,265.17	4,659.62
Undist. Expend. - Custodial Services					
15-000-262-100-063-000-0000-000	Salaries	115,938.00	115,938.00	115,725.00	213.00
15-000-262-107-063-000-0000-000	Salaries of Non-instructional Aides	13,923.00	13,923.00	3,272.32	10,650.68
15-000-262-610-063-000-0000-000	General Supplies	5,000.00	5,000.00	3,451.46	1,548.54
Total Undist. Expend. - Custodial Services		134,861.00	134,861.00	122,448.78	12,412.22
Undist. Expend. - Security					
15-000-266-100-063-000-0000-000	Salaries	214,650.00	222,999.00	219,524.45	3,474.55
15-000-266-610-063-000-0000-000	General Supplies	10,000.00	10,000.00	6,428.21	3,571.79
Total Undist. Expend. - Security		224,650.00	232,999.00	225,952.66	7,046.34
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-063-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	140,235.00	99,284.50	98,885.50	399.00
Total Undist. Expend. - Student Transportation Serv.		140,235.00	99,284.50	98,885.50	399.00
UNALLOCATED BENEFITS					
15-000-291-220-063-000-0000-000	Social Security Contributions	112,657.00	144,087.81	136,067.09	8,020.72
15-000-291-249-063-000-0000-000	Other Retirement Contributions - Regular	15,693.00	89,578.52	88,686.08	892.44
15-000-291-270-063-000-0000-000	Health Benefits	2,074,562.00	1,815,520.30	1,799,286.37	16,233.93
TOTAL UNALLOCATED BENEFITS		2,202,912.00	2,049,186.63	2,024,039.54	25,147.09
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		2,202,912.00	2,049,186.63	2,024,039.54	25,147.09
TOTAL UNDISTRIBUTED EXPENDITURES		4,316,409.00	4,507,716.19	4,353,444.17	154,272.02
TOTAL CURRENT EXPENDITURES		9,780,788.00	9,771,830.99	9,470,975.22	300,855.77
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-140-100-730-063-000-0000-000	Grades 9-12	15,000.00	0	0	-
15-402-100-730-051-000-0000-000	Athletic Activities	-	15,000.00	10,745.00	4,255.00
Total Equipment		15,000.00	15,000.00	10,745.00	4,255.00
TOTAL CAPITAL OUTLAY		15,000.00	15,000.00	10,745.00	4,255.00
TOTAL SCHOOL BASED EXPENDITURES		9,795,788.00	9,786,830.99	9,481,720.22	305,110.77
Other Financing Sources:					
Operating Transfer In		9,795,788.00	9,786,830.99	9,481,720.22	305,110.77
Total Other Financing Sources		9,795,788.00	9,786,830.99	9,481,720.22	305,110.77
		6,830,355.00	7,025,341.53	6,863,916.91	161,424.62
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, 2018

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-064-000-0000-000	Grades 9-12 - Salaries of Teachers	2,655,551.00	2,647,631.96	2,647,631.96	-
15-140-100-101-064-054-0000-000	Grades 9-12 - Salaries of Teachers	-	55.00	55.00	-
15-190-100-106-064-000-0000-000	Other Salaries for Instruction	-	13,878.00	11,102.40	2,775.60
15-190-100-340-064-000-0000-000	Purchased Technical Services	14,384.00	3,684.00	3,348.89	335.11
15-190-100-610-064-000-0000-000	General Supplies	67,189.00	77,889.00	71,951.37	5,937.63
15-190-100-640-064-000-0000-000	Textbooks	9,800.00	9,800.00	9,579.56	220.44
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,746,924.00	2,752,937.96	2,743,669.18	9,268.78
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-064-000-0000-000	Salaries of Teachers	54,882.00	57,162.00	57,162.00	-
15-204-100-610-064-000-0000-000	General Supplies	300.00	300.00	169.45	130.55
Total Learning and/or Language Disabilities		55,182.00	57,462.00	57,331.45	130.55
Behavioral Disabilities:					
15-209-100-101-064-000-0000-000	Salaries of Teachers	97,022.00	97,022.00	93,881.39	3,140.61
15-209-100-106-064-000-0000-000	Other Salaries for Instruction	81,416.00	81,416.00	81,416.00	-
15-209-100-610-064-000-0000-000	General Supplies	300.00	300.00	119.06	180.94
Total Behavioral Disabilities		178,738.00	178,738.00	175,416.45	3,321.55
Resource Room/Resource Center:					
15-213-100-101-064-000-0000-000	Salaries of Teachers	638,113.00	533,219.46	533,219.46	-
15-213-100-106-064-000-0000-000	Other Salaries for Instruction	114,061.00	75,492.00	75,492.00	-
Total Resource Room/Resource Center		752,174.00	608,711.46	608,711.46	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		986,094.00	844,911.46	841,459.36	3,452.10
Bilingual Education - Instruction					
15-240-100-101-064-000-0000-000	Salaries of Teachers	477,184.00	426,647.50	426,647.50	-
Total Bilingual Education - Instruction		477,184.00	426,647.50	426,647.50	-
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-064-053-0000-000	Salaries	2,386.00	2,386.00	2,385.00	1.00
15-401-100-500-064-000-0000-000	Purchased Services (300-500 series)	120.00	120.00	-	120.00
Total School-Spon. Cocurricular Actvts. - Inst.		2,506.00	2,506.00	2,385.00	121.00
Summer School - Instruction					
15-422-100-101-064-053-0000-000	Salaries of Teachers	1,632.00	1,632.00	-	1,632.00
Total Summer School - Instruction		1,632.00	1,632.00	-	1,632.00
Total Summer School		1,632.00	1,632.00	-	1,632.00
Total Instruction and At-Risk Programs		4,214,340.00	4,028,634.92	4,014,161.04	14,473.88
Undistributed Expend. - Attend. & Social Work					
15-000-211-105-064-000-0000-000	Salaries	49,251.00	49,251.00	49,251.00	-
Total Undistributed Expend. - Attend. & Social Work		49,251.00	49,251.00	49,251.00	-
Undistributed Expenditures - Health Services					
15-000-213-100-064-000-0000-000	Salaries	95,100.00	95,100.00	81,189.16	13,910.84
Total Undistributed Expenditures - Health Services		95,100.00	95,100.00	81,189.16	13,910.84
Undist. Expend. - Guidance Services					
15-000-218-104-064-000-0000-000	Salaries of Other Professional Staff	200,654.00	233,626.80	221,036.70	12,590.10
15-000-218-600-064-000-0000-000	Supplies and Materials	4,300.00	4,300.00	3,952.73	347.27
Total Undist. Expend. - Guidance Services		204,954.00	237,926.80	224,989.43	12,937.37
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-064-000-0000-000	Salaries of Supervisor of Instruction	185,802.00	330,090.89	314,823.99	15,266.90
15-000-221-176-064-000-0000-000	Instructional Coaches	-	11,435.02	11,435.02	-
15-000-221-320-064-000-0000-000	Purchased Prof- Educational Services	10,000.00	10,000.00	10,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		195,802.00	351,525.91	336,259.01	15,266.90
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-064-000-0000-000	Salaries	-	13,500.00	13,360.68	139.32
15-000-222-600-064-000-0000-000	Supplies and Materials	420.00	420.00	420.00	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library		420.00	13,920.00	13,780.68	139.32
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-320-064-000-0000-000	Purchased Professional - Educational Service	945.00	945.00	-	945.00
Total Undist. Expend. - Instructional Staff Training Serv.		945.00	945.00	-	945.00
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-064-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	334,737.00	254,737.00	237,641.92	17,095.08
15-000-240-105-064-000-0000-000	Salaries of Secretarial and Clerical Assistants	48,501.00	48,501.00	48,501.00	-
15-000-240-590-064-000-0000-000	Other Purchased Services (400-500 series)	1,350.00	1,350.00	1,240.00	110.00
15-000-240-600-064-000-0000-000	Supplies and Materials	12,000.00	4,340.00	4,208.76	131.24
15-000-240-800-064-000-0000-000	Other Objects	450.00	450.00	-	450.00
Total Undist. Expend. - Support Serv. - School Admin.		397,038.00	309,378.00	291,591.68	17,786.32
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-064-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	3,500.00	3,500.00	3,200.00	300.00

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
Total Undist. Expend. - Student Transportation Serv.		3,500.00	3,500.00	3,200.00	300.00
UNALLOCATED BENEFITS					
15-000-291-220-064-000-0000-000	Social Security Contributions	52,421.00	63,731.13	58,959.41	4,771.72
15-000-291-249-064-000-0000-000	Other Retirement Contributions - Regular	53,919.00	119,704.96	118,512.38	1,192.58
15-000-291-270-064-000-0000-000	Health Benefits	1,482,124.00	1,368,695.74	1,351,851.94	16,843.80
TOTAL UNALLOCATED BENEFITS		1,588,464.00	1,552,131.83	1,529,323.73	22,808.10
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,588,464.00	1,552,131.83	1,529,323.73	22,808.10
TOTAL UNDISTRIBUTED EXPENDITURES		2,535,474.00	2,613,678.54	2,529,584.69	84,093.85
TOTAL CURRENT EXPENDITURES		6,749,814.00	6,642,313.46	6,543,745.73	98,567.73
TOTAL SCHOOL BASED EXPENDITURES		6,749,814.00	6,642,313.46	6,543,745.73	98,567.73
Other Financing Sources:					
	Operating Transfer In	6,749,814.00	6,642,313.46	6,543,745.73	98,567.73
Total Other Financing Sources		6,749,814.00	6,642,313.46	6,543,745.73	98,567.73
		6,749,814.00	6,642,313.46	6,543,745.73	98,567.73
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, 2018**

<u>School: No. 65 YES Academy</u>	Original Budget	Final Budget	Actual	Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION					
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-065-000-0000-000	Salaries of Teachers	474,280.00	356,292.47	356,292.47	-
15-213-100-106-065-000-0000-000	Other Salaries for Instruction	0	15,398.61	7,035.80	8,362.81
Total Resource Room/Resource Center		<u>474,280.00</u>	<u>371,691.08</u>	<u>363,328.27</u>	<u>8,362.81</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>474,280.00</u>	<u>371,691.08</u>	<u>363,328.27</u>	<u>8,362.81</u>
Before/After School Programs - Instruction					
15-421-100-101-065-061-0000-000	Salaries of Teachers	0	9,180.00	5,958.50	3,221.50
15-421-100-106-065-000-0000-000	Other Salaries for Instruction	3,077.00	1,077.00	0	1,077.00
Total Before/After School Programs - Instruction		<u>3,077.00</u>	<u>10,257.00</u>	<u>5,958.50</u>	<u>4,298.50</u>
Before/After School Programs - Support					
15-421-200-100-065-000-0000-000	Salaries	0	7,169.50	7,169.50	-
Total Before/After School Programs - Support		<u>-</u>	<u>7,169.50</u>	<u>7,169.50</u>	<u>-</u>
Total Before/After School Programs		<u>3,077.00</u>	<u>17,426.50</u>	<u>13,128.00</u>	<u>4,298.50</u>
Alternative Education Program - Instruction					
15-423-100-101-065-000-0000-000	Salaries of Teachers	1,547,012.00	1,450,589.53	1,450,589.53	-
15-423-100-106-065-000-0000-000	Other Salaries for Instruction	77,050.00	35,116.68	33,116.68	2,000.00
15-423-100-610-065-000-0000-000	General Supplies	11,538.00	10,487.00	4,748.70	5,738.30
15-423-100-640-065-000-0000-000	Textbooks	1,000.00	1,000.00	0	1,000.00
Total Alternative Education Program - Instruction		<u>1,636,600.00</u>	<u>1,497,193.21</u>	<u>1,488,454.91</u>	<u>8,738.30</u>
Alternative Education Program - Support					
15-423-218-104-065-053-0000-000	Salaries	245,985.00	273,884.22	216,409.89	57,474.33
15-423-200-500-065-000-0000-000	Purchased Services (400-500 series)	550.00	550.00	0	550.00
15-423-240-600-065-000-0000-000	Supplies and Materials	7,355.00	5,814.00	1,707.72	4,106.28
15-423-200-800-065-000-0000-000	Other Objects	1,500.00	1,500.00	0	1,500.00
Total Alternative Education Program - Support		<u>255,390.00</u>	<u>281,748.22</u>	<u>218,117.61</u>	<u>63,630.61</u>
Total Alternative Education Program		<u>1,891,990.00</u>	<u>1,778,941.43</u>	<u>1,706,572.52</u>	<u>72,368.91</u>
Total Instruction and At-Risk Programs		<u>2,369,347.00</u>	<u>2,168,059.01</u>	<u>2,083,028.79</u>	<u>85,030.22</u>
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-065-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	8,914.27	8,914.27	-
Total Undistributed Expend. - Attend. & Social Work		<u>8,766.00</u>	<u>8,914.27</u>	<u>8,914.27</u>	<u>-</u>
Undistributed Expenditures - Health Services					
15-000-213-100-065-000-0000-000	Salaries	99,560.00	52,560.00	-	52,560.00
Total Undistributed Expenditures - Health Services		<u>99,560.00</u>	<u>52,560.00</u>	<u>-</u>	<u>52,560.00</u>
Undist. Expend. - Guidance Services					
15-000-218-104-065-000-0000-000	Salaries of Other Professional Staff	37,600.00	39,339.94	38,539.94	800.00
Total Undist. Expend. - Guidance Services		<u>37,600.00</u>	<u>39,339.94</u>	<u>38,539.94</u>	<u>800.00</u>
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-065-000-0000-000	Salaries of Supervisor of Instruction	421,681.00	332,973.29	332,973.29	-
Total Undist. Expend. - Improvement of Inst. Serv.		<u>421,681.00</u>	<u>332,973.29</u>	<u>332,973.29</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-065-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	117,365.00	133,472.16	133,472.16	-
15-000-240-105-065-000-0000-000	Salaries of Secretarial and Clerical Assistants	52,236.00	60,234.12	60,234.12	-
Total Undist. Expend. - Support Serv. - School Admin.		<u>169,601.00</u>	<u>193,706.28</u>	<u>193,706.28</u>	<u>-</u>
Undist. Expend. - Custodial Services					
15-000-262-100-065-000-0000-000	Salaries	59,048.00	59,075.04	59,075.00	0.04
Total Undist. Expend. - Custodial Services		<u>59,048.00</u>	<u>59,075.04</u>	<u>59,075.00</u>	<u>0.04</u>
Total Undist. Expend. - Oper. & Maint. Of Plant		<u>59,048.00</u>	<u>59,075.04</u>	<u>59,075.00</u>	<u>0.04</u>
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-065-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	0	2,000.00	2,000.00	-
Total Undist. Expend. - Student Transportation Serv.		<u>-</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>-</u>
UNALLOCATED BENEFITS					
15-000-291-220-065-000-0000-000	Social Security Contributions	42,573.00	49,287.88	24,350.02	24,937.86
15-000-291-249-065-000-0000-000	Other Retirement Contributions - Regular	1,858.00	4,052.12	1,866.25	2,185.87
15-000-291-270-065-000-0000-000	Health Benefits	753,160.00	669,054.38	663,013.85	6,040.53
TOTAL UNALLOCATED BENEFITS		<u>797,591.00</u>	<u>722,394.38</u>	<u>689,230.12</u>	<u>33,164.26</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>797,591.00</u>	<u>722,394.38</u>	<u>689,230.12</u>	<u>33,164.26</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>1,593,847.00</u>	<u>1,410,963.20</u>	<u>1,324,438.90</u>	<u>86,524.30</u>
TOTAL CURRENT EXPENDITURES		<u>3,963,194.00</u>	<u>3,579,022.21</u>	<u>3,407,467.69</u>	<u>171,554.52</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>3,963,194.00</u>	<u>3,579,022.21</u>	<u>3,407,467.69</u>	<u>171,554.52</u>
Other Financing Sources:					
Operating Transfer In		3,963,194.00	3,579,022.21	3,407,467.69	171,554.52
Total Other Financing Sources		<u>3,963,194.00</u>	<u>3,579,022.21</u>	<u>3,407,467.69</u>	<u>171,554.52</u>
Excess (Deficiency) of Other Financing Sources Over		1,213,109.00	140,596.87	67,771.74	72,825.13
		(2,750,085.00)	(3,438,425.34)	(3,339,695.95)	(98,729.39)
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, 2018**

<u>School: No. 77 Great Falls Academy</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-077-000-0000-000	Salaries of Teachers	323,357.00	255,847.50	255,847.50	-
Total Resource Room/Resource Center		323,357.00	255,847.50	255,847.50	-
TOTAL SPECIAL EDUCATION - INSTRUCTION					
		323,357.00	255,847.50	255,847.50	-
Before/After School Programs - Instruction					
15-421-100-101-077-053-0000-000	Salaries of Teachers	-	4,420.00	1,887.00	2,533.00
Total Before/After School Programs - Instruction		-	4,420.00	1,887.00	2,533.00
Total Before/After School Programs		-	4,420.00	1,887.00	2,533.00
Alternative Education Program - Instruction					
15-423-100-101-077-000-0000-000	Salaries of Teachers	795,905.00	870,909.30	870,909.30	-
15-423-100-106-077-000-0000-000	Other Salaries for Instruction	88,776.00	140,233.99	140,233.99	-
15-423-100-610-077-000-0000-000	General Supplies	7,500.00	8,750.00	8,703.63	46.37
15-423-100-800-077-000-0000-000	Other Objects	500.00	500.00	471.51	28.49
Total Alternative Education Program - Instruction		892,681.00	1,020,393.29	1,020,318.43	74.86
Alternative Education Program - Support					
15-423-213-100-077-000-0000-000	Salaries	273,072.00	468,379.23	424,065.36	44,313.87
15-423-240-600-077-000-0000-000	Supplies and Materials	5,000.00	5,000.00	4,999.82	0.18
Total Alternative Education Program - Support		278,072.00	473,379.23	429,065.18	44,314.05
Total Alternative Education Program		1,170,753.00	1,493,772.52	1,449,383.61	44,388.91
Total Instruction and At-Risk Programs					
		1,494,110.00	1,754,040.02	1,707,118.11	46,921.91
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-077-000-0000-000	Salaries	-	65,187.00	52,964.30	12,222.70
15-000-211-173-077-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	-	-	-
Total Undistributed Expend. - Attend. & Social Work		8,766.00	65,187.00	52,964.30	12,222.70
Undist. Expend. - Guidance Services					
15-000-218-104-077-000-0000-000	Salaries of Other Professional Staff	37,600.00	37,600.00	36,660.06	939.94
Total Undist. Expend. - Guidance Services		37,600.00	37,600.00	36,660.06	939.94
Undist. Expend. - Child Study Teams					
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-077-000-0000-000	Salaries of Supervisor of Instruction	-	68,847.13	60,049.54	8,797.59
Total Undist. Expend. - Improvement of Inst. Serv.		-	68,847.13	60,049.54	8,797.59
Undist. Expend. - Custodial Services					
15-000-262-100-077-000-0000-000	Salaries	63,021.00	63,021.00	50,990.46	12,030.54
Total Undist. Expend. - Custodial Services		63,021.00	63,021.00	50,990.46	12,030.54
Undist. Expend. - Security					
15-000-266-100-077-000-0000-000	Salaries	35,238.00	-	-	-
Total Undist. Expend. - Security		35,238.00	-	-	-
Total Undist. Expend. - Oper. & Maint. Of Plant		98,259.00	63,021.00	50,990.46	12,030.54
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-077-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	1,000.00	3,000.00	2,760.00	240.00
Total Undist. Expend. - Student Transportation Serv.		1,000.00	3,000.00	2,760.00	240.00
UNALLOCATED BENEFITS					
15-000-291-220-077-000-0000-000	Social Security Contributions	29,526.00	37,128.00	29,628.28	7,499.72
15-000-291-249-077-000-0000-000	Other Retirement Contributions - Regular	2,121.00	8,400.55	1,585.14	6,815.41
15-000-291-270-077-000-0000-000	Health Benefits	426,304.00	460,296.09	454,316.45	5,979.64
TOTAL UNALLOCATED BENEFITS		457,951.00	505,824.64	485,529.87	20,294.77
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		457,951.00	505,824.64	485,529.87	20,294.77
TOTAL UNDISTRIBUTED EXPENDITURES		603,576.00	743,479.77	688,954.23	54,525.54
TOTAL CURRENT EXPENDITURES		2,097,686.00	2,497,519.79	2,396,072.34	101,447.45
TOTAL SCHOOL BASED EXPENDITURES					
		2,097,686.00	2,497,519.79	2,396,072.34	101,447.45
Other Financing Sources:					
Operating Transfer In		2,097,686.00	2,497,519.79	2,396,072.34	101,447.45
Total Other Financing Sources		2,097,686.00	2,497,519.79	2,396,072.34	101,447.45
		2,097,686.00	2,497,519.79	2,396,072.34	101,447.45
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, 2018**

<u>School: No. 68 Don Bosco</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-120-100-101-068-054-0000-000	Grades 1-5 - Salaries of Teachers	-	2,141.00	440.00	1,701.00
15-130-100-101-068-000-0000-000	Grades 6-8 - Salaries of Teachers	2,498,288.00	2,317,026.92	2,317,026.92	-
15-130-100-101-068-056-0000-000	Grades 6-8 - Salaries of Teachers	2,000.00	4,000.00	3,505.60	494.40
Regular Programs - Undistributed Instruction					
15-190-100-320-068-000-0000-000	Purchased Professional-Educational Services	10,000.00	-	-	-
15-190-100-610-068-000-0000-000	General Supplies	49,070.00	71,623.00	69,919.03	1,703.97
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,559,358.00	2,394,790.92	2,390,891.55	3,899.37
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-068-000-0000-000	Salaries of Teachers	124,185.00	124,185.00	109,037.70	15,147.30
15-204-100-106-068-000-0000-000	Other Salaries for Instruction	48,632.00	48,632.00	48,132.00	500.00
15-204-100-610-068-000-0000-000	General Supplies	2,550.00	2,550.00	2,549.31	0.69
Total Learning and/or Language Disabilities		175,367.00	175,367.00	159,719.01	15,647.99
Resource Room/Resource Center:					
15-213-100-101-068-000-0000-000	Salaries of Teachers	378,912.00	382,497.00	382,497.00	-
15-213-100-610-068-000-0000-000	General Supplies	3,200.00	3,200.00	1,816.59	1,383.41
Total Resource Room/Resource Center		382,112.00	385,697.00	384,313.59	1,383.41
TOTAL SPECIAL EDUCATION - INSTRUCTION		557,479.00	561,064.00	544,032.60	17,031.40
Bilingual Education - Instruction					
15-240-100-101-068-000-0000-000	Salaries of Teachers	295,066.00	409,182.40	409,182.40	-
15-240-100-610-068-000-0000-000	General Supplies	6,000.00	6,000.00	5,817.98	182.02
Total Bilingual Education - Instruction		301,066.00	415,182.40	415,000.38	182.02
Before/After School Programs - Support					
15-421-100-101-068-053-0000-000	Salaries	2,720.00	2,720.00	2,720.00	-
Total Before/After School Programs - Support		2,720.00	2,720.00	2,720.00	-
Total Before/After School Programs		2,720.00	2,720.00	2,720.00	-
Total Instruction and At-Risk Programs		3,420,623.00	3,373,757.32	3,352,644.53	21,112.79
Undistributed Expenditures - Health Services					
15-000-213-100-068-000-0000-000	Salaries	91,122.00	61,006.00	61,006.00	-
15-000-213-600-068-000-0000-000	Supplies and Materials	500.00	500.00	428.40	71.60
Total Undistributed Expenditures - Health Services		91,622.00	61,506.00	61,434.40	71.60
Undist. Expend. - Guidance Services					
15-000-218-104-068-000-0000-000	Salaries of Other Professional Staff	85,806.00	85,905.00	85,905.00	-
15-000-218-600-068-000-0000-000	Supplies and Materials	2,500.00	500.00	47.95	452.05
Total Undist. Expend. - Guidance Services		88,306.00	86,405.00	85,952.95	452.05
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-068-000-0000-000	Purchased Prof- Educational Services	10,000.00	15,000.00	15,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		10,000.00	15,000.00	15,000.00	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-068-000-0000-000	Supplies and Materials	2,000.00	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library		2,000.00	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-068-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	213,854.00	317,923.18	317,923.18	-
15-000-240-105-068-000-0000-000	Salaries of Secretarial and Clerical Assistants	100,202.00	100,202.00	76,361.16	23,840.84
15-000-240-600-068-000-0000-000	Supplies and Materials	5,000.00	4,700.00	4,699.94	0.06
Total Undist. Expend. - Support Serv. - School Admin.		319,056.00	422,825.18	398,984.28	23,840.90
Undist. Expend. - Custodial Services					
15-000-262-100-068-000-0000-000	Salaries	64,571.00	64,571.00	61,375.00	3,196.00
15-000-262-107-068-000-0000-000	Salaries of Non-instructional Aides	7,320.00	17,817.08	8,184.38	9,632.70
15-000-262-600-068-000-0000-000	General Supplies	500.00	800.00	556.45	243.55
Total Undist. Expend. - Custodial Services		72,391.00	83,188.08	70,115.83	13,072.25
Undist. Expend. - Security					
15-000-266-100-068-000-0000-000	Salaries	85,624.00	86,216.04	86,216.04	-
15-000-266-600-068-000-0000-000	General Supplies	2,000.00	1,000.00	965.00	35.00
Total Undist. Expend. - Security		87,624.00	87,216.04	87,181.04	35.00
Total Undist. Expend. - Oper. & Maint. Of Plant		160,015.00	170,404.12	157,296.87	13,107.25
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-068-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	12,500.00	5,000.00	3,550.00	1,450.00
Total Undist. Expend. - Student Transportation Serv.		12,500.00	5,000.00	3,550.00	1,450.00
UNALLOCATED BENEFITS					
15-000-291-220-068-000-0000-000	Social Security Contributions	40,578.00	42,567.00	28,115.02	14,451.98
15-000-291-249-068-000-0000-000	Other Retirement Contributions - Regular	19,481.00	30,606.11	30,301.19	304.92
15-000-291-270-068-000-0000-000	Health Benefits	1,045,529.00	1,097,832.00	1,089,825.93	8,006.07
TOTAL UNALLOCATED BENEFITS		1,105,588.00	1,171,005.11	1,148,242.14	22,762.97
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,105,588.00	1,171,005.11	1,148,242.14	22,762.97

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 68 Don Bosco</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
TOTAL UNDISTRIBUTED EXPENDITURES	1,789,087.00	1,932,145.41	1,870,460.64	61,684.77
TOTAL CURRENT EXPENDITURES	5,209,710.00	5,305,902.73	5,223,105.17	82,797.56
TOTAL SCHOOL BASED EXPENDITURES	5,209,710.00	5,305,902.73	5,223,105.17	82,797.56
Other Financing Sources:				
Operating Transfer In	5,209,710.00	5,305,902.73	5,223,105.17	82,797.56
Total Other Financing Sources	5,209,710.00	5,305,902.73	5,223,105.17	82,797.56
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, 2018**

<u>School: No. 75 NSW</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-075-000-0000-000	Kindergarten - Salaries of Teachers	53,160.00	53,265.00	53,265.00	-
15-120-100-101-075-000-0000-000	Grades 1-5 - Salaries of Teachers	704,561.00	702,361.00	701,941.76	419.24
15-120-100-101-075-054-0000-000	Grades 1-5 - Salaries of Teachers	2,000.00	4,805.00	4,738.34	66.66
15-130-100-101-075-000-0000-000	Grades 6-8 - Salaries of Teachers	409,056.00	454,615.90	454,615.90	-
Regular Programs - Undistributed Instruction					
15-190-100-106-075-000-0000-000	Other Salaries for Instruction	61,211.00	35,192.50	35,192.50	-
15-190-100-610-075-000-0000-000	General Supplies	10,050.00	10,050.00	10,050.00	-
15-190-100-800-075-000-0000-000	Other Objects	-	1,400.00	1,400.00	-
TOTAL REGULAR PROGRAMS - INSTRUCTION		1,240,038.00	1,261,689.40	1,261,203.50	485.90
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-075-000-0000-000	Salaries of Teachers	548,264.00	516,242.06	516,242.06	-
15-201-100-106-075-000-0000-000	Other Salaries for Instruction	334,842.00	314,210.73	292,138.27	22,072.46
15-201-100-610-075-000-0000-000	General Supplies	4,500.00	4,435.40	2,740.68	1,694.72
Total Cognitive - Mild		887,606.00	834,888.19	811,121.01	23,767.18
Cognitive - Moderate:					
15-202-100-610-075-000-0000-000	General Supplies	3,000.00	3,000.00	3,000.00	-
Total Cognitive - Moderate		3,000.00	3,000.00	3,000.00	-
Auditory Impairments:					
15-207-100-101-075-000-0000-000	Salaries of Teachers	55,952.00	-	-	-
Total Auditory Impairments		55,952.00	-	-	-
Resource Room/Resource Center:					
15-213-100-101-075-000-0000-000	Salaries of Teachers	194,488.00	139,407.50	139,407.50	-
15-213-100-610-075-000-0000-000	General Supplies	2,030.00	2,030.00	2,030.00	-
Total Resource Room/Resource Center		196,518.00	141,437.50	141,437.50	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		1,143,076.00	979,325.69	955,558.51	23,767.18
Bilingual Education - Instruction					
15-240-100-101-075-000-0000-000	Salaries of Teachers	-	12,000.00	11,257.62	742.38
Total Bilingual Education - Instruction		-	12,000.00	11,257.62	742.38
Before/After School Programs - Instruction					
15-421-100-101-075-053-0000-000	Salaries of Teachers	-	18,539.45	18,057.50	481.95
15-421-100-106-075-061-0000-000	Other Salaries for Instruction	6,120.00	6,552.00	6,014.00	538.00
Total Before/After School Programs - Instruction		6,120.00	25,091.45	24,071.50	1,019.95
Total Before/After School Programs		6,120.00	25,091.45	24,071.50	1,019.95
Total Instruction and At-Risk Programs		2,389,234.00	2,278,106.54	2,252,091.13	26,015.41
Undistributed Expenditures - Health Services					
15-000-213-100-075-000-0000-000	Salaries	100,842.00	100,842.00	100,842.00	-
15-000-213-600-075-000-0000-000	Supplies and Materials	200.00	98.00	98.00	-
Total Undistributed Expenditures - Health Services		101,042.00	100,940.00	100,940.00	-
Undist. Expend. - Guidance Services					
15-000-218-104-075-000-0000-000	Salaries of Other Professional Staff	48,754.00	51,004.00	51,004.00	-
15-000-218-600-075-000-0000-000	Supplies and Materials	100.00	100.00	100.00	-
Total Undist. Expend. - Guidance Services		48,854.00	51,104.00	51,104.00	-
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-600-075-000-0000-000	Supplies and Materials	100.00	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.		100.00	-	-	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-075-000-0000-000	Supplies and Materials	1,500.00	1,426.19	1,415.74	10.45
Total Undist. Expend. - Edu. Media Serv./Sch. Library		1,500.00	1,426.19	1,415.74	10.45
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-320-075-000-0000-000	Purchased Professional - Educational Service	100.00	-	-	-
15-000-223-580-075-000-0000-000	Other Purchased Services (400-500 series)	250.00	250.00	-	250.00
Total Undist. Expend.-Instructional Staff Training Serv.		350.00	250.00	-	250.00
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-075-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	164,127.00	504,925.57	488,146.57	16,779.00
15-000-240-105-075-000-0000-000	Salaries of Secretarial and Clerical Assistants	28,599.00	43,266.50	40,966.99	2,299.51
15-000-240-590-075-000-0000-000	Other Purchased Services (400-500 series)	250.00	250.00	-	250.00
15-000-240-600-075-000-0000-000	Supplies and Materials	1,150.00	1,150.00	1,028.45	121.55
15-000-240-800-075-000-0000-000	Other Objects	2,000.00	520.00	520.00	-
Total Undist. Expend. - Support Serv. - School Admin.		196,126.00	550,112.07	530,662.01	19,450.06
Undist. Expend. - Custodial Services					
15-000-262-100-075-000-0000-000	Salaries	62,893.00	62,893.00	60,625.00	2,268.00
15-000-262-107-075-000-0000-000	Salaries of Non-instructional Aides	35,883.00	35,883.00	13,530.13	22,352.87

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 75 NSW</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
15-000-262-600-075-000-0000-000	General Supplies	300.00	160.80	160.80	-
Total Undist. Expend. - Custodial Services		99,076.00	98,936.80	74,315.93	24,620.87
Undist. Expend. - Security					
15-000-266-100-075-000-0000-000	Salaries	37,038.00	36,430.08	36,430.08	-
15-000-266-600-075-000-0000-000	General Supplies	1,000.00	835.03	543.26	291.77
Total Undist. Expend. - Security		38,038.00	37,265.11	36,973.34	291.77
Total Undist. Expend. - Oper. & Maint. Of Plant		137,114.00	136,201.91	111,289.27	24,912.64
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-075-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	4,100.00	2,700.00	2,600.00	100.00
Total Undist. Expend. - Student Transportation Serv.		4,100.00	2,700.00	2,600.00	100.00
UNALLOCATED BENEFITS					
15-000-291-220-075-000-0000-000	Social Security Contributions	53,107.00	60,192.00	41,328.11	18,863.89
15-000-291-249-075-000-0000-000	Other Retirement Contributions - Regular	5,464.00	11,034.27	10,924.34	109.93
15-000-291-270-075-000-0000-000	Health Benefits	837,761.00	813,544.00	809,921.75	3,622.25
TOTAL UNALLOCATED BENEFITS		896,332.00	884,770.27	862,174.20	22,596.07
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		896,332.00	884,770.27	862,174.20	22,596.07
TOTAL UNDISTRIBUTED EXPENDITURES		1,385,518.00	1,727,504.44	1,660,185.22	67,319.22
TOTAL CURRENT EXPENDITURES		3,774,752.00	4,005,610.98	3,912,276.35	93,334.63
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-075-000-0000-000	Grades 1-5	3,900.00	3,883.13	3,883.13	-
Total Equipment		3,900.00	3,883.13	3,883.13	-
TOTAL CAPITAL OUTLAY		3,900.00	3,883.13	3,883.13	-
TOTAL SCHOOL BASED EXPENDITURES		3,778,652.00	4,009,494.11	3,916,159.48	93,334.63
Other Financing Sources:					
	Operating Transfer In	3,778,652.00	4,009,494.11	3,916,159.48	93,334.63
Total Other Financing Sources		3,778,652.00	4,009,494.11	3,916,159.48	93,334.63
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, 2018**

<u>School: No. 302 Single Gender</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-120-100-101-302-000-0000-000	Grades 1-5 - Salaries of Teachers	135,600.00	257,433.72	257,433.72	-
Regular Programs - Undistributed Instruction					
15-190-100-610-302-000-0000-000	General Supplies	10,500.00	10,500.00	9,166.05	1,333.95
TOTAL REGULAR PROGRAMS - INSTRUCTION		146,100.00	267,933.72	266,599.77	1,333.95
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-302-000-0000-000	Salaries of Teachers	153,602.00	153,602.00	153,007.00	595.00
Total Resource Room/Resource Center		153,602.00	153,602.00	153,007.00	595.00
TOTAL SPECIAL EDUCATION - INSTRUCTION		153,602.00	153,602.00	153,007.00	595.00
Before/After School Programs - Instruction					
15-421-100-101-302-053-0000-000	Salaries of Teachers	-	2,765.00	742.00	2,023.00
Total Before/After School Programs - Instruction		-	2,765.00	742.00	2,023.00
Total Before/After School Programs		-	2,765.00	742.00	2,023.00
Total Instruction and At-Risk Programs		299,702.00	424,300.72	420,348.77	3,951.95
Undistributed Expenditures - Health Services					
15-000-213-100-302-000-0000-000	Salaries	52,560.00	52,560.00	37,642.90	14,917.10
Total Undistributed Expenditures - Health Services		52,560.00	52,560.00	37,642.90	14,917.10
Undist. Expend. - Guidance Services					
15-000-218-104-302-000-0000-000	Salaries of Other Professional Staff	52,560.00	60,034.00	55,078.01	4,955.99
Total Undist. Expend. - Guidance Services		52,560.00	60,034.00	55,078.01	4,955.99
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-302-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	104,143.00	112,325.04	112,325.00	0.04
15-000-240-105-302-000-0000-000	Salaries of Secretarial and Clerical Assistants	49,251.00	49,426.00	49,251.00	175.00
Total Undist. Expend. - Support Serv. - School Admin.		153,394.00	161,751.04	161,576.00	175.04
Undist. Expend. - Custodial Services					
15-000-262-100-302-000-0000-000	Salaries	60,415.00	60,415.00	43,706.32	16,708.68
15-000-262-107-302-000-0000-000	Salaries of Non-instructional Aides	-	7,900.00	715.38	7,184.62
Total Undist. Expend. - Custodial Services		60,415.00	68,315.00	44,421.70	23,893.30
Total Undist. Expend. - Oper. & Maint. Of Plant		60,415.00	68,315.00	44,421.70	23,893.30
UNALLOCATED BENEFITS					
15-000-291-220-302-000-0000-000	Social Security Contributions	13,372.00	14,046.00	6,624.10	7,421.90
15-000-291-249-302-000-0000-000	Other Retirement Contributions - Regular	1,518.00	2,639.22	2,612.93	26.29
15-000-291-270-302-000-0000-000	Health Benefits	206,829.00	177,519.00	177,287.06	231.94
TOTAL UNALLOCATED BENEFITS		221,719.00	194,204.22	186,524.09	7,680.13
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		221,719.00	194,204.22	186,524.09	7,680.13
TOTAL UNDISTRIBUTED EXPENDITURES		540,648.00	536,864.26	485,242.70	51,621.56
TOTAL CURRENT EXPENDITURES		840,350.00	961,164.98	905,591.47	55,573.51
TOTAL SCHOOL BASED EXPENDITURES		840,350.00	961,164.98	905,591.47	55,573.51
Other Financing Sources:					
Operating Transfer In		840,350.00	961,164.98	905,591.47	55,573.51
Total Other Financing Sources		840,350.00	961,164.98	905,591.47	55,573.51
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, 2018**

<u>School: No. 304 STEM</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-304-000-0000-000	Grades 9-12 - Salaries of Teachers	3,108,475.00	3,121,750.70	3,121,750.70	-
15-190-100-340-304-000-0000-000	Purchased Technical Services	0	19,870.00	19,454.72	415.28
15-190-100-500-304-000-0000-000	Other Purchased Services (400-500 series)	23,425.00	23,425.00	18,535.00	4,890.00
15-190-100-610-304-000-0000-000	General Supplies	53,555.00	51,435.00	49,042.10	2,392.90
TOTAL REGULAR PROGRAMS - INSTRUCTION		3,185,455.00	3,216,480.70	3,208,782.52	7,698.18
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-106-304-000-0000-000	Other Salaries for Instruction	31,212.00	31,212.00	24,728.80	6,483.20
Total Cognitive - Mild		31,212.00	31,212.00	24,728.80	6,483.20
Learning and/or Language Disabilities:					
15-204-100-101-304-000-0000-000	Salaries of Teachers	-	69,105.00	69,105.00	-
15-204-100-106-304-000-0000-000	Other Salaries for Instruction	-	30,317.40	30,317.40	-
Total Learning and/or Language Disabilities		-	99,422.40	99,422.40	-
Resource Room/Resource Center:					
15-213-100-101-304-000-0000-000	Salaries of Teachers	311,485.00	227,833.56	227,833.56	-
15-213-100-610-304-000-0000-000	General Supplies	1,000.00	1,000.00	994.78	5.22
Total Resource Room/Resource Center		312,485.00	228,833.56	228,828.34	5.22
TOTAL SPECIAL EDUCATION - INSTRUCTION		343,697.00	359,467.96	352,979.54	6,488.42
Bilingual Education - Instruction					
15-240-100-101-304-000-0000-000	Salaries of Teachers	221,221.00	151,299.45	151,299.45	-
15-240-100-610-304-000-0000-000	General Supplies	1,000.00	1,000.00	1,000.00	-
Total Bilingual Education - Instruction		222,221.00	152,299.45	152,299.45	-
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-304-053-0000-000	Salaries	28,084.00	360.00	360.00	-
Total School-Spon. Cocurricular Actvts. - Inst.		28,084.00	360.00	360.00	-
School-Spon. Cocurricular Athletics - Inst.					
15-402-100-105-304-000-0000-000	Salaries	670,543.00	706,074.42	706,074.42	-
15-402-100-500-304-000-0000-000	Purchased Services (300-500 series)	186,276.00	156,276.00	143,094.36	13,181.64
15-402-100-600-304-000-0000-000	Supplies and Materials	77,500.00	119,747.00	113,455.66	6,291.34
15-402-100-800-304-000-0000-000	Other Objects	11,000.00	11,000.00	8,100.00	2,900.00
Total School-Spon. Cocurricular Athletics - Inst.		945,319.00	993,097.42	970,724.44	22,372.98
Before/After School Programs - Instruction					
15-421-100-101-304-053-0000-000	Salaries of Teachers	23,800.00	25,768.00	13,527.00	12,241.00
Total Before/After School Programs - Instruction		23,800.00	25,768.00	13,527.00	12,241.00
Total Before/After School Programs		23,800.00	25,768.00	13,527.00	12,241.00
Total Instruction and At-Risk Programs		4,748,576.00	4,747,473.53	4,698,672.95	48,800.58
Undistributed Expend. - Attend. & Social Work					
15-000-211-105-304-000-0000-000	Salaries	49,251.00	49,251.00	49,251.00	-
15-000-211-174-304-000-0000-000	Salaries of Community/School Coordinators	108,429.00	108,429.00	108,429.00	-
Total Undistributed Expend. - Attend. & Social Work		157,680.00	157,680.00	157,680.00	-
Undistributed Expenditures - Health Services					
15-000-213-105-304-000-0000-000	Salaries	241,835.00	241,835.00	237,015.00	4,820.00
15-000-213-600-304-000-0000-000	Supplies and Materials	1,500.00	1,500.00	1,496.73	3.27
Total Undistributed Expenditures - Health Services		243,335.00	243,335.00	238,511.73	4,823.27
Undist. Expend. - Guidance Services					
15-000-218-104-304-000-0000-000	Salaries of Other Professional Staff	125,628.00	428,733.68	428,733.68	-
15-000-218-105-304-000-0000-000	Salaries of Secretarial and Clerical Assistants	48,501.00	99,575.03	99,575.03	-
15-000-218-600-304-000-0000-000	Supplies and Materials	1,000.00	1,000.00	998.05	1.95
Total Undist. Expend. - Guidance Services		175,129.00	529,308.71	529,306.76	1.95
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-304-000-0000-000	Salaries of Supervisor of Instruction	350,740.00	350,740.00	328,420.45	22,319.55
15-000-221-104-304-000-0000-000	Salaries of Other Professional Staff	-	18,562.56	18,562.56	-
15-000-221-105-304-000-0000-000	Salaries of Secr and Clerical Assist.	49,251.00	57,873.00	57,873.00	-
15-000-221-320-304-000-0000-000	Purchased Prof. Educational Services	12,500.00	10,000.00	10,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		412,491.00	437,175.56	414,856.01	22,319.55
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-304-000-0000-000	Supplies and Materials	1,500.00	1,500.00	1,500.00	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library		1,500.00	1,500.00	1,500.00	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-304-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	354,924.00	343,545.50	343,545.50	-
15-000-240-105-304-000-0000-000	Salaries of Secretarial and Clerical Assistants	206,826.00	157,100.68	157,100.68	-
15-000-240-590-304-000-0000-000	Other Purchased Services (400-500 series)	4,500.00	4,500.00	1,995.00	2,505.00
15-000-240-610-304-000-0000-000	Supplies and Materials	12,520.00	12,520.00	11,379.63	1,140.37
Total Undist. Expend. - Support Serv. - School Admin.		578,770.00	517,666.18	514,020.81	3,645.37

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 304 STEM</u>		<u>Original</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undist. Expend. - Custodial Services					
15-000-262-100-304-000-0000-000	Salaries	128,442.00	128,442.00	123,750.00	4,692.00
15-000-262-610-304-000-0000-000	General Supplies	1,500.00	1,500.00	1,362.02	137.98
Total Undist. Expend. - Custodial Services		<u>129,942.00</u>	<u>129,942.00</u>	<u>125,112.02</u>	<u>4,829.98</u>
Undist. Expend. - Security					
15-000-266-100-304-000-0000-000	Salaries	306,772.00	290,121.00	285,153.82	4,967.18
15-000-266-600-304-000-0000-000	General Supplies	10,000.00	10,000.00	9,971.68	28.32
Total Undist. Expend. - Security		<u>316,772.00</u>	<u>300,121.00</u>	<u>295,125.50</u>	<u>4,995.50</u>
Total Undist. Expend. - Oper. & Maint. Of Plant					
		<u>446,714.00</u>	<u>430,063.00</u>	<u>420,237.52</u>	<u>9,825.48</u>
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-304-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	147,395.00	145,457.50	135,251.75	10,205.75
Total Undist. Expend. - Student Transportation Serv.		<u>147,395.00</u>	<u>145,457.50</u>	<u>135,251.75</u>	<u>10,205.75</u>
UNALLOCATED BENEFITS					
15-000-291-220-304-000-0000-000	Social Security Contributions	118,161.00	157,310.33	142,653.33	14,657.00
15-000-291-249-304-000-0000-000	Other Retirement Contributions - Regular	15,994.00	78,165.32	77,385.60	779.72
15-000-291-270-304-000-0000-000	Health Benefits	1,567,880.00	1,554,561.69	1,541,794.66	12,767.03
TOTAL UNALLOCATED BENEFITS		<u>1,702,035.00</u>	<u>1,790,037.34</u>	<u>1,761,833.59</u>	<u>28,203.75</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,702,035.00</u>	<u>1,790,037.34</u>	<u>1,761,833.59</u>	<u>28,203.75</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>3,865,049.00</u>	<u>4,252,223.29</u>	<u>4,173,198.17</u>	<u>79,025.12</u>
TOTAL CURRENT EXPENDITURES		<u>8,613,625.00</u>	<u>8,999,696.82</u>	<u>8,871,871.12</u>	<u>127,825.70</u>
TOTAL SCHOOL BASED EXPENDITURES					
		<u>8,613,625.00</u>	<u>8,999,696.82</u>	<u>8,871,871.12</u>	<u>127,825.70</u>
Other Financing Sources:					
	Operating Transfer In	8,613,625.00	8,999,696.82	8,871,871.12	127,825.70
Total Other Financing Sources		<u>8,613,625.00</u>	<u>8,999,696.82</u>	<u>8,871,871.12</u>	<u>127,825.70</u>
Fund Balance, July 1					
		-	-	-	-
Fund Balance, June 30					
		-	-	-	-

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 305 SET</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-305-000-0000-000	Grades 9-12 - Salaries of Teachers	2,521,573.00	2,459,624.31	2,459,624.31	-
15-140-100-101-305-054-0000-000	Grades 9-12 - Salaries of Teachers	-	110.00	110.00	-
Regular Programs - Undistributed Instruction					
15-190-100-320-305-000-0000-000	Purchased Professional-Educational Services	8,250.00	8,250.00	8,130.00	120.00
15-190-100-590-305-000-0000-000	Other Purchased Services (400-500 series)	1,250.00	1,250.00	-	1,250.00
15-190-100-610-305-000-0000-000	General Supplies	14,740.00	17,690.00	8,991.01	8,698.99
15-190-100-640-305-000-0000-000	Textbooks	5,000.00	5,000.00	496.42	4,503.58
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,550,813.00	2,491,924.31	2,477,351.74	14,572.57
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-305-000-0000-000	Salaries of Teachers	91,122.00	91,122.00	91,122.00	-
15-201-100-106-305-000-0000-000	Other Salaries for Instruction	-	6,483.20	6,483.20	-
15-201-100-610-305-000-0000-000	General Supplies	700.00	700.00	-	700.00
15-201-100-640-305-000-0000-000	Textbooks	700.00	700.00	-	700.00
Total Cognitive - Mild		92,522.00	99,005.20	97,605.20	1,400.00
Cognitive - Moderate:					
15-202-100-610-305-000-0000-000	General Supplies	100.00	100.00	-	100.00
15-202-100-640-305-000-0000-000	Textbooks	100.00	100.00	-	100.00
Total Cognitive - Moderate		200.00	200.00	-	200.00
Learning and/or Language Disabilities:					
15-204-100-101-305-000-0000-000	Salaries of Teachers	60,052.00	60,052.00	57,483.00	2,569.00
15-204-100-106-305-000-0000-000	Other Salaries for Instruction	76,187.00	97,064.00	87,637.60	9,426.40
15-204-100-610-305-000-0000-000	General Supplies	5,400.00	5,400.00	-	5,400.00
15-204-100-640-305-000-0000-000	Textbooks	5,400.00	5,400.00	-	5,400.00
Total Learning and/or Language Disabilities		147,039.00	167,916.00	145,120.60	22,795.40
Behavioral Disabilities:					
15-209-100-106-305-000-0000-000	Other Salaries for Instruction	42,429.00	42,429.00	28,392.00	14,037.00
Total Behavioral Disabilities		42,429.00	42,429.00	28,392.00	14,037.00
Multiple Disabilities:					
15-212-100-106-305-000-0000-000	Other Salaries for Instruction	45,520.00	45,520.00	32,811.75	12,708.25
15-212-100-610-305-000-0000-000	General Supplies	1,400.00	1,400.00	-	1,400.00
15-212-100-640-305-000-0000-000	Textbooks	1,400.00	1,400.00	-	1,400.00
Total Multiple Disabilities		48,320.00	48,320.00	32,811.75	15,508.25
Resource Room/Resource Center:					
15-213-100-101-305-000-0000-000	Salaries of Teachers	491,330.00	491,330.00	466,923.98	24,406.02
15-213-100-106-305-000-0000-000	Other Salaries for Instruction	-	10,648.80	10,648.80	-
15-213-100-610-305-000-0000-000	General Supplies	800.00	800.00	-	800.00
15-213-100-640-305-000-0000-000	Textbooks	800.00	800.00	-	800.00
Total Resource Room/Resource Center		492,930.00	503,578.80	477,572.78	26,006.02
TOTAL SPECIAL EDUCATION - INSTRUCTION		823,440.00	861,449.00	781,502.33	79,946.67
Bilingual Education - Instruction					
15-240-100-101-305-000-0000-000	Salaries of Teachers	107,824.00	107,824.00	106,981.98	842.02
15-240-100-610-305-000-0000-000	General Supplies	15,000.00	12,062.50	2,197.80	9,864.70
15-240-100-640-305-000-0000-000	Textbooks	1,000.00	1,000.00	-	1,000.00
Total Bilingual Education - Instruction		123,824.00	120,886.50	109,179.78	11,706.72
Total Instruction and At-Risk Programs		3,498,077.00	3,474,259.81	3,368,033.85	106,225.96
Undistributed Expenditures - Health Services					
15-000-213-600-305-000-0000-000	Supplies and Materials	250.00	250.00	155.07	94.93
Total Undistributed Expenditures - Health Services		250.00	250.00	155.07	94.93
Undist. Expend. - Guidance Services					
15-000-218-104-305-000-0000-000	Salaries of Other Professional Staff	64,610.00	204,003.90	204,003.90	-
Total Undist. Expend. - Guidance Services		64,610.00	204,003.90	204,003.90	-
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-305-000-0000-000	Salaries of Supervisor of Instruction	194,810.00	228,404.44	228,404.44	-
15-000-221-104-305-000-0000-000	Salaries of Other Professional Staff	-	18,562.56	18,562.56	-
15-000-221-320-305-000-0000-000	Purchased Prof- Educational Services	10,000.00	10,000.00	10,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		204,810.00	256,967.00	256,967.00	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-305-000-0000-000	Salaries	102,342.00	102,342.00	102,342.00	-
15-000-222-300-305-000-0000-000	Purchased Professional and Technical Services	1,150.00	1,250.00	1,241.40	8.60
15-000-222-600-305-000-0000-000	Supplies and Materials	1,350.00	1,250.00	1,118.91	131.09
Total Undist. Expend. - Edu. Media Serv./Sch. Library		104,842.00	104,842.00	104,702.31	139.69
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-305-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	338,256.00	208,708.23	208,708.23	-
15-000-240-105-305-000-0000-000	Salaries of Secretarial and Clerical Assistants	100,202.00	100,202.00	90,198.16	10,003.84

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 305 SET</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
15-000-240-580-305-000-0000-000	Other Purchased Services (400-500 series)	3,800.00	2,300.00	-	2,300.00
15-000-240-610-305-000-0000-000	Supplies and Materials	10,000.00	7,050.00	5,656.45	1,393.55
Total Undist. Expend. - Support Serv. - School Admin.		452,258.00	318,260.23	304,562.84	13,697.39
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-305-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	3,000.00	3,000.00	2,992.00	8.00
Total Undist. Expend. - Student Transportation Serv.		3,000.00	3,000.00	2,992.00	8.00
UNALLOCATED BENEFITS					
15-000-291-220-305-000-0000-000	Social Security Contributions	29,083.00	40,673.01	40,673.01	-
15-000-291-249-305-000-0000-000	Other Retirement Contributions - Regular	16,676.00	66,880.30	66,214.00	666.30
15-000-291-270-305-000-0000-000	Health Benefits	1,144,968.00	1,073,040.00	1,063,261.19	9,778.81
TOTAL UNALLOCATED BENEFITS		1,190,727.00	1,180,593.31	1,170,148.20	10,445.11
TOTAL ON-BEHALF CONTRIBUTIONS					
		-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		1,190,727.00	1,180,593.31	1,170,148.20	10,445.11
TOTAL UNDISTRIBUTED EXPENDITURES					
		2,020,497.00	2,067,916.44	2,043,531.32	24,385.12
TOTAL CURRENT EXPENDITURES					
		5,518,574.00	5,542,176.25	5,411,565.17	130,611.08
TOTAL SCHOOL BASED EXPENDITURES					
		5,518,574.00	5,542,176.25	5,411,565.17	130,611.08
Other Financing Sources:					
Operating Transfer In		5,518,574.00	5,542,176.25	5,411,565.17	130,611.08
Total Other Financing Sources		5,518,574.00	5,542,176.25	5,411,565.17	130,611.08
		5,518,574.00	5,542,176.25	5,411,565.17	130,611.08
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, 2018

<u>School: No. 306 BTMF</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-306-000-0000-000	Grades 9-12 - Salaries of Teachers	2,782,588.00	2,775,550.49	2,775,550.49	-
Regular Programs - Undistributed Instruction					
15-190-100-320-306-000-0000-000	Purchased Professional-Educational Services	4,000.00	4,000.00	-	4,000.00
15-190-100-500-306-000-0000-000	Other Purchased Services (400-500 series)	8,500.00	8,500.00	255.00	8,245.00
15-190-100-610-306-000-0000-000	General Supplies	42,720.00	42,720.00	26,418.37	16,301.63
15-190-100-640-306-000-0000-000	Textbooks	5,000.00	2,062.50	1,726.70	335.80
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,842,808.00	2,832,832.99	2,803,950.56	28,882.43
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-306-000-0000-000	Salaries of Teachers	98,127.00	98,127.00	97,727.00	400.00
15-201-100-106-306-000-0000-000	Other Salaries for Instruction	127,165.00	81,098.40	81,098.40	-
15-201-100-610-306-000-0000-000	General Supplies	5,500.00	5,500.00	-	5,500.00
15-201-100-640-306-000-0000-000	Textbooks	2,000.00	2,000.00	-	2,000.00
Total Cognitive - Mild		232,792.00	186,725.40	178,825.40	7,900.00
Learning and/or Language Disabilities:					
15-204-100-101-306-000-0000-000	Salaries of Teachers	-	19,200.00	19,188.40	11.60
15-204-100-106-306-000-0000-000	Other Salaries for Instruction	46,932.00	120,102.70	120,102.70	-
Total Learning and/or Language Disabilities		46,932.00	139,302.70	139,291.10	11.60
Multiple Disabilities:					
15-212-100-101-306-000-0000-000	Salaries of Teachers	79,106.00	170,648.00	157,933.60	12,714.40
15-212-100-106-306-000-0000-000	Other Salaries for Instruction	-	8,672.60	8,672.60	-
Total Multiple Disabilities		79,106.00	179,320.60	166,606.20	12,714.40
Resource Room/Resource Center:					
15-213-100-101-306-000-0000-000	Salaries of Teachers	559,842.00	468,894.00	468,894.00	-
15-213-100-106-306-000-0000-000	Other Salaries for Instruction	230,931.00	136,907.15	136,907.15	-
Total Resource Room/Resource Center		790,773.00	605,801.15	605,801.15	-
TOTAL SPECIAL EDUCATION - INSTRUCTION		1,149,603.00	1,111,149.85	1,090,523.85	20,626.00
Bilingual Education - Instruction					
15-240-100-101-306-000-0000-000	Salaries of Teachers	83,406.00	97,817.75	97,817.75	-
15-240-100-640-306-000-0000-000	Textbooks	5,000.00	5,000.00	-	5,000.00
Total Bilingual Education - Instruction		88,406.00	102,817.75	97,817.75	5,000.00
Before/After School Programs - Instruction					
15-421-100-101-306-053-0000-000	Salaries of Teachers	-	3,779.00	3,779.00	-
Total Before/After School Programs - Instruction		-	3,779.00	3,779.00	-
Total Before/After School Programs		-	3,779.00	3,779.00	-
Total Instruction and At-Risk Programs		4,080,817.00	4,050,579.59	3,996,071.16	54,508.43
Undistributed Expend. - Attend. & Social Work					
15-000-211-174-306-000-0000-000	Salaries of Community/School Coordinators	57,030.00	57,030.00	57,029.92	0.08
Total Undistributed Expend. - Attend. & Social Work		57,030.00	57,030.00	57,029.92	0.08
Undist. Expend. - Guidance Services					
15-000-218-104-306-000-0000-000	Salaries of Other Professional Staff	5,916.00	283,625.23	283,349.23	276.00
15-000-218-320-306-000-0000-000	Purchased Professional - Educational Services	-	1,300.00	1,295.00	5.00
15-000-218-600-306-000-0000-000	Supplies and Materials	1,080.00	1,080.00	955.13	124.87
Total Undist. Expend. - Guidance Services		6,996.00	286,005.23	285,599.36	405.87
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-306-000-0000-000	Salaries of Supervisor of Instruction	185,702.00	166,273.75	166,273.75	-
15-000-221-104-306-000-0000-000	Salaries of Other Professional Staff	-	18,562.56	18,562.56	-
15-000-221-320-306-000-0000-000	Purchased Prof- Educational Services	10,000.00	10,000.00	10,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		195,702.00	194,836.31	194,836.31	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-500-306-000-0000-000	Other Purchased Services (400-500 series)	1,800.00	1,800.00	1,797.00	3.00
Total Undist. Expend. - Edu. Media Serv./Sch. Library		1,800.00	1,800.00	1,797.00	3.00
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-320-306-000-0000-000	Purchased Professional - Educational Service	2,400.00	1,100.00	-	1,100.00
Total Undist. Expend.-Instructional Staff Training Serv.		2,400.00	1,100.00	-	1,100.00
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-306-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	59,203.00	205,498.73	205,498.69	0.04
15-000-240-105-306-000-0000-000	Salaries of Secretarial and Clerical Assistants	103,902.00	103,902.00	102,603.24	1,298.76
15-000-240-580-306-000-0000-000	Other Purchased Services (400-500 series)	5,170.00	-	-	-
15-000-240-600-306-000-0000-000	Supplies and Materials	4,500.00	7,000.00	6,090.92	909.08
Total Undist. Expend. - Support Serv. - School Admin.		172,775.00	316,400.73	314,192.85	2,207.88
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-306-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	7,650.00	6,150.00	6,129.00	21.00
Total Undist. Expend. - Student Transportation Serv.		7,650.00	6,150.00	6,129.00	21.00
UNALLOCATED BENEFITS					

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>School: No. 306 BTMF</u>		Original	Final	Variance	
		Budget	Budget	Actual	Final to Actual
15-000-291-220-306-000-0000-000	Social Security Contributions	49,716.00	69,982.80	61,664.94	8,317.86
15-000-291-249-306-000-0000-000	Other Retirement Contributions - Regular	15,240.00	72,166.51	71,447.54	718.97
15-000-291-270-306-000-0000-000	Health Benefits	1,397,356.00	1,305,840.00	1,295,725.37	10,114.63
TOTAL UNALLOCATED BENEFITS		<u>1,462,312.00</u>	<u>1,447,989.31</u>	<u>1,428,837.85</u>	<u>19,151.46</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,462,312.00</u>	<u>1,447,989.31</u>	<u>1,428,837.85</u>	<u>19,151.46</u>
TOTAL UNDISTRIBUTED EXPENDITURES		<u>1,906,665.00</u>	<u>2,311,311.58</u>	<u>2,288,422.29</u>	<u>22,889.29</u>
TOTAL CURRENT EXPENDITURES		<u>5,987,482.00</u>	<u>6,361,891.17</u>	<u>6,284,493.45</u>	<u>77,397.72</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>5,987,482.00</u>	<u>6,361,891.17</u>	<u>6,284,493.45</u>	<u>77,397.72</u>
Other Financing Sources:					
	Operating Transfer In	5,987,482.00	6,361,891.17	6,284,493.45	77,397.72
Total Other Financing Sources		<u>5,987,482.00</u>	<u>6,361,891.17</u>	<u>6,284,493.45</u>	<u>77,397.72</u>
Fund Balance, July 1		-	-	-	-
Fund Balance, June 30		<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, 2018**

<u>School: No. 307 ACT</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-307-000-0000-000	Grades 9-12 - Salaries of Teachers	2,650,342.00	2,567,457.54	2,563,929.34	3,528.20
Regular Programs - Undistributed Instruction					
15-190-100-320-307-000-0000-000	Purchased Professional-Educational Services	2,500.00	2,500.00	-	2,500.00
15-190-100-610-307-000-0000-000	General Supplies	51,240.00	45,120.00	35,368.03	9,751.97
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,704,082.00	2,615,077.54	2,599,297.37	15,780.17
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-610-307-000-0000-000	General Supplies	2,500.00	1,562.50	-	1,562.50
Total Cognitive - Mild		2,500.00	1,562.50	-	1,562.50
Learning and/or Language Disabilities:					
15-204-100-101-307-000-0000-000	Salaries of Teachers	237,654.00	228,199.24	186,331.77	41,867.47
15-204-100-106-307-000-0000-000	Other Salaries for Instruction	31,212.00	49,621.11	49,621.11	-
Total Learning and/or Language Disabilities		268,866.00	277,820.35	235,952.88	41,867.47
Behavioral Disabilities:					
15-209-100-101-307-000-0000-000	Salaries of Teachers	57,483.00	67,519.48	67,519.48	-
15-209-100-106-307-000-0000-000	Other Salaries for Instruction	-	14,037.00	14,037.00	-
Total Behavioral Disabilities		57,483.00	81,556.48	81,556.48	-
Multiple Disabilities:					
15-212-100-101-307-000-0000-000	Salaries of Teachers	55,442.00	-	-	-
15-212-100-106-307-000-0000-000	Other Salaries for Instruction	113,959.00	113,959.00	93,698.38	20,260.62
Total Multiple Disabilities		169,401.00	113,959.00	93,698.38	20,260.62
Resource Room/Resource Center:					
15-213-100-101-307-000-0000-000	Salaries of Teachers	748,380.00	648,380.00	636,584.46	11,795.54
15-213-100-106-307-000-0000-000	Other Salaries for Instruction	142,044.00	108,834.45	108,834.45	-
Total Resource Room/Resource Center		890,424.00	757,214.45	745,418.91	11,795.54
TOTAL SPECIAL EDUCATION - INSTRUCTION		1,388,674.00	1,232,112.78	1,156,626.65	75,486.13
Bilingual Education - Instruction					
15-240-100-101-307-000-0000-000	Salaries of Teachers	406,216.00	408,716.00	398,839.70	9,876.30
15-240-100-610-307-000-0000-000	General Supplies	2,500.00	1,500.00	-	1,500.00
Total Bilingual Education - Instruction		408,716.00	410,216.00	398,839.70	11,376.30
Total Instruction and At-Risk Programs		4,501,472.00	4,257,406.32	4,154,763.72	102,642.60
Undistributed Expend. - Attend. & Social Work					
15-000-211-105-307-000-0000-000	Salaries	51,951.00	51,951.00	51,950.92	0.08
Total Undistributed Expend. - Attend. & Social Work		51,951.00	51,951.00	51,950.92	0.08
Undistributed Expenditures - Health Services					
15-000-213-600-307-000-0000-000	Supplies and Materials	300.00	300.00	300.00	-
Total Undistributed Expenditures - Health Services		300.00	300.00	300.00	-
Undist. Expend. - Guidance Services					
15-000-218-104-307-000-0000-000	Salaries of Other Professional Staff	-	185,192.00	184,342.00	850.00
15-000-218-600-307-000-0000-000	Supplies and Materials	500.00	500.00	499.59	0.41
Total Undist. Expend. - Guidance Services		500.00	185,692.00	184,841.59	850.41
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-307-000-0000-000	Salaries of Supervisor of Instruction	351,957.00	111,571.60	111,571.60	-
15-000-221-104-307-000-0000-000	Salaries of Other Professional Staff	-	18,562.50	18,562.50	-
Total Undist. Expend. - Improvement of Inst. Serv.		351,957.00	130,134.10	130,134.10	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-307-000-0000-000	Supplies and Materials	1,500.00	1,980.00	1,977.54	2.46
Total Undist. Expend. - Edu. Media Serv./Sch. Library		1,500.00	1,980.00	1,977.54	2.46
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-307-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	224,572.00	224,572.00	224,099.24	472.76
15-000-240-105-307-000-0000-000	Salaries of Secretarial and Clerical Assistants	48,501.00	48,501.00	48,501.00	-
15-000-240-500-307-000-0000-000	Other Purchased Services (400-500 series)	8,500.00	7,000.00	-	7,000.00
15-000-240-610-307-000-0000-000	Supplies and Materials	15,000.00	6,520.00	1,192.47	5,327.53
Total Undist. Expend. - Support Serv. - School Admin.		296,573.00	286,593.00	273,792.71	12,800.29
Undist. Expend. - Custodial Services					
15-000-262-100-307-000-0000-000	Salaries	67,298.00	67,298.00	49,341.02	17,956.98
Total Undist. Expend. - Custodial Services		67,298.00	67,298.00	49,341.02	17,956.98
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-307-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	5,000.00	4,000.00	3,994.00	6.00
Total Undist. Expend. - Student Transportation Serv.		5,000.00	4,000.00	3,994.00	6.00
UNALLOCATED BENEFITS					
15-000-291-220-307-000-0000-000	Social Security Contributions	62,697.00	77,901.00	62,707.40	15,193.60
15-000-291-249-307-000-0000-000	Other Retirement Contributions - Regular	48,718.00	102,689.08	101,584.32	1,104.76
15-000-291-270-307-000-0000-000	Health Benefits	1,463,327.00	1,304,948.51	1,292,365.10	12,583.41
TOTAL UNALLOCATED BENEFITS		1,574,742.00	1,485,538.59	1,456,656.82	28,881.77

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 307 ACT</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,574,742.00	1,485,538.59	1,456,656.82	28,881.77
TOTAL UNDISTRIBUTED EXPENDITURES		2,349,821.00	2,213,486.69	2,152,988.70	60,497.99
TOTAL CURRENT EXPENDITURES		6,851,293.00	6,470,893.01	6,307,752.42	163,140.59
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-140-100-730-307-000-0000-000	Grades 9-12	-	8,000.00	3,442.58	4,557.42
Total Equipment		-	8,000.00	3,442.58	4,557.42
TOTAL CAPITAL OUTLAY		-	8,000.00	3,442.58	4,557.42
TOTAL SCHOOL BASED EXPENDITURES		6,851,293.00	6,478,893.01	6,311,195.00	167,698.01
Other Financing Sources:					
Total Other Financing Sources		6,851,293.00	6,478,893.01	6,311,195.00	167,698.01
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, 2018

<u>School: No. 309 SCHOOL #16</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Final to Actual</u>		
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-309-000-0000-000	Kindergarten - Salaries of Teachers	213,456.00	183,954.60	183,954.60	-
15-120-100-101-309-000-0000-000	Grades 1-5 - Salaries of Teachers	751,489.00	931,002.42	931,002.42	-
15-120-100-101-309-056-0000-000	Grades 1-5 - Salaries of Teachers	6,000.00	6,000.00	5,522.26	477.74
15-130-100-101-309-000-0000-000	Grades 6-8 - Salaries of Teachers	705,630.00	662,679.20	662,679.20	-
Regular Programs - Undistributed Instruction					
15-190-100-106-309-000-0000-000	Other Salaries for Instruction	101,756.00	101,756.00	96,740.25	5,015.75
15-190-100-610-309-000-0000-000	General Supplies	37,070.00	37,070.00	36,906.55	163.45
TOTAL REGULAR PROGRAMS - INSTRUCTION		<u>1,815,401.00</u>	<u>1,922,462.22</u>	<u>1,916,805.28</u>	<u>5,656.94</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-309-000-0000-000	Salaries of Teachers	52,560.00	63,658.70	63,658.70	-
15-201-100-106-309-000-0000-000	Other Salaries for Instruction	-	6,362.80	6,362.80	-
15-201-100-610-309-000-0000-000	General Supplies	900.00	900.00	788.69	111.31
Total Cognitive - Mild		<u>53,460.00</u>	<u>70,921.50</u>	<u>70,810.19</u>	<u>111.31</u>
Cognitive - Moderate:					
15-202-100-101-309-000-0000-000	Salaries of Teachers	178,628.00	181,702.00	181,702.00	-
15-202-100-106-309-000-0000-000	Other Salaries for Instruction	98,076.00	141,597.00	107,800.80	33,796.20
15-202-100-610-309-000-0000-000	General Supplies	2,700.00	2,700.00	2,421.08	278.92
Total Cognitive - Moderate		<u>279,404.00</u>	<u>325,999.00</u>	<u>291,923.88</u>	<u>34,075.12</u>
Learning and/or Language Disabilities:					
15-204-100-101-309-000-0000-000	Salaries of Teachers	-	9,500.00	3,144.55	6,355.45
Total Learning and/or Language Disabilities		<u>-</u>	<u>9,500.00</u>	<u>3,144.55</u>	<u>6,355.45</u>
Behavioral Disabilities:					
15-209-100-106-309-000-0000-000	Other Salaries for Instruction	30,610.00	30,610.00	24,247.20	6,362.80
Total Behavioral Disabilities		<u>30,610.00</u>	<u>30,610.00</u>	<u>24,247.20</u>	<u>6,362.80</u>
Resource Room/Resource Center:					
15-213-100-101-309-000-0000-000	Salaries of Teachers	393,578.00	472,887.80	472,887.80	-
Total Resource Room/Resource Center		<u>393,578.00</u>	<u>472,887.80</u>	<u>472,887.80</u>	<u>-</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION		<u>757,052.00</u>	<u>909,918.30</u>	<u>863,013.62</u>	<u>46,904.68</u>
Bilingual Education - Instruction					
15-240-100-101-309-000-0000-000	Salaries of Teachers	374,298.00	304,248.90	304,248.90	-
15-240-100-106-309-000-0000-000	Other Salaries for Instruction	-	6,423.00	6,423.00	-
Total Bilingual Education - Instruction		<u>374,298.00</u>	<u>310,671.90</u>	<u>310,671.90</u>	<u>-</u>
Before/After School Programs - Instruction					
15-421-100-101-309-053-0000-000	Salaries of Teachers	41,480.00	41,480.00	39,202.00	2,278.00
Total Before/After School Programs - Instruction		<u>41,480.00</u>	<u>41,480.00</u>	<u>39,202.00</u>	<u>2,278.00</u>
Total Before/After School Programs		<u>41,480.00</u>	<u>41,480.00</u>	<u>39,202.00</u>	<u>2,278.00</u>
Total Instruction and At-Risk Programs		<u>2,988,231.00</u>	<u>3,184,532.42</u>	<u>3,129,692.80</u>	<u>54,839.62</u>
Undist. Expend. - Guidance Services					
15-000-218-104-309-000-0000-000	Salaries of Other Professional Staff	103,448.00	73,833.60	73,833.60	-
Total Undist. Expend. - Guidance Services		<u>103,448.00</u>	<u>73,833.60</u>	<u>73,833.60</u>	<u>-</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-309-000-0000-000	Salaries	81,106.00	84,180.00	84,180.00	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library		<u>81,106.00</u>	<u>84,180.00</u>	<u>84,180.00</u>	<u>-</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-309-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	231,818.00	318,802.59	318,802.59	-
15-000-240-105-309-000-0000-000	Salaries of Secretarial and Clerical Assistants	48,501.00	83,974.40	83,974.40	-
15-000-240-600-309-000-0000-000	Supplies and Materials	4,850.00	4,950.00	4,598.42	351.58
Total Undist. Expend. - Support Serv. - School Admin.		<u>285,169.00</u>	<u>407,726.99</u>	<u>407,375.41</u>	<u>351.58</u>
Undist. Expend. - Custodial Services					
15-000-262-100-309-000-0000-000	Salaries	63,021.00	63,021.00	60,625.00	2,396.00
15-000-262-107-309-000-0000-000	Salaries of Non-instructional Aides	35,883.00	35,883.00	11,708.02	24,174.98
15-000-262-610-309-000-0000-000	General Supplies	3,000.00	2,900.00	1,893.66	1,006.34
Total Undist. Expend. - Custodial Services		<u>101,904.00</u>	<u>101,804.00</u>	<u>74,226.68</u>	<u>27,577.32</u>
Undist. Expend. - Security					
15-000-266-100-309-000-0000-000	Salaries	35,637.00	35,637.00	35,381.00	256.00
Total Undist. Expend. - Security		<u>35,637.00</u>	<u>35,637.00</u>	<u>35,381.00</u>	<u>256.00</u>
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-309-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	-	1,000.00	910.00	90.00
Total Undist. Expend. - Student Transportation Serv.		<u>-</u>	<u>1,000.00</u>	<u>910.00</u>	<u>90.00</u>
UNALLOCATED BENEFITS					
15-000-291-220-309-000-0000-000	Social Security Contributions	31,356.00	62,958.01	43,097.35	19,860.66
15-000-291-249-309-000-0000-000	Other Retirement Contributions - Regular	-	87,032.91	24,173.14	62,859.77
15-000-291-270-309-000-0000-000	Health Benefits	1,228,727.00	1,324,356.04	1,311,488.29	12,867.75
TOTAL UNALLOCATED BENEFITS		<u>1,260,083.00</u>	<u>1,474,346.96</u>	<u>1,378,758.78</u>	<u>95,588.18</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		<u>1,260,083.00</u>	<u>1,474,346.96</u>	<u>1,378,758.78</u>	<u>95,588.18</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 309 SCHOOL #16</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
TOTAL UNDISTRIBUTED EXPENDITURES	1,867,347.00	2,178,528.55	2,054,665.47	123,863.08
TOTAL CURRENT EXPENDITURES	4,855,578.00	5,363,060.97	5,184,358.27	178,702.70
TOTAL SCHOOL BASED EXPENDITURES	4,855,578.00	5,363,060.97	5,184,358.27	178,702.70
Other Financing Sources:				
Operating Transfer In	4,855,578.00	5,363,060.97	5,184,358.27	178,702.70
Total Other Financing Sources	4,855,578.00	5,363,060.97	5,184,358.27	178,702.70
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, 2018

<u>School: No. 313 DR. HANI AWADALLAH</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-313-000-0000-000	Kindergarten - Salaries of Teachers	184,148.00	199,668.00	199,668.00	-
15-120-100-101-313-000-0000-000	Grades 1-5 - Salaries of Teachers	1,574,187.00	1,291,371.90	1,291,371.90	-
15-120-100-101-313-056-0000-000	Grades 1-5 - Salaries of Teachers	-	2,000.00	1,894.45	105.55
15-130-100-101-313-000-0000-000	Grades 6-8 - Salaries of Teachers	610,088.00	692,433.37	692,433.37	-
Regular Programs - Undistributed Instruction					
15-190-100-106-313-000-0000-000	Other Salaries for Instruction	118,040.00	87,542.00	87,542.00	-
15-190-100-610-313-000-0000-000	General Supplies	76,974.00	76,974.00	70,296.60	6,677.40
TOTAL REGULAR PROGRAMS - INSTRUCTION		2,563,437.00	2,349,989.27	2,343,206.32	6,782.95
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-313-000-0000-000	Salaries of Teachers	235,708.00	160,502.00	160,502.00	-
15-204-100-106-313-000-0000-000	Other Salaries for Instruction	152,727.00	152,727.00	148,059.04	4,667.96
15-204-100-610-313-000-0000-000	General Supplies	820.00	820.00	813.12	6.88
Total Learning and/or Language Disabilities		389,255.00	314,049.00	309,374.16	4,674.84
Resource Room/Resource Center:					
15-213-100-101-313-000-0000-000	Salaries of Teachers	402,649.00	417,586.62	417,586.62	-
15-213-100-610-313-000-0000-000	General Supplies	1,020.00	1,020.00	1,015.48	4.52
Total Resource Room/Resource Center		403,669.00	418,606.62	418,602.10	4.52
TOTAL SPECIAL EDUCATION - INSTRUCTION		792,924.00	732,655.62	727,976.26	4,679.36
Bilingual Education - Instruction					
15-240-100-101-313-000-0000-000	Salaries of Teachers	375,616.00	323,608.84	323,608.84	-
15-240-100-610-313-000-0000-000	General Supplies	2,820.00	2,820.00	2,813.30	6.70
Total Bilingual Education - Instruction		378,436.00	326,428.84	326,422.14	6.70
Before/After School Programs - Instruction					
15-421-100-101-313-053-0000-000	Salaries of Teachers	11,136.00	7,996.00	3,663.50	4,332.50
15-421-100-106-313-061-0000-000	Other Salaries for Instruction	-	1,140.00	-	1,140.00
Total Before/After School Programs - Instruction		11,136.00	9,136.00	3,663.50	5,472.50
Total Before/After School Programs		11,136.00	9,136.00	3,663.50	5,472.50
Total Instruction and At-Risk Programs		3,745,933.00	3,418,209.73	3,401,268.22	16,941.51
Undist. Expend. - Guidance Services					
15-000-218-104-313-000-0000-000	Salaries of Other Professional Staff	122,090.00	122,090.00	121,089.60	1,000.40
Total Undist. Expend. - Guidance Services		122,090.00	122,090.00	121,089.60	1,000.40
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-313-000-0000-000	Salaries	100,027.00	100,042.00	100,042.00	-
15-000-222-610-313-000-0000-000	Supplies and Materials	80.00	80.00	75.25	4.75
Total Undist. Expend. - Edu. Media Serv./Sch. Library		100,107.00	100,122.00	100,117.25	4.75
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-313-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	241,619.00	326,857.42	326,857.42	-
15-000-240-105-313-000-0000-000	Salaries of Secretarial and Clerical Assistants	48,501.00	91,460.08	91,460.08	-
Total Undist. Expend. - Support Serv. - School Admin.		290,120.00	418,317.50	418,317.50	-
Undist. Expend. - Custodial Services					
15-000-262-100-313-000-0000-000	Salaries	50,248.00	50,248.00	13,812.90	36,435.10
15-000-262-107-313-000-0000-000	Salaries of Non-instructional Aides	21,960.00	21,960.00	7,641.20	14,318.80
Total Undist. Expend. - Custodial Services		72,208.00	72,208.00	21,454.10	50,753.90
Undist. Expend. - Security					
15-000-266-100-313-000-0000-000	Salaries	54,837.00	54,837.00	54,336.92	500.08
Total Undist. Expend. - Security		54,837.00	54,837.00	54,336.92	500.08
Total Undist. Expend. - Oper. & Maint. Of Plant		127,045.00	127,045.00	75,791.02	51,253.98
UNALLOCATED BENEFITS					
15-000-291-220-313-000-0000-000	Social Security Contributions	33,924.00	39,024.25	39,024.25	-
15-000-291-249-313-000-0000-000	Other Retirement Contributions - Regular	-	25,906.75	25,648.65	258.10
15-000-291-270-313-000-0000-000	Health Benefits	1,288,224.00	1,261,141.00	1,251,703.25	9,437.75
TOTAL UNALLOCATED BENEFITS		1,322,148.00	1,326,072.00	1,316,376.15	9,695.85
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		1,322,148.00	1,326,072.00	1,316,376.15	9,695.85
TOTAL UNDISTRIBUTED EXPENDITURES		1,961,510.00	2,093,646.50	2,031,691.52	61,954.98
TOTAL CURRENT EXPENDITURES		5,707,443.00	5,511,856.23	5,432,959.74	78,896.49
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-313-000-0000-000	Grades 1-5	2,100.00	2,100.00	2,100.00	-
15-130-100-730-313-000-0000-000	Grades 6-8	2,100.00	2,100.00	2,100.00	-
Total Equipment		4,200.00	4,200.00	4,200.00	-
TOTAL CAPITAL OUTLAY		4,200.00	4,200.00	4,200.00	-

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 313 DR. HANIWADALLAH</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
TOTAL SCHOOL BASED EXPENDITURES		5,711,643.00	5,516,056.23	5,437,159.74	78,896.49
Other Financing Sources:					
	Operating Transfer In	5,711,643.00	5,516,056.23	5,437,159.74	78,896.49
Total Other Financing Sources		5,711,643.00	5,516,056.23	5,437,159.74	78,896.49
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, 2018

<u>School: No. 316 New Roberto Clemente</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION				
Regular Programs - Instruction:				
15-130-100-101-316-000-0000-000	1,867,442.00	1,958,134.56	1,958,134.56	-
15-130-100-101-316-056-0000-000	-	6,000.00	5,694.47	305.53
Regular Programs - Undistributed Instruction				
15-190-100-610-316-000-0000-000	50,000.00	50,000.00	44,388.25	5,611.75
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,917,442.00	2,014,134.56	2,008,217.28	5,917.28
SPECIAL EDUCATION - INSTRUCTION				
Learning and/or Language Disabilities:				
15-204-100-101-316-000-0000-000	356,934.00	250,028.27	250,028.27	-
15-204-100-106-316-000-0000-000	152,619.00	121,944.20	121,944.20	-
Total Learning and/or Language Disabilities	509,553.00	371,972.47	371,972.47	-
Resource Room/Resource Center:				
15-213-100-101-316-000-0000-000	478,511.00	480,224.00	476,430.00	3,794.00
Total Resource Room/Resource Center	478,511.00	480,224.00	476,430.00	3,794.00
TOTAL SPECIAL EDUCATION - INSTRUCTION	988,064.00	852,196.47	848,402.47	3,794.00
Bilingual Education - Instruction				
15-240-100-101-316-000-0000-000	443,404.00	1,165,249.18	1,165,249.18	-
Total Bilingual Education - Instruction	443,404.00	1,165,249.18	1,165,249.18	-
School-Spon. Cocurricular Actvts. - Inst.				
15-401-100-100-316-053-0000-000	12,240.00	10,240.00	10,115.00	125.00
15-401-100-600-316-000-0000-000	1,384.00	1,384.00	192.00	1,192.00
Total School-Spon. Cocurricular Actvts. - Inst.	13,624.00	11,624.00	10,307.00	1,317.00
Before/After School Programs - Instruction				
15-421-100-101-316-053-0000-000	2,176.00	2,176.00	1,439.50	736.50
Total Before/After School Programs - Instruction	2,176.00	2,176.00	1,439.50	736.50
Total Before/After School Programs	2,176.00	2,176.00	1,439.50	736.50
Total Instruction and At-Risk Programs	3,364,710.00	4,045,380.21	4,033,615.43	11,764.78
Undistributed Expenditures - Health Services				
15-000-213-100-316-000-0000-000	93,222.00	56,741.20	56,741.20	-
Total Undistributed Expenditures - Health Services	93,222.00	56,741.20	56,741.20	-
Undist. Expend. - Guidance Services				
15-000-218-104-316-000-0000-000	168,601.00	266,808.60	266,808.60	-
Total Undist. Expend. - Guidance Services	168,601.00	266,808.60	266,808.60	-
Undist. Expend. - Improvement of Inst. Serv.				
15-000-221-320-316-000-0000-000	10,000.00	10,000.00	10,000.00	-
Total Undist. Expend. - Improvement of Inst. Serv.	10,000.00	10,000.00	10,000.00	-
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-316-000-0000-000	324,059.00	434,490.52	434,490.52	-
15-000-240-105-316-000-0000-000	98,502.00	130,836.00	130,836.00	-
Total Undist. Expend. - Support Serv. - School Admin.	422,561.00	565,326.52	565,326.52	-
Undist. Expend. - Custodial Services				
15-000-262-100-316-000-0000-000	63,021.00	63,021.00	47,994.76	15,026.24
15-000-262-107-316-000-0000-000	65,163.00	21,473.17	21,473.17	-
Total Undist. Expend. - Custodial Services	128,184.00	84,494.17	69,467.93	15,026.24
Undist. Expend. - Security				
15-000-266-100-316-000-0000-000	50,687.00	50,687.00	50,687.00	-
Total Undist. Expend. - Security	50,687.00	50,687.00	50,687.00	-
Total Undist. Expend. - Oper. & Maint. Of Plant	178,871.00	135,181.17	120,154.93	15,026.24
Undist. Expend. - Student Transportation Serv.				
15-000-270-512-316-000-0000-000	5,000.00	5,000.00	4,640.00	360.00
Total Undist. Expend. - Student Transportation Serv.	5,000.00	5,000.00	4,640.00	360.00
UNALLOCATED BENEFITS				
15-000-291-220-316-000-0000-000	53,257.00	43,185.42	43,185.42	-
15-000-291-249-316-000-0000-000	30,732.00	48,962.97	48,475.17	487.80
15-000-291-270-316-000-0000-000	1,222,908.00	1,373,382.87	1,361,927.05	11,455.82
TOTAL UNALLOCATED BENEFITS	1,306,897.00	1,465,531.26	1,453,587.64	11,943.62
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,306,897.00	1,465,531.26	1,453,587.64	11,943.62
TOTAL UNDISTRIBUTED EXPENDITURES	2,185,152.00	2,504,588.75	2,477,258.89	27,329.86
TOTAL CURRENT EXPENDITURES	5,549,862.00	6,549,968.96	6,510,874.32	39,094.64
CAPITAL OUTLAY				
Equipment				
Regular Program - Instruction:				
15-130-100-730-316-000-0000-000	5,000.00	5,000.00	-	5,000.00
Total Equipment	5,000.00	5,000.00	-	5,000.00
TOTAL CAPITAL OUTLAY	5,000.00	5,000.00	-	5,000.00

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 316 New Roberto Clemente</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
TOTAL SCHOOL BASED EXPENDITURES		5,554,862.00	6,554,968.96	6,510,874.32	44,094.64
Other Financing Sources:					
	Operating Transfer In	5,554,862.00	6,554,968.96	6,510,874.32	44,094.64
Total Other Financing Sources		5,554,862.00	6,554,968.96	6,510,874.32	44,094.64
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, 2018**

<u>School: No. 42 Silk City</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-042-000-0000-000	Salaries of Teachers	400,274.00	356,292.47	356,292.47	-
15-213-100-106-042-000-0000-000	Other Salaries for Instruction	-	15,398.61	7,035.80	8,362.81
Total Resource Room/Resource Center		400,274.00	371,691.08	363,328.27	8,362.81
TOTAL SPECIAL EDUCATION - INSTRUCTION					
		400,274.00	371,691.08	363,328.27	8,362.81
Before/After School Programs - Instruction					
15-421-100-101-042-053-0000-000	Salaries of Teachers	-	9,180.00	5,958.50	3,221.50
15-421-100-106-042-000-0000-000	Other Salaries for Instruction	3,077.00	1,077.00	0	1,077.00
Total Before/After School Programs - Instruction		3,077.00	10,257.00	5,958.50	4,298.50
Before/After School Programs - Support					
15-421-240-103-042-053-0000-000	Salaries	-	7,169.50	7,169.50	-
Total Before/After School Programs - Support		-	7,169.50	7,169.50	-
Total Before/After School Programs		3,077.00	17,426.50	13,128.00	4,298.50
Alternative Education Program - Instruction					
15-423-100-101-042-000-0000-000	Salaries of Teachers	1,006,768.00	1,441,215.93	1,441,215.93	-
15-423-100-106-042-000-0000-000	Other Salaries for Instruction	-	35,116.68	33,116.68	2,000.00
15-423-100-610-042-000-0000-000	General Supplies	6,538.00	10,487.00	4,748.70	5,738.30
15-423-100-640-042-000-0000-000	Textbooks	1,000.00	1,000.00	-	1,000.00
Total Alternative Education Program - Instruction		1,014,306.00	1,487,819.61	1,479,081.31	8,738.30
Alternative Education Program - Support					
15-423-218-104-042-000-0000-000	Salaries	184,428.00	222,177.22	213,241.97	8,935.25
15-423-240-590-042-000-0000-000	Purchased Services (400-500 series)	550.00	550.00	-	550.00
15-423-222-610-042-000-0000-000	Supplies and Materials	4,375.00	5,814.00	1,707.72	4,106.28
15-423-240-800-042-000-0000-000	Other Objects	1,500.00	1,500.00	-	1,500.00
Total Alternative Education Program - Support		190,853.00	230,041.22	214,949.69	15,091.53
Total Alternative Education Program		1,205,159.00	1,717,860.83	1,694,031.00	23,829.83
Total Instruction and At-Risk Programs					
		1,608,510.00	2,106,978.41	2,070,487.27	36,491.14
Undistributed Expenditures - Health Services					
15-000-213-100-042-000-0000-000	Salaries	52,560.00	52,560.00	-	52,560.00
Total Undistributed Expenditures - Health Services		52,560.00	52,560.00	-	52,560.00
Undist. Expend. - Guidance Services					
15-000-218-104-042-000-0000-000	Salaries of Other Professional Staff	18,800.00	38,539.94	38,539.94	-
Total Undist. Expend. - Guidance Services		18,800.00	38,539.94	38,539.94	-
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-042-000-0000-000	Salaries of Supervisor of Instruction	403,921.00	332,973.29	332,973.29	-
Total Undist. Expend. - Improvement of Inst. Serv.		403,921.00	332,973.29	332,973.29	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-042-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	117,365.00	133,472.16	133,472.16	-
15-000-240-105-042-000-0000-000	Salaries of Secretarial and Clerical Assistants	-	60,234.12	60,234.12	-
Total Undist. Expend. - Support Serv. - School Admin.		117,365.00	193,706.28	193,706.28	-
Undist. Expend. - Custodial Services					
15-000-262-100-042-000-0000-000	Salaries	59,048.00	59,075.04	59,075.00	0.04
Total Undist. Expend. - Custodial Services		59,048.00	59,075.04	59,075.00	0.04
Total Undist. Expend. - Oper. & Maint. Of Plant					
		59,048.00	59,075.04	59,075.00	0.04
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-042-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	-	2,000.00	2,000.00	-
Total Undist. Expend. - Student Transportation Serv.		-	2,000.00	2,000.00	-
UNALLOCATED BENEFITS					
15-000-291-220-042-000-0000-000	Social Security Contributions	20,300.00	27,014.88	23,705.02	3,309.86
15-000-291-249-042-000-0000-000	Other Retirement Contributions - Regular	-	2,194.12	1,866.25	327.87
15-000-291-270-042-000-0000-000	Health Benefits	469,581.00	623,383.38	617,342.90	6,040.48
TOTAL UNALLOCATED BENEFITS		489,881.00	652,592.38	642,914.17	9,678.21
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		489,881.00	652,592.38	642,914.17	9,678.21
TOTAL UNDISTRIBUTED EXPENDITURES		1,141,575.00	1,331,446.93	1,269,208.68	62,238.25
TOTAL CURRENT EXPENDITURES		2,750,085.00	3,438,425.34	3,339,695.95	98,729.39
TOTAL SCHOOL BASED EXPENDITURES					
		2,750,085.00	3,438,425.34	3,339,695.95	98,729.39
Other Financing Sources:					
	Operating Transfer In	2,750,085.00	3,438,425.34	3,339,695.95	98,729.39
Total Other Financing Sources		2,750,085.00	3,438,425.34	3,339,695.95	98,729.39
		2,750,085.00	3,438,425.34	3,339,695.95	98,729.39
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, 2018

<u>School: No. 50 Operations</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-050-000-0000-000	Grades 9-12 - Salaries of Teachers	409,290.00	414,443.00	414,443.00	-
Regular Programs - Undistributed Instruction					
15-190-100-340-050-000-0000-000	Purchased Technical Services	-	19,870.00	19,454.72	415.28
15-190-100-610-050-000-0000-000	General Supplies	4,000.00	1,880.00	1,755.75	124.25
TOTAL REGULAR PROGRAMS - INSTRUCTION		413,290.00	436,193.00	435,653.47	539.53
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-050-053-0000-000	Salaries	28,084.00	360.00	360.00	-
Total School-Spon. Cocurricular Actvts. - Inst.		28,084.00	360.00	360.00	-
School-Spon. Cocurricular Athletics - Inst.					
15-402-100-100-050-000-0000-000	Salaries	620,492.00	645,027.50	645,027.50	-
15-402-100-500-050-000-0000-000	Purchased Services (300-500 series)	186,276.00	156,276.00	143,094.36	13,181.64
15-402-100-600-050-000-0000-000	Supplies and Materials	77,500.00	119,747.00	113,455.66	6,291.34
15-402-100-800-050-000-0000-000	Other Objects	11,000.00	11,000.00	8,100.00	2,900.00
Total School-Spon. Cocurricular Athletics - Inst.		895,268.00	932,050.50	909,677.52	22,372.98
Before/After School Programs - Instruction					
15-421-100-101-050-053-0000-000	Salaries of Teachers	15,980.00	17,948.00	6,897.00	11,051.00
Total Before/After School Programs - Instruction		15,980.00	17,948.00	6,897.00	11,051.00
Total Before/After School Programs		15,980.00	17,948.00	6,897.00	11,051.00
Total Instruction and At-Risk Programs		1,352,622.00	1,386,551.50	1,352,587.99	33,963.51
Undistributed Expend. - Attend. & Social Work					
15-000-211-174-050-000-0000-000	Salaries of Community/School Coordinators	108,429.00	108,429.00	108,429.00	-
Total Undistributed Expend. - Attend. & Social Work		108,429.00	108,429.00	108,429.00	-
Undistributed Expenditures - Health Services					
15-000-213-100-050-000-0000-000	Salaries	241,835.00	241,835.00	237,015.00	4,820.00
Total Undistributed Expenditures - Health Services		241,835.00	241,835.00	237,015.00	4,820.00
Undist. Expend. - Guidance Services					
15-000-218-104-050-000-0000-000	Salaries of Other Professional Staff	120,528.00	119,840.38	119,840.38	-
15-000-218-105-050-000-0000-000	Salaries of Secretarial and Clerical Assistants	-	97,554.16	97,554.16	-
Total Undist. Expend. - Guidance Services		120,528.00	217,394.54	217,394.54	-
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-105-050-000-0000-000	Salaries of Secr and Clerical Assist.	49,251.00	57,873.00	57,873.00	-
Total Undist. Expend. - Improvement of Inst. Serv.		49,251.00	57,873.00	57,873.00	-
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-050-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	105,219.00	128,085.53	128,085.53	-
15-000-240-105-050-000-0000-000	Salaries of Secretarial and Clerical Assistants	206,826.00	157,100.68	157,100.68	-
15-000-240-500-050-000-0000-000	Other Purchased Services (400-500 series)	1,500.00	1,500.00	-	1,500.00
15-000-240-610-050-000-0000-000	Supplies and Materials	12,520.00	12,520.00	11,379.63	1,140.37
Total Undist. Expend. - Support Serv. - School Admin.		326,065.00	299,206.21	296,565.84	2,640.37
Undist. Expend. - Custodial Services					
15-000-262-100-050-000-0000-000	Salaries	128,442.00	128,442.00	123,750.00	4,692.00
15-000-262-610-050-000-0000-000	General Supplies	1,500.00	1,500.00	1,362.02	137.98
Total Undist. Expend. - Custodial Services		129,942.00	129,942.00	125,112.02	4,829.98
Undist. Expend. - Security					
15-000-266-100-050-000-0000-000	Salaries	306,772.00	290,121.00	285,153.82	4,967.18
15-000-266-600-050-000-0000-000	General Supplies	10,000.00	10,000.00	9,971.68	28.32
Total Undist. Expend. - Security		316,772.00	300,121.00	295,125.50	4,995.50
Total Undist. Expend. - Oper. & Maint. Of Plant		446,714.00	430,063.00	420,237.52	9,825.48
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-050-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	141,395.00	141,395.00	131,189.25	10,205.75
Total Undist. Expend. - Student Transportation Serv.		141,395.00	141,395.00	131,189.25	10,205.75
UNALLOCATED BENEFITS					
15-000-291-220-050-000-0000-000	Social Security Contributions	97,729.00	120,241.00	105,584.00	14,657.00
15-000-291-249-050-000-0000-000	Other Retirement Contributions - Regular	-	1.00	-	1.00
15-000-291-270-050-000-0000-000	Health Benefits	444,730.00	446,058.00	441,845.47	4,212.53
TOTAL UNALLOCATED BENEFITS		542,459.00	566,300.00	547,429.47	18,870.53
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		542,459.00	566,300.00	547,429.47	18,870.53
TOTAL UNDISTRIBUTED EXPENDITURES		1,976,676.00	2,062,495.75	2,016,133.62	46,362.13
TOTAL CURRENT EXPENDITURES		3,329,298.00	3,449,047.25	3,368,721.61	80,325.64
TOTAL SCHOOL BASED EXPENDITURES		3,329,298.00	3,449,047.25	3,368,721.61	80,325.64

Other Financing Sources:

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 50 Operations</u>	<u>Original</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Operating Transfer In	3,329,298.00	3,449,047.25	3,368,721.61	80,325.64
Total Other Financing Sources	3,329,298.00	3,449,047.25	3,368,721.61	80,325.64
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, 2018**

<u>School: No. 051 Operations</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-051-000-0000-000	Grades 9-12 - Salaries of Teachers	457,544.00	370,089.75	370,089.75	-
Regular Programs - Undistributed Instruction					
15-190-100-106-051-000-0000-000	Other Salaries for Instruction	-	18,615.80	18,615.80	-
15-190-100-340-051-000-0000-000	Purchased Technical Services	10,000.00	10,000.00	4,671.46	5,328.54
TOTAL REGULAR PROGRAMS - INSTRUCTION		467,544.00	398,705.55	393,377.01	5,328.54
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-051-000-0000-000	Salaries	89,730.00	89,730.00	48,007.70	41,722.30
Total School-Spon. Cocurricular Actvts. - Inst.		89,730.00	89,730.00	48,007.70	41,722.30
School-Spon. Cocurricular Athletics - Inst.					
15-402-100-100-051-000-0000-000	Salaries	471,458.00	471,458.00	448,785.86	22,672.14
15-402-100-500-051-000-0000-000	Purchased Services (300-500 series)	187,394.00	37,540.36	28,966.86	8,573.50
15-402-100-600-051-000-0000-000	Supplies and Materials	77,500.00	77,500.00	76,300.96	1,199.04
15-402-100-800-051-000-0000-000	Other Objects	11,000.00	11,000.00	10,940.00	60.00
Total School-Spon. Cocurricular Athletics - Inst.		747,352.00	597,498.36	564,993.68	32,504.68
Before/After School Programs - Instruction					
15-421-100-101-051-053-0000-000	Salaries of Teachers	-	7,752.00	918.00	6,834.00
15-421-100-106-051-053-0000-000	Other Salaries for Instruction	-	5,472.00	2,808.00	2,664.00
Total Before/After School Programs - Instruction		-	13,224.00	3,726.00	9,498.00
Before/After School Programs - Support					
15-421-200-100-051-053-0000-000	Salaries	-	14,146.00	14,146.00	-
Total Before/After School Programs - Support		-	14,146.00	14,146.00	-
Total Before/After School Programs		-	27,370.00	17,872.00	9,498.00
Total Instruction and At-Risk Programs		1,304,626.00	1,113,303.91	1,024,250.39	89,053.52
Undistributed Expend. - Attend. & Social Work					
15-000-211-105-051-000-0000-000	Salaries	149,453.00	149,453.00	141,937.81	7,515.19
15-000-211-173-051-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,766.00	26,029.50	6,991.08	19,038.42
15-000-211-174-051-000-0000-000	Salaries of Community/School Coordinators	100,160.00	75,106.92	75,106.92	-
Total Undistributed Expend. - Attend. & Social Work		258,379.00	250,589.42	224,035.81	26,553.61
Undist. Expend. - Guidance Services					
15-000-218-104-051-000-0000-000	Salaries of Other Professional Staff	103,574.00	178,018.20	178,018.20	-
Total Undist. Expend. - Guidance Services		103,574.00	178,018.20	178,018.20	-
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-051-000-0000-000	Salaries of Supervisor of Instruction	-	15,300.00	15,266.82	33.18
Total Undist. Expend. - Improvement of Inst. Serv.		-	15,300.00	15,266.82	33.18
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-051-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	133,900.00	227,667.37	227,667.33	0.04
15-000-240-105-051-000-0000-000	Salaries of Secretarial and Clerical Assistants	104,374.00	60,895.76	60,895.76	-
15-000-240-600-051-000-0000-000	Supplies and Materials	11,300.00	11,300.00	8,103.83	3,196.17
Total Undist. Expend. - Support Serv. - School Admin.		249,574.00	299,863.13	296,666.92	3,196.21
Undist. Expend. - Custodial Services					
15-000-262-100-051-000-0000-000	Salaries	115,938.00	115,938.00	115,725.00	213.00
15-000-262-107-051-000-0000-000	Salaries of Non-instructional Aides	13,923.00	13,923.00	3,272.32	10,650.68
Total Undist. Expend. - Custodial Services		129,861.00	129,861.00	118,997.32	10,863.68
Undist. Expend. - Security					
15-000-266-100-051-000-0000-000	Salaries	214,650.00	222,999.00	219,524.45	3,474.55
15-000-266-610-051-000-0000-000	General Supplies	10,000.00	10,000.00	6,428.21	3,571.79
Total Undist. Expend. - Security		224,650.00	232,999.00	225,952.66	7,046.34
Total Undist. Expend. - Oper. & Maint. Of Plant		354,511.00	362,860.00	344,949.98	17,910.02
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-051-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	136,435.00	95,484.50	95,484.50	-
Total Undist. Expend. - Student Transportation Serv.		136,435.00	95,484.50	95,484.50	-
UNALLOCATED BENEFITS					
15-000-291-220-051-000-0000-000	Social Security Contributions	64,817.00	82,285.00	82,285.00	-
15-000-291-270-051-000-0000-000	Health Benefits	478,517.00	348,785.30	346,100.69	2,684.61
TOTAL UNALLOCATED BENEFITS		543,334.00	431,070.30	428,385.69	2,684.61
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		543,334.00	431,070.30	428,385.69	2,684.61
TOTAL UNDISTRIBUTED EXPENDITURES		1,645,807.00	1,633,185.55	1,582,807.92	50,377.63
TOTAL CURRENT EXPENDITURES		2,950,433.00	2,746,489.46	2,607,058.31	139,431.15
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-140-100-730-051-000-0000-000	Grades 9-12	15,000.00	-	-	-
15-402-100-730-051-000-0000-000	Athletic Activities	-	15,000.00	10,745.00	4,255.00
Total Equipment		15,000.00	15,000.00	10,745.00	4,255.00
TOTAL CAPITAL OUTLAY		15,000.00	15,000.00	10,745.00	4,255.00

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>School: No. 051 Operations</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
TOTAL SCHOOL BASED EXPENDITURES	2,965,433.00	2,761,489.46	2,617,803.31	143,686.15
Other Financing Sources:				
Operating Transfer In	2,965,433.00	2,761,489.46	2,617,803.31	143,686.15
Total Other Financing Sources	2,965,433.00	2,761,489.46	2,617,803.31	143,686.15
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, 2018**

	<u>231</u>	<u>238</u>	<u>241</u>	<u>242</u>	<u>Total</u>
Total Brought Forward (Ex. E-1a)	Title I Part A 2017-2018	Title I SIA 2017-2018	Title III Part A 2017-2018	Title III Immigrant 2017-2018	Total Carried Forward
REVENUES					
Local Sources	127,209				\$ 127,209
State Sources	48,557,994				48,557,994
Federal Sources	15,570,186	551,885	943,093	171,743	32,592,494
Total Revenues	64,255,390	551,885	943,093	171,743	81,277,697
EXPENDITURES					
Instruction					
Salaries of Teachers	6,290,782	6,936	23,460	-	7,552,138
Other Salaries for Instruction	1,833,655				1,852,967
Purchased Professional and Technical Services	194,081				194,081
Other Purchased Services (400-500 series)	1,165,901	4,931			1,183,832
General Supplies	516,937	230,833		43,137	1,312,246
Textbooks	13,852				13,852
Tuition	3,530,692				3,530,692
Other Objects	36,211				36,211
Total Instruction	13,582,110	533,207	23,460	43,137	15,693,271
Support Services					
Salaries of Other Professional Staff	3,536,797				4,142,632
Salaries of Supervisors of Instruction	1,564,710			92,489	3,420,308
Salaries of Secretarial and Clerical Asst.	258,821				435,815
Other Salaries	621,302				621,302
Personal Services - Employee Benefits	4,497,464		1,794	36,087	6,571,279
Purchased Professional - Educational Services	38,705,533		4,160	30	39,184,986
Other Purchased Professional Services	25,704				25,704
Contr. Serv. - Trans. (Field Trips)	16,906				169,562
Travel	42,331				42,331
Other Purchased Services (400-500 series)	345,652		2,652		521,985
Supplies & Materials	345,437		8,064		410,707
Indirect Costs	40,951				40,951
Other Objects	113,507				147,689
Total Support Services	50,115,113	18,678	16,670	128,605	55,735,250

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>231</u>	<u>238</u>	<u>241</u>	<u>242</u>	Total
Total Brought Forward (Ex. E-1a)	Title I Part A 2017-2018	Title I SIA 2017-2018	Title III Part A 2017-2018	Title III Immigrant 2017-2018	Carried Forward
EXPENDITURES (CONT'D):					
Facilities Acquisition and Construction Services					
Instructional Equipment	25,783				25,783
Noninstructional Equipment	13,634				13,634
Total Facilities Acquisition and Construction Services	39,416	-	-	-	39,416
Sub-Total Expenditures	63,736,640	551,885	40,130	171,743	71,467,937
OTHER FINANCING SOURCES (USES)					
Transfer out to General Fund	(518,750)				(518,750)
Contribution to School Based Budgets	-		(902,963)		(9,291,010)
Sub-Total Other Financing Sources (Uses)	(518,750)	-	(902,963)	-	(9,809,760)
Total Outflows	64,255,390	551,885	943,093	171,743	81,277,697
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, 2018**

	<u>250</u>		<u>253</u>		<u>270</u>		<u>280</u>		<u>378</u>		Total Carried Forward
	Total Brought Forward (Ex. E-1b)	Basic 2017-2018	IDEA 2017-2018	Preschool 2017-2018	Title II, Part A 2017-2018	Title IV - Student Support & Academy 2017-2018	Carl D. Perkins 2017-2018				
REVENUES											
Local Sources	\$ 127,209										\$ 127,209
State Sources	48,557,994										48,557,994
Federal Sources	5,846,621	7,331,824		219,902	1,866,962	1,650	303,227				15,570,186
Total Revenues	54,531,824	7,331,824		219,902	1,866,962	1,650	303,227				64,255,390
EXPENDITURES											
Instruction											
Salaries of Teachers	4,991,394	1,299,388.06									6,290,782
Other Salaries for Instruction	1,708,267	125,388									1,833,655
Purchased Professional and Technical Services	183,447								10,634		194,081
Other Purchased Services (400-500 series)	1,165,901										1,165,901
General Supplies	225,489	34,935		3,651					252,862		516,937
Textbooks	13,852										13,852
Tuition	-	3,530,692									3,530,692
Other Objects	36,211										36,211
Total Instruction	8,324,560	4,990,403		3,651	-	-	263,496				13,582,110
Support Services											
Salaries of Other Professional Staff	3,344,458	180,028			12,310						3,536,797
Salaries of Supervisors of Instruction	776,988				787,722						1,564,710
Salaries of Secretarial and Clerical Asst.	244,933	13,888									258,821
Other Salaries	506,820	69,215		45,267							621,302
Personal Services - Employee Benefits	3,891,949	235,636		3,463	366,416						4,497,464
Purchased Professional - Educational Services	36,487,531	1,731,074		148,884	336,394	1,650					38,705,533
Other Purchased Professional Services	25,704										25,704
Contr. Serv.-Trans. (Field Trips)	13,822	2,349		735							16,906
Travel	16,866	4,526			18,143				2,796		42,331
Other Purchased Services (400-500 series)	59,701				273,309				12,643		345,652
Supplies & Materials	163,223	94,134		14,720	72,669				691		345,437
Indirect Costs	27,756								13,195		40,951
Other Objects	113,387	120									113,507
Total Support Services	45,673,138	2,330,969		213,069	1,866,962	1,650	293,325				50,115,113

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	250		253		270		378		Total Carried Forward
	IDEA		Preschool		Title II, Part A		Carl D. Perkins		
Total Brought Forward (Ex. E-1b)	Basic 2017-2018	2017-2018	2017-2018	2017-2018	Title II, Part A 2017-2018	Title IV, Student Support & Academy 2017-2018	2017-2018	2017-2018	
Instructional Equipment	15,376	-	10,452	3,182	-	-	10,407	25,783	
Noninstructional Equipment	-	15,376	10,452	3,182	-	-	10,407	13,634	
Total Facilities Acquisition and Construction Services									
Sub-Total Expenditures	54,013,074		7,331,824	219,902	1,866,962	1,650	303,227	63,736,640	
OTHER FINANCING SOURCES (USES)									
Transfer out to General Fund	(518,750)							(518,750)	
Contribution to School Based Budgets	-							-	
Sub-Total Other Financing Sources (Uses)								(518,750)	
Total Outflows	54,531,824		7,331,824	219,902	1,866,962	1,650	303,227	64,255,390	
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	451				455			456		Total Carried Forward
	Total Brought Forward (Ex. E-1c)	PCWD NYC 2017-2018	PCWD NJC 2016-2017	SIG 2017-2018	SIG 2016-2017	SIG 2017-2018	SIG 2016-2017	SIG 2016-2017		
REVENUES										
Local Sources	127,209									127,209
State Sources	48,557,994									48,557,994
Federal Sources	2,966,529	274,687	13,495	1,206,460	83,094	1,024,607	277,749	277,749	5,846,621	
Total Revenues	51,651,732	274,687	13,495	1,206,460	83,094	1,024,607	277,749	277,749	54,531,824	
EXPENDITURES										
Instruction										
Salaries of Teachers	3,693,180	123,974		409,410	39,682	518,737	206,410	206,410	4,991,394	
Other Salaries for Instruction	1,598,265			47,153	6,780	35,963	20,108	20,108	1,708,267	
Purchased Professional and Technical Services	183,447								183,447	
Other Purchased Services (400-500 series)	1,115,532			18,594	-	31,775	-	-	1,165,901	
General Supplies	199,688		8,199	7,602	-	10,000	-	-	225,489	
Textbooks	13,852								13,852	
Tuition	24,478			5,792		5,941			36,211	
Other Objects	6,828,442	123,974	8,199	488,550	46,462	602,416	226,518	226,518	8,324,560	
Total Instruction										
Support Services										
Salaries of Other Professional Staff	2,827,970			332,436	12,668	163,176	8,209	8,209	3,344,458	
Salaries of Supervisors of Instruction	640,871			50,161	15,849	49,367	20,739	20,739	776,988	
Salaries of Secretarial and Clerical Asst.	213,905	31,028							244,933	
Other Salaries	503,620	3,200							506,820	
Personal Services - Employee Benefits	3,316,157	102,143		265,508	7,439	179,600	21,102	21,102	3,891,949	
Purchased Professional - Educational Services	36,462,281			20,000		5,250			36,487,531	
Other Purchased Professional Services	25,704								25,704	
Contr. Serv.-Trans. (Field Trips)	13,822								13,822	
Travel	16,631			193		42			16,866	
Other Purchased Services (400-500 series)	54,101			5,600		2,000			59,701	
Supplies & Materials	133,513	1,555	4,001	21,847	307	2,000			163,223	
Indirect Costs	27,756								27,756	
Other Objects	52,833	12,787	1,295	22,166	369	22,756	1,182	1,182	113,387	
Total Support Services	44,289,164	150,713	5,296	717,910	36,632	422,191	51,231	51,231	45,673,138	continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Total Brought Forward (Ex. E-1d)	460		473		474		Total Carried Forward
		Turn Around 2017-2018	Full Service FIE Community 2017-2018	2015-2017	2017-2018	2015-2017	2017-2018	
REVENUES								
Local Sources	\$ 127,209							\$ 127,209
State Sources	48,557,994							48,557,994
Federal Sources	1,771,060	185,248	343,256	110,330	405,767	150,868		2,966,529
Total Revenues	50,456,263	185,248	343,256	110,330	405,767	150,868		51,651,732
EXPENDITURES								
Instruction								
Salaries of Teachers	3,551,134				95,849	46,198		3,693,180
Other Salaries for Instruction	1,539,618				46,824	11,824		1,598,265
Purchased Professional and Technical Services	119,127				31,000	33,320		183,447
Other Purchased Services (400-500 series)	1,115,532				-			1,115,532
General Supplies	176,960				18,406	4,322		199,688
Textbooks	13,852							13,852
Tuition	-							-
Other Objects	11,947				2,988	9,543		24,478
Total Instruction	6,528,170	-	-	-	195,066	105,206		6,828,442
Support Services								
Salaries of Other Professional Staff	2,644,738	53,351	7,774		94,984	27,123		2,827,970
Salaries of Supervisors of Instruction	640,871							640,871
Salaries of Secretarial and Clerical Asst.	213,905							213,905
Other Salaries	503,620							503,620
Personal Services - Employee Benefits	3,260,844	8,616	595		37,018	9,084		3,316,157
Purchased Professional - Educational Services	35,863,928	107,333	314,065	108,005	62,700	6,250		36,462,281
Other Purchased Professional Services	25,704							25,704
Contr. Serv.-Trans. (Field Trips)	13,822							13,822
Travel	10,556		4,879		1,154	42		16,631
Other Purchased Services (400-500 series)	47,906	15,948		2,325	3,033	3,162		54,101
Supplies & Materials	115,240		15,943		11,813			133,513
Indirect Costs	-							27,756
Other Objects	52,833							52,833
Total Support Services	43,393,967	185,248	343,256	110,330	210,701	45,662		44,289,164

continued

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	460		473		474		Total Carried Forward
	Total Brought Forward (Ex. E-1d)	Turn Around 2017-2018	Full Service FIE Community 2017-2018	21st Century CCLC 2017-2018	2015-2017	2015-2017	
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services	15,376	-	-	-	-	-	15,376
Instructional Equipment	-	-	-	-	-	-	-
Noninstructional Equipment	15,376	-	-	-	-	-	15,376
Total Facilities Acquisition and Construction Services	49,937,513	185,248	343,256	405,767	110,330	150,868	51,132,982
Sub-Total Expenditures							
OTHER FINANCING SOURCES (USES)							
Transfer out to General Fund	(518,750)	-	-	-	-	-	(518,750)
Contribution to School Based Budgets	-	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	(518,750)	-	-	-	-	-	(518,750)
Total Outflows	50,456,263	185,248	343,256	405,767	110,330	150,868	51,651,732
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, 2018**

	<u>620</u> Adult Educ NJYC 2017-2018	<u>621</u> Adult Ed Basic Skills 2017-2018	<u>218</u> Preschool Education Aid 2017-2018	<u>501</u> Non Public Textbooks 2017-2018	Total Carried Forward
REVENUES					
Local Sources	127,209				127,209
State Sources	1,003,736		47,540,406	13,852	48,557,994
Federal Sources	518,750	1,252,310			1,771,060
Total Revenues	1,649,696	1,252,310	47,540,406	13,852	50,456,263
					\$
EXPENDITURES					
Instruction					
Salaries of Teachers	455,257	480,878	2,614,999		3,551,134
Other Salaries for Instruction	-		1,539,618		1,539,618
Purchased Professional and Technical Services	119,127				119,127
Other Purchased Services (400-500 series)	26,983		1,088,549		1,115,532
General Supplies	39,510	14,235	123,214		176,960
Textbooks	-			13,852	13,852
Tuition	-				-
Other Objects	11,947				11,947
Total Instruction	652,824	495,113	5,366,381	13,852	6,528,170
Support Services					
Salaries of Other Professional Staff	12,966		2,631,772		2,644,738
Salaries of Supervisors of Instruction	-		640,871		640,871
Salaries of Secretarial and Clerical Asst.	55,419	11,200	147,286		213,905
Other Salaries	54,500	18,120	431,000		503,620
Personal Services - Employee Benefits	175,989	212,447	2,872,408		3,260,844
Purchased Professional - Educational Services	57,383	512,190	35,294,355		35,863,928
Other Purchased Professional Services	25,704				25,704
Contr. Serv.-Trans. (Field Trips)	650	2,800	10,372		13,822
Travel	432	440	9,684		10,556
Other Purchased Services (400-500 series)	350		47,556		47,906
Supplies & Materials	26,519		88,721		115,240
Indirect Costs	-				-
Other Objects	52,833				52,833
Total Support Services	462,745	757,197	42,174,025	-	43,393,967

continued

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>620</u> Adult Educ NJYC 2017-2018	<u>621</u> Adult Ed Basic Skills 2017-2018	<u>218</u> Preschool Education Aid 2017-2018	<u>501</u> Non Public Textbooks 2017-2018	Total Carried Forward
EXPENDITURES (CONT'D):					
Facilities Acquisition and Construction Services	15,376				15,376
Instructional Equipment					
Noninstructional Equipment	15,376				15,376
Total Facilities Acquisition and Construction Services	1,130,946	1,252,310	47,540,406	13,852	49,937,513
Sub-Total Expenditures					
OTHER FINANCING SOURCES (USES)					
Transfer out to General Fund	(518,750)				(518,750)
Contribution to School Based Budgets	-				
Sub-Total Other Financing Sources (Uses)	(518,750)				(518,750)
Total Outflows	1,649,696	1,252,310	47,540,406	13,852	50,456,263
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, 2018**

	502	503	505	506	507	508	Total
	N.J. Nonpublic	N.J. Nonpublic	Transportation	N.J. Nonpublic	Exam & Class	Corrective	Carried
	Compensatory	Auxiliary Services Ch. 192	2017-2018	Supplemental	2017-2018	2017-2018	Forward
	2017-2018	English as a	2017-2018	2017-2018	2017-2018	2017-2018	
	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	
REVENUES							
Local Sources	127,209						\$ 127,209
State Sources	833,770	18,231	25,023	10,948	10,021	625	1,003,736
Federal Sources	518,750						518,750
Total Revenues	1,479,729	18,231	25,023	10,948	10,021	625	1,649,696
EXPENDITURES							
Instruction							
Salaries of Teachers	455,257						455,257
Other Salaries for Instruction	-						-
Purchased Professional and Technical Services	5,050	16,984					119,127
Other Purchased Services (400-500 series)	1,960		25,023				26,983
General Supplies	39,510						39,510
Textbooks	-						-
Tuition	-						-
Other Objects	11,947						11,947
Total Instruction	513,724	16,984	25,023	-	-	-	652,824
Support Services							
Salaries of Other Professional Staff	12,966						12,966
Salaries of Supervisors of Instruction	-						-
Salaries of Secretarial and Clerical Asst.	55,419						55,419
Other Salaries	54,500						54,500
Personal Services - Employee Benefits	175,989						175,989
Purchased Professional - Educational Services	35,790						57,383
Other Purchased Professional Services	25,704			10,948	10,021	625	25,704
Contr. Serv.-Trans. (Field Trips)	650						650
Travel	432						432
Other Purchased Services (400-500 series)	350						350
Supplies & Materials	26,519						26,519
Indirect Costs	-						-
Other Objects	43,560	1,247		10,948	10,021	625	52,833
Total Support Services	431,879	1,247	-	10,948	10,021	625	462,745
							continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	502		503		505		506		507		508		Total Carried Forward
	Compensatory 2017-2018	N.J. Nonpublic Auxiliary Services Ch. 192 English as a 2017-2018	Transportation 2017-2018	Supplemental 2017-2018	N.J. Nonpublic Handicapped Services Ch. 193 Exam & Class 2017-2018	Corrective 2017-2018	N.J. Nonpublic Auxiliary Services Ch. 192 Transportation 2017-2018	Supplemental 2017-2018	N.J. Nonpublic Handicapped Services Ch. 193 Exam & Class 2017-2018	Corrective 2017-2018			
Total Brought Forward (Ex. E-1f)													
Instructional Equipment	15,376												15,376
Noninstructional Equipment	15,376												15,376
Total Facilities Acquisition and Construction Services													
Sub-Total Expenditures	960,979	105,119	18,231	25,023	10,021	625	1,130,946						
OTHER FINANCING SOURCES (USES)													
Transfer out to General Fund	(518,750)												(518,750)
Contribution to School Based Budgets													
Sub-Total Other Financing Sources (Uses)	1,479,729	105,119	18,231	25,023	10,021	625	1,649,696						
Total Outflows													
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, 2018**

	509	510	511	604	605	Total
	Nonpublic	Nonpublic	Nonpublic	Adult Ed	Adult Ed.	Total
	Nursing	Technology	SECURITY	Workforce	NJYC	Carried
	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	Forward
	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	Forward
REVENUES						
Local Sources						\$ 127,209
State Sources	25,704	9,194	17,372	166,500	150,000	833,770
Federal Sources	518,750					518,750
Total Revenues	25,704	9,194	17,372	166,500	150,000	1,479,729
EXPENDITURES						
Instruction						
Salaries of Teachers				126,485	59,972	455,257
Other Salaries for Instruction						-
Purchased Professional and Technical Services	5,050					5,050
Other Purchased Services (400-500 series)	1,960					1,960
General Supplies	10,835	9,194	17,372		2,110	39,510
Textbooks	-					-
Tuition	-					-
Other Objects	11,947					11,947
Total Instruction	298,592	9,194	17,372	126,485	62,082	513,724
Support Services						
Salaries of Other Professional Staff	12,966					12,966
Salaries of Supervisors of Instruction	-					-
Salaries of Secretarial and Clerical Asst.	18,223			6,100	31,096	55,419
Other Salaries	54,500					54,500
Personal Services - Employee Benefits	85,252			33,915	56,822	175,989
Purchased Professional - Educational Services	35,790					35,790
Other Purchased Professional Services	-					25,704
Contr. Serv.-Trans. (Field Trips)	650					650
Travel	432					432
Other Purchased Services (400-500 series)	350					350
Supplies & Materials	26,519					26,519
Indirect Costs	-					-
Other Objects	43,560					43,560
Total Support Services	278,242	-	-	40,015	87,918	431,879
						continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	509 Nonpublic Nursing 2017-2018	510 Nonpublic Technology 2017-2018	511 Nonpublic SECURITY 2017-2018	604 Adult Ed Workforce 2017-2018	605 Adult Ed. NJYC 2017-2018	Total Carried Forward
Total Brought Forward (Ex. E-1g)						
EXPENDITURES (CONT'D):						
Facilities Acquisition and Construction Services						
Instructional Equipment	15,376					15,376
Noninstructional Equipment						-
Total Facilities Acquisition and Construction Services	15,376					15,376
Sub-Total Expenditures	592,209	9,194	17,372	166,500	150,000	960,979
OTHER FINANCING SOURCES (USES)						
Transfer out to General Fund						(518,750)
Contribution to School Based Budgets						-
Sub-Total Other Financing Sources (Uses)						(518,750)
Total Outflows	1,110,959	9,194	17,372	166,500	150,000	1,479,729
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, 2018**

	606	613	011	42	48	Total Carried Forward
	NJYC 2017-2018	NJYC REC TRAIL 2017-2018	Taub Foundation 2017-2018	NY KNICKS EHS GYM RESTOR 2017-2018	Natlomi Scholarship 2017-2018	
REVENUES						
Local Sources	\$ 51,699		53,135		22,376	\$ 127,209
State Sources	-	465,000				465,000
Federal Sources	518,750					518,750
Total Revenues	570,449	465,000	53,135	-	22,376	1,110,959
EXPENDITURES						
Instruction						
Salaries of Teachers	3,500	265,300				268,800
Other Salaries for Instruction	-					-
Purchased Professional and Technical Services	5,050	1,960				5,050
Other Purchased Services (400-500 series)	-	2,307				1,960
General Supplies	8,528					10,835
Textbooks	-					-
Tuition	-					-
Other Objects	-	11,947				11,947
Total Instruction	17,078	281,514				298,592
Support Services						
Salaries of Other Professional Staff	-	12,966				12,966
Salaries of Supervisors of Instruction	-					-
Salaries of Secretarial and Clerical Asst.	-	18,223				18,223
Other Salaries	-	54,500				54,500
Personal Services - Employee Benefits	268	84,984				85,252
Purchased Professional - Educational Services	28,500	7,290				35,790
Other Purchased Professional Services	-					-
Contr. Serv.-Trans. (Field Trips)	-	650				650
Travel	-	432				432
Other Purchased Services (400-500 series)	350					350
Supplies & Materials	5,503	1,716	12,300		7,000	26,519
Indirect Costs	-					-
Other Objects	-	2,725	40,835			43,560
Total Support Services	34,621	183,486	53,135	-	7,000	278,242

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	606	613	011	42	48	Total Carried Forward
	NJYC 2017-2018	NJYC REC TRAIL 2017-2018	Taub Foundation 2017-2018	NY KNICKS EHS GYM RESTOR 2017-2018	Natlomi Scholarship 2017-2018	
EXPENDITURES (CONT'D):						
Facilities Acquisition and Construction Services						
Instructional Equipment	-				15,376	15,376
Noninstructional Equipment						-
Total Facilities Acquisition and Construction Services					15,376	15,376
Sub-Total Expenditures	51,699	-	53,135	-	22,376	592,209
OTHER FINANCING SOURCES (USES)						
Transfer out to General Fund	(518,750)					(518,750)
Contribution to School Based Budgets						-
Sub-Total Other Financing Sources (Uses)	(518,750)	-	-	-	-	(518,750)
Total Outflows	570,449	-	53,135	-	22,376	1,110,959
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, 2018**

	050	051	052	54	55	Total Carried Forward
	Passaic County Cultural & Her. 2017-2018	Dollar General Literacy Grant 2017-2018	Senator Frank Lautenberg 2017-2018	Rutger State House Award 2017-2018	VOYA Unsung Heroes-JFK 2017-2018	
REVENUES						
Local Sources	34,003	144	12,151	350	-	51,699
State Sources	-					-
Federal Sources	518,750					518,750
Total Revenues	552,753	144	12,151	350	-	570,449
EXPENDITURES						
Instruction						
Salaries of Teachers	-		3,500			3,500
Other Salaries for Instruction	-					-
Purchased Professional and Technical Services	-		5,050			5,050
Other Purchased Services (400-500 series)	-					-
General Supplies	-	144	8,383			8,528
Textbooks	-					-
Tuition	-					-
Other Objects	-					-
Total Instruction	-	144	11,883	-	-	17,078
Support Services						
Salaries of Other Professional Staff	-					-
Salaries of Supervisors of Instruction	-					-
Salaries of Secretarial and Clerical Asst.	-					-
Other Salaries	-					-
Personal Services - Employee Benefits	-		268			268
Purchased Professional - Educational Services	28,500					28,500
Other Purchased Professional Services	-					-
Contr. Serv.-Trans. (Field Trips)	-					-
Travel	-					-
Other Purchased Services (400-500 series)	-			350		350
Supplies & Materials	5,503					5,503
Indirect Costs	-					-
Other Objects	-					-
Total Support Services	34,003	-	268	350	-	34,621

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	050	051	052	54	55	Total Carried Forward
	Passaic County Cultural & Her. 2017-2018	Dollar General Literacy Grant 2017-2018	Senator Frank Lautenberg 2017-2018	Rutger State House Award 2017-2018	VOYA Unsung Heroes-JFK 2017-2018	
Total Brought Forward (Ex. E-1f)						
EXPENDITURES (CONT'D):						
Facilities Acquisition and Construction Services						
Instructional Equipment	-					
Noninstructional Equipment	-					
Total Facilities Acquisition and Construction Services	-					
Sub-Total Expenditures	34,003	144	12,151	350	-	51,699
OTHER FINANCING SOURCES (USES)						
Transfer out to General Fund	(518,750)					(518,750)
Contribution to School Based Budgets	-					
Sub-Total Other Financing Sources (Uses)	(518,750)					(518,750)
Total Outflows	552,753	144	12,151	350	-	570,449
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, 2018

	068 Delta 2017-2018	Emergency Impact Aid for Displaced Students 2017-2018	Total Carried Forward
REVENUES			
Local Sources	\$ 34,003		\$ 34,003
State Sources			-
Federal Sources		518,750	518,750
Total Revenues	34,003		552,753
EXPENDITURES			
Instruction			
Salaries of Teachers			-
Other Salaries for Instruction			-
Purchased Professional and Technical Services			-
Other Purchased Services (400-500 series)			-
General Supplies			-
Textbooks			-
Tuition			-
Other Objects			-
Total Instruction	-	-	-
Support Services			
Salaries of Other Professional Staff			-
Salaries of Supervisors of Instruction			-
Salaries of Secretarial and Clerical Asst.			-
Other Salaries			-
Personal Services - Employee Benefits			-
Purchased Professional - Educational Services	28,500		28,500
Other Purchased Professional Services			-
Contr. Serv.-Trans. (Field Trips)			-
Travel			-
Other Purchased Services (400-500 series)			-
Supplies & Materials	5,503		5,503
Indirect Costs			-
Other Objects			-
Total Support Services	34,003		34,003

continued

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	068 Delta 2017-2018	Emergency Impact Aid for Displaced Students 2017-2018	Total Carried Forward
EXPENDITURES (CONT'D):			
Facilities Acquisition and Construction Services			
Instructional Equipment	-		-
Noninstructional Equipment	-		-
Total Facilities Acquisition and Construction Services	-		-
Sub-Total Expenditures	34,003		34,003
OTHER FINANCING SOURCES (USES)			
Transfer out to General Fund		(518,750)	(518,750)
Contribution to School Based Budgets	-		-
Financing Sources (Uses)	34,003		552,753
Total Outflows			552,753
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -

**Paterson Public Schools
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Fiscal Year Ended June 30, 2018**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 2,871,495	2,614,999	256,496
Other Salaries for Instruction	1,591,850	1,539,618	52,232
Other Purchased Services (400-500 series)	1,154,715	1,088,549	66,166
General Supplies	125,087	123,214	1,873
Total instruction	<u>5,743,147</u>	<u>5,366,381</u>	<u>376,766</u>
Support services:			
Salaries of Program Directors	443,672	323,889	119,783
Salaries of Supervisors of Instruction	335,363	316,982	18,381
Salaries of Other Professional Staff	1,577,331	1,540,035	37,296
Salaries of Secr. And Clerical Assistants	181,200	147,286	33,914
Other Salaries	398,466	341,899	56,567
Salaries of Parent Liasion	90,000	89,101	899
Salaries of Master Teachers - Facilitators	1,356,563	1,091,737	264,826
Personal Services - Employee Benefits	2,950,527	2,872,408	78,119
Purchased Educational Services - Contracted Pre-K	38,037,064	32,694,525	5,342,539
Purchased Professional - Educational Services	3,203,337	2,572,933	630,404
Other Purchased Professional Services	68,437	26,897	41,540
Contr. Serv.-Trans. (Field Trips)	41,250	10,372	30,879
Travel	30,645	9,684	20,961
Other Purchased Services (400-500 series)	320,000	47,556	272,444
Supplies & Materials	138,450	88,721	49,729
Total support services	<u>49,172,305</u>	<u>42,174,025</u>	<u>6,998,280</u>
Total Expenditures	<u>\$ 54,915,452</u>	<u>47,540,406</u>	<u>7,375,046</u>

CALCULATION OF BUDGET & CARRYOVER

Total 2017-2018 Pre K Aid Allocation	\$ 48,078,245
Add: Actual PEA Carryover June 30, 2017	9,336,678
Add: Budget Transfer from Gen Fund 2017-2018	<u>2,275,105</u>
Total Funds Available for 2017-2018 Budget	59,690,028
Less: 2017-2018 Budgeted PEA (Including prior year budgeted carryover)	<u>(54,915,452)</u>
Available & Unbudgeted Funds as of June 30, 2018	4,774,576
Add: June 30, 2018 Unexpended PreK Aid	<u>7,375,046</u>
2017-2018 Actual Carryover - Preschool Aid	<u>\$ 12,149,622</u>
2017-2018 PEA Carryover Budgeted in 2018-19	<u>\$ 3,765,747</u>

CAPITAL PROJECTS FUND

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Summary Schedule of Revenues, Expenditures, and Changes
in Fund Balance-Budgetary Basis
Fiscal Year Ended June 30, 2018

Revenues and Other Financing Sources:

State Sources:	
On-Behalf SDA Grant	1,975,847
SDA Grant	13,527
	1,989,374

Expenditures and Other Financing Uses:

Cancellation of Grant Receivable - Budgetary	6,832
Capital Outlay:	
Direct District Expenditures	
Purchased Professional and Technical Services	27,102
Land Improvements	-
Construction services	-
Equipment purchases	-
On Behalf SDA Construction Services	1,975,847
	2,009,781

Excess (deficiency) of revenues over (under) expenditures (20,407)

Other Finance Sources (Uses)

Return of SDA Grant Proceeds on Cancelled Projects	(45,000)
Total other financing sources (uses)	(45,000)

Net change in fund balance (65,407)

Fund balance - beginning 242,621

Fund balance - ending \$ 177,214

Reconciliation to GAAP Basis:

Fund Balance, June 30, 2018 - Budgetary Basis 177,214

Less: Unearned Revenue (177,214)

Fund Balance, June 30, 2018 - GAAP Basis \$ -

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
J.F. Kennedy School, Water Infiltration System
Fiscal Year Ended June 30, 2018

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant	15,000		15,000	15,000
Certificates of Participation	-		-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Donations			-	
	<hr/>	<hr/>	<hr/>	<hr/>
	15,000	-	15,000	15,000
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures				
Purchased professional and technical services			-	15,000
Land and improvements			-	
Construction services			-	
Equipment purchases			-	
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	15,000
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	15,000	-	15,000	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Additional project information:				
SDA Project number	4010-03-08-OHAD			
SDA Grant Number	GB-0147			
Grant Date	2/20/2009			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost				
Revised authorized cost	15,000			
Percentage increase over original authorized cost	-			
Percentage completion	0%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
P.S. 19 Elementary School, Retaining Wall Project
Fiscal Year Ended June 30, 2018

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant	34,327	5,577	39,904	39,904
Certificates of Participation			-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Donations			-	
	<u>34,327</u>	<u>5,577</u>	<u>39,904</u>	<u>39,904</u>
Expenditures				
Purchased professional and technical services	20,752	19,152	39,904	39,904
Land and improvements			-	
Construction services			-	
Equipment purchases			-	
	<u>20,752</u>	<u>19,152</u>	<u>39,904</u>	<u>39,904</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,575</u>	<u>(13,575)</u>	<u>-</u>	<u>-</u>
Additional project information:				
SDA Project number	4010-230-08-OHAG			
SDA Grant Number	GB-0148			
Grant Date	2/20/2009			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost	24,904			
Revised authorized cost	39,904			
Percentage increase over original authorized cost	266%			
Percentage completion	100%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
P.S. 21 Elementary School, Courtyard Drainage Project
Fiscal Year Ended June 30, 2018

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant	418,945		418,945	418,945
Certificates of Participation			-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	<u>418,945</u>	<u>-</u>	<u>418,945</u>	<u>418,945</u>
Expenditures				
Purchased professional and technical services	10,937		10,937	15,000
Land and improvements			-	
Construction services	403,945		403,945	403,945
Equipment purchases			-	
	<u>414,882</u>	<u>-</u>	<u>414,882</u>	<u>418,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,063</u>	<u>-</u>	<u>4,063</u>	<u>-</u>
Additional project information:				
SDA Project number	4010-250-08-OHAE			
SDA Grant Number	GB-0149			
SDA Grant Date	2/20/2009			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost	403,945			
Revised authorized cost	418,945			
Percentage increase over original authorized cost	2793%			
Percentage completion	99%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
Martin Luther King Elementary School, Exterior Doors and Hardware Project
Fiscal Year Ended June 30, 2018

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant	120,530	(6,832)	113,698	113,689
Certificates of Participation			-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	<u>120,530</u>	<u>(6,832)</u>	<u>113,698</u>	<u>113,689</u>
Expenditures				
Purchased professional and technical services	12,488		12,488	11,089
Land and improvements			-	
Construction services	102,600		102,600	102,600
Equipment purchases			-	
	<u>115,088</u>	<u>-</u>	<u>115,088</u>	<u>113,689</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,442</u>	<u>(6,832)</u>	<u>(1,390)</u>	<u>-</u>
Additional project information:				
SDA Project number	4010-250-08-OHAK			
SDA Grant Number	GB-0151			
SDA Grant Date	2/20/2009			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost	98,689			
Revised authorized cost	113,698			
Percentage increase over original authorized cost	758%			
Percentage completion	101%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
P.S. 9 Elementary School, Roof Repair Project
Fiscal Year Ended June 30, 2018

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant	51,200	7,950	59,150	59,150
Certificates of Participation			-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	<u>51,200</u>	<u>7,950</u>	<u>59,150</u>	<u>59,150</u>
Expenditures				
Purchased professional and technical services	51,090	7,950	59,040	59,150
Land and improvements			-	
Construction services			-	
Equipment purchases			-	
	<u>51,090</u>	<u>7,950</u>	<u>59,040</u>	<u>59,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>110</u>	<u>-</u>	<u>110</u>	<u>-</u>
Additional project information:				
SDA Project number	4010-130-08-OHAN			
SDA Grant Number	GB-0152			
SDA Grant Date	2/20/2009			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost	51,200			
Revised authorized cost	59,150			
Percentage increase over original authorized cost	394%			
Percentage completion	100%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
Eastside High School, Water Infiltration and Storm Drainage Project
Fiscal Year Ended June 30, 2018

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant	15,000		15,000	15,000
Certificates of Participation			-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Expenditures				
Purchased professional and technical services			-	15,000
Land and improvements			-	
Construction services			-	
Equipment purchases			-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Additional project information:				
SDA Project number	4010-040-09-OJAB			
SDA Grant Number	GB-0159			
SDA Grant Date	2/20/2009			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost	-			
Revised authorized cost	15,000			
Percentage increase over original authorized cost	0%			
Percentage completion	0%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
New Roberto Clemente School HVAC Control System
Fiscal Year Ended June 30, 2018

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant	15,000		15,000	15,000
Certificates of Participation			-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	15,000	-	15,000	15,000
Expenditures				
Purchased professional and technical services			-	15,000
Land and improvements			-	
Construction services			-	
Equipment purchases			-	
	-	-	-	15,000
Excess (deficiency) of revenues over (under) expenditures	15,000	-	15,000	-
Additional project information:				
SDA Project number	4010-N-02-08-OHAO			
SDA Grant Number	GB-0199			
SDA Grant Date	1/11/2011			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost	-			
Revised authorized cost	15,000			
Percentage increase over original authorized cost	0%			
Percentage completion	0%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
John F. Kennedy High School Elevator Replacement
Fiscal Year Ended June 30, 2018

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant	116,740		116,740	116,740
Certificates of Participation			-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	<u>116,740</u>	<u>-</u>	<u>116,740</u>	<u>116,740</u>
Expenditures				
Purchased professional and technical services			-	
Land and improvements			-	
Construction services	116,740		116,740	116,740
Equipment purchases			-	
	<u>116,740</u>	<u>-</u>	<u>116,740</u>	<u>116,740</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Additional project information:				
SDA Project number	4010-030-090-OYAW			
SDA Grant Number	GB-0197			
SDA Grant Date	8/31/2010			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	122,577			
Additional authorized cost	(5,837)			
Revised authorized cost	116,740			
Percentage increase over original authorized cost	0%			
Percentage completion	100%			
Original target completion date				
Revised target completion date				

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
Baurle Field Improvements
Fiscal Year Ended June 30, 2018

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

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Summary Statement of Project Expenditures
Fiscal Year Ended June 30, 2018

Project Title/Issue	Date	Appropriations	Expenditures to Date		Cancelled Prior Year	Cancelled	Unexpended Balance June 30, 2018
			Prior Years	Current Year			
School Development Authority (On-behalf)		450,931,410	448,955,563	1,975,847			-
JFK Water Infiltration		15,000				15,000	-
School #19 Retaining Wall		39,904	20,752	19,152			-
School #21 Courtyard Stormdrain		418,945	414,882				4,063
MLK Exterior Doors		120,530	115,088			6,832	(1,390)
School #9 Roofing		59,150	51,090	7,950			110
EHS Walter Infiltration		15,000				15,000	-
NRC HVAC Control System		15,000				15,000	-
JFK HS Elevator Replacement		116,740	116,740				-
Improvements to Baurle Field		1,200,000	1,025,569				174,431
		<u>452,931,679</u>	<u>450,699,684</u>	<u>2,002,949</u>	<u>-</u>	<u>51,832</u>	<u>177,214</u>
Analysis							
			Project Balance - June 30, 2018				178,604
			Unfunded Authorizations				(1,390)
			Fund Balance (Deficit) - June 30, 2018				<u>177,214</u>

PROPRIETARY FUNDS

PATERSON PUBLIC SCHOOLS
Statement of Net Position
Proprietary Funds
June 30, 2018

		<u>Business-type Activities - Enterprise Fund</u>
		<u>Food Service Program</u>
ASSETS		
Current assets:		
Cash and cash equivalents	1,355,329	
Accounts receivable:		
State	13,858	
Federal	1,698,959	
Other	2,546	
Inventories	277,398	
Total current assets		<u>3,348,090</u>
Noncurrent assets:		
Capital assets:		
Building and building improvements	1,352,656	
Equipment	3,117,363	
Less accumulated depreciation	(3,967,584)	
Total capital assets (net of accumulated depreciation)		<u>502,435</u>
Total assets		<u>3,850,525</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	439,418	
Accrued Salaries and Wages	74,893	
Interfund Payable	902,622	
Total Liabilities		<u>1,416,933</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Commodities Revenue		<u>28,789</u>
Total Deferred Inflows of Resources		<u>28,789</u>
Total Liabilities and Deferred Inflows of Resources		<u>1,445,722</u>
NET POSITION		
Invested in capital assets net of related debt		502,435
Unrestricted		1,902,368
Total net position		<u>2,404,803</u>

PATERSON PUBLIC SCHOOLS
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
Fiscal Year Ended June 30, 2018

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Food Service Program</u>
Operating Revenues:	
Charges for Services:	
Daily Sales - Non-Reimbursable Programs	14,155
Special Functions - Non-Reimbursable Programs	965
Miscellaneous	10,170
Total Operating Revenues	<u>25,290</u>
Operating Expenses:	
Cost of Food - Reimbursable Programs	9,530,633
Cost of Food - Non-Reimbursable Programs	13,551
Salaries	6,699,749
Supplies and Materials	140,673
Employee Benefits	2,597,663
Depreciation Expense	147,844
Repairs and Other Expenses	243,280
Other Expenses	77,743
Purchased Services	193,303
Total Operating Expenses	<u>19,644,439</u>
Operating Income (Loss)	<u>(19,619,149)</u>
Nonoperating Revenues (Expenses):	
State Sources:	
School Lunch Program	193,828
Federal Sources:	
National School Lunch Program	10,585,827
School Breakfast Program	5,995,709
After School Snack Program	104,079
Fresh Fruit and Vegetable Program	250,077
Summer Food Program	402,107
CACFP Food	272,624
U.S.D.A. Commodities	1,040,474
Interest Income	4,616
Total Nonoperating Revenues (Expenses)	<u>18,849,341</u>
Income (Loss) Before Contributions & Transfers	<u>(769,808)</u>
Total Net Position—Beginning	<u>3,174,611</u>
Total Net Position—Ending	<u>2,404,803</u>

PATERSON PUBLIC SCHOOLS
Statement of Cash Flows
Proprietary Funds
Fiscal Year Ended June 30, 2018

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Food Service Program</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	16,171
Payments for Employees Salaries, Payroll Taxes and Benefits	(9,222,519)
Payments to Suppliers for Goods and Services	(8,672,034)
Net Cash Provided by (used for) Operating Activities	<u>(17,878,382)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Payments to Other Funds	(1,515,794)
Receipts from State Subsidy	216,323
Receipts from Federal Subsidy	19,481,099
Interest Income	4,616
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>18,186,244</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Capital Assets	(102,207)
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>(102,207)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>205,655</u>
Balances—Beginning of Year	<u>1,149,674</u>
Balances—End of Year	<u><u>1,355,329</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:	
Operating Income (Loss)	(19,619,149)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by	
Depreciation and Net Amortization	147,844
Food Distribution Program	1,040,474
Increase (Decrease) in Interfund	901,486
(Increase) Decrease in Accounts Receivable, Net	
(Increase) Decrease in Inventories	219
Increase (Decrease) in Accounts Payable	(349,256)
Total Adjustments	<u>1,740,767</u>
Net Cash Provided by (used for) Operating Activities	<u><u>(17,878,382)</u></u>

FIDUCIARY FUND

PATERSON PUBLIC SCHOOLS
Combining Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2018

	Unemployment Compensation Trust Fund	Scholarship and Memorial Funds	Agency Funds
ASSETS			
Cash and cash equivalents	3,593,238	45,081	3,036,440
Total assets	3,593,238	45,081	3,036,440
LIABILITIES			
Payable to student groups			321,407
Due to State of NJ - Unemployment	48,882		
Due to other funds			40,666
Payroll deductions and withholdings			2,674,367
Total liabilities	48,882	-	3,036,440
NET POSITION			
Held in trust for unemployment claims and other purposes	3,544,356		
Reserved for scholarships		45,081	
	3,593,238	45,081	

PATERSON PUBLIC SCHOOLS
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Fiscal Year Ended June 30, 2018

	Unemployment Compensation Trust Fund	Scholarship and Memorial Funds
ADDITIONS		
Contributions:		
Donations		1,878
Payroll withholdings	758,767	
Total Contributions	758,767	1,878
Investment earnings:		
Interest	7,726	98
Net investment earnings	7,726	98
Total additions	766,493	1,976
DEDUCTIONS		
Quarterly contribution reports	1,060,790	
Scholarships awarded		1,500
Total deductions	1,060,790	1,500
Change in net assets	(294,297)	476
Net position—beginning of the year	3,838,653	44,605
Net position—end of the year	3,544,356	45,081

PATERSON PUBLIC SCHOOLS
Student Activity Agency Fund
Schedule of Receipts and Disbursements
Fiscal Year Ended June 30, 2018

	<u>Balance July 1, 2017</u>	<u>Cash Receipts</u>	<u>Cash Disbursed</u>	<u>Balance June 30, 2018</u>
Elementary Schools:				
School #1, Renaissance One School	-	4,425	2,062	2,363
School #2	5,188	5,379	8,095	2,471
School #3	270	2,332	2,330	272
School #4, Napier Academy	1,986	3,841	4,871	955
School #5	3,885	8,654	6,665	5,875
School #6, Academy of Performing Arts	1,102	11,962	12,894	170
School #7	3,992	16,314	18,541	1,765
School #8	553	13,501	13,983	71
School #9	187	37,826	37,811	202
School #11	159	6,089	6,212	36
School #12	3,967	10,185	9,510	4,642
School #13	-	13,044	12,720	324
School #14	257	6,033	5,367	923
School #15	20,372	18,358	27,823	10,907
School #16	5,331	33,637	36,048	2,920
School #17 Urban Leadership	-	8,273	7,247	1,026
School #18	7,591	36,119	35,698	8,012
School #20	613	26,929	23,285	4,257
School #21	187	24,407	22,150	2,444
School #24	9,715	46,362	46,900	9,177
School #25	360	-	216	144
School #26	3,082	15,382	17,215	1,249
School #28	14,598	26,792	28,280	13,109
Dr. Hani Awadallah	1,788	26,638	25,036	3,390
Alexander Hamilton Academy	588	944	25	1,507
Edward W. Kilpatrick	4,458	3,931	5,087	3,302
Martin Luther King	6,286	9,342	10,248	5,379
Roberto Clemente	1,342	5,335	4,558	2,119
New Roberto Clemente	572	25,285	21,102	4,755
Total Elementary Schools	<u>98,426</u>	<u>447,319</u>	<u>451,979</u>	<u>93,767</u>
High School:				
Don Bosco Tech School	2,387	60,286	58,063	4,609
Eastside High School	92,827	269,445	250,704	111,568
Garrett Morgan	3,383	1,618	2,681	2,320
HARP Academy	8,655	52,323	44,072	16,906
International High School	107	39,807	38,618	1,296
John F. Kennedy	54,330	185,397	200,586	39,141
Panther Academy	5,330	11,533	13,086	3,777
Rosa Parks	33,731	39,171	44,710	28,192
Silk City	1,688	410	430	1,668
Stars Academy	3,340	20,556	18,397	5,499
Y.E.S. Academy	-	-	-	-
Total High Schools	<u>205,777</u>	<u>680,546</u>	<u>671,347</u>	<u>214,976</u>
Paterson Adult School	4,655	11,597	11,948	4,304
Total Adult School	<u>4,655</u>	<u>11,597</u>	<u>11,948</u>	<u>4,304</u>
Athletic Associations:				
Eastside High School	55,077	5,994	56,790	4,281
JFK High School	5,121	94,557	95,599	4,080
Total Athletic Department	<u>60,198</u>	<u>100,551</u>	<u>152,389</u>	<u>8,360</u>
Total All Schools	<u>369,056</u>	<u>1,240,013</u>	<u>1,287,662</u>	<u>321,407</u>

PATERSON PUBLIC SCHOOLS
Payroll Agency Fund
Schedule of Receipts and Disbursements
Fiscal Year Ended June 30, 2018

	<u>Balance July 1, 2017</u>	<u>Cash Receipts</u>	<u>Cash Disbursed</u>	<u>Balance June 30, 2018</u>
Net Payroll	\$ 34,802	145,750,725	145,779,973	5,554
Due to Other Funds	40,666			40,666
Payroll Deductions and Withholdings	2,554,206	142,533,054	142,418,448	2,668,813
	<u>2,629,674</u>	<u>288,283,779</u>	<u>288,198,421</u>	<u>2,715,033</u>

STATISTICAL SECTION

STATISTICAL SECTION (UNAUDITED)

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PATERSON PUBLIC SCHOOLS
General Long Term Debt Account Group
Statement of Obligations under Lease Purchase Agreements
June 30, 2018

SERIES	Amount of Original Issues	Annual Maturities		Interest Rate Payable	Amount Outstanding on July 1, 2017	Issued in Current Year	Retired in Current Year	Amount Outstanding on June 30, 2018
		Date	Amount					
Refunding	11,070,000	12/20/19	1,230,000	3.25-4.00%	\$ 3,690,000		1,180,000	2,510,000
		12/20/20	1,280,000		\$ 3,690,000		1,180,000	2,510,000
TOTAL								

PATERSON PUBLIC SCHOOLS
General Long Term Debt Account Group
Statement of Obligations under Capital Leases
June 30, 2018

SERIES	Amount of Original Issues	Annual Maturities		Interest Rate Payable	Amount Outstanding on July 1, 2017	Issued in Current Year	Amount Outstanding on June 30, 2018
		Date	Amount				
Equipment - Chromebooks	3,145,428	10/23/18	517,781	1.5365%		3,145,428	3,145,428
		04/23/19	509,626				
		10/23/19	517,457				
		04/23/20	525,407				
		10/23/20	533,480				
04/23/21	541,677						
Equipment - Vehicle	1,816,252	09/22/18	350,218	1.8270%		1,816,252	1,816,252
		09/22/19	356,616				
		09/22/20	363,131				
		09/22/21	369,766				
		09/22/22	376,521				
Energy Saving Improvement Program	14,535,000	07/15/18	705,000	3.450%		14,535,000	14,535,000
		07/15/19	964,000				
		07/15/20	1,129,000				
		07/15/21	754,000				
		07/15/22	544,000				
		07/15/23	574,000				
		07/15/24	479,000				
		07/15/25	514,000				
		07/15/26	550,000				
		07/15/27	589,000				
		07/15/28	629,000				
		07/15/29	671,000				
		07/15/30	714,000				
07/15/31	760,000						
07/15/32	808,000						
07/15/33	858,000						
07/15/34	1,035,000						
07/15/35	1,097,000						
07/15/36	\$ 1,161,000						
TOTAL							
					\$ -	16,351,252	16,351,252

CITY OF PATERSON BOARD OF EDUCATION
Budgetary Comparison Schedule
Debt Service Fund
Fiscal Year Ended June 30, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	505,858	-	505,858	505,858	-
State Sources:					
Debt Service Aid, Type II	798,142	-	798,142	798,142	-
Total - State Sources	1,304,000	-	1,304,000	1,304,000	-
Total Revenues	1,304,000	-	1,304,000	1,304,000	-
EXPENDITURES:					
Regular Debt Service:					
Princ. Paymnts - Comm. Approved Lease Purchase Agrm.	1,180,000	-	1,180,000	1,180,000	-
Int for Commissioner Approved Lease Purchase Agrm.	124,000	-	124,000	123,980	(20)
Total Regular Debt Service	1,304,000	-	1,304,000	1,303,980	(20)
Total expenditures	1,304,000	-	1,304,000	1,303,980	(20)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	20	20
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	20	20
Recapitulation of Excess (Deficiency) of Revenues Over (Under) Expenditures					
Budgeted Fund Balance	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities										
Invested in capital assets	\$ 279,041,539	\$ 286,086,922	\$ 284,385,398	\$ 278,370,900	\$ 275,437,805	\$ 270,511,776	\$ 326,411,852	\$ 349,862,450	\$ 348,068,245	\$ 322,983,090
Restricted	1,934	7,205,061	14,304,599	25,590,497	18,391,358	14,490,860	8,000,001	5,997,356	4,079,263	20,232,977
Unrestricted	(8,061,760)	(22,804,551)	(23,435,573)	(5,028,057)	(642,011)	(119,444,374)	(143,742,328)	(160,274,128)	(174,387,009)	(202,735,438)
Total governmental activities net position	\$ 270,981,713	\$ 270,487,432	\$ 275,254,424	\$ 298,933,340	\$ 293,187,152	\$ 165,558,262	\$ 190,669,525	\$ 195,585,678	\$ 177,760,499	\$ 140,480,629
Business-type activities										
Invested in capital assets	\$ 207,500	\$ 244,303	\$ 209,434	\$ 470,761	\$ 374,645	\$ 386,563	\$ 381,962	\$ 427,366	\$ 548,072	\$ 502,435
Restricted										
Unrestricted	857,774	2,637,508	4,315,517	3,259,713	3,234,307	2,258,642	2,564,966	3,101,289	2,626,539	1,902,368
Total business-type activities net position	\$ 1,065,274	\$ 2,881,811	\$ 4,524,951	\$ 3,730,474	\$ 3,608,952	\$ 2,645,205	\$ 2,946,928	\$ 3,528,655	\$ 3,174,611	\$ 2,404,803
District-wide										
Invested in capital assets	\$ 279,249,039	\$ 286,331,225	\$ 284,594,832	\$ 278,841,661	\$ 275,812,450	\$ 270,898,339	\$ 326,793,814	\$ 350,289,816	\$ 348,616,317	\$ 323,485,525
Restricted	1,934	7,205,061	14,304,599	25,590,497	18,391,358	14,490,860	8,000,001	5,997,356	4,079,263	20,232,977
Unrestricted	(7,203,986)	(20,167,043)	(19,120,056)	(1,768,344)	(2,592,296)	(117,185,732)	(141,177,362)	(157,172,839)	(171,760,470)	(200,833,070)
Total district net position	\$ 272,046,987	\$ 273,369,243	\$ 279,779,375	\$ 302,663,814	\$ 296,796,104	\$ 168,203,467	\$ 193,616,453	\$ 199,114,333	\$ 180,935,110	\$ 142,885,432

Source: CAFR Schedule A-1

PATERSON PUBLIC SCHOOLS
Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental activities										
Instruction										
Regular	\$ 256,994,641	\$ 254,366,135	\$ 243,972,986	\$ 251,391,367	\$ 256,366,514	\$ 253,059,266	\$ 291,412,262	\$ 297,801,334	\$ 324,501,932	\$ 267,619,301
Special education	68,430,395	64,509,076	80,335,399	76,206,404	78,887,337	73,938,429	88,380,425	96,445,501	111,648,814	55,418,975
Other instruction	18,820,529	42,449,059	36,489,793	35,119,655	38,377,756	28,210,150	30,731,796	26,623,522	24,752,066	21,349,656
School Sponsored Activities & Athletics	2,172,552	2,100,779	1,801,578	1,866,156	1,939,548	2,238,586	2,518,695	2,357,825	2,740,733	9,189,426
Community Services	452,133	421,444	477,169	519,115	652,046	1,366,118	2,327,016	2,159,941	910,643	629,626
Support Services:										
Tuition	87,926,747	86,441,146	72,300,897	84,268,585	88,522,496	93,581,366	105,598,719	102,661,749	105,998,478	36,529,694
Student & instruction related services	4,980,890	5,375,949	5,131,354	6,300,806	6,778,102	7,716,455	8,585,462	10,418,828	8,699,816	8,206,250
General administrative services	20,327,769	19,069,149	21,120,444	20,506,048	21,600,369	23,049,662	26,740,209	31,102,033	35,546,487	35,354,127
Central Administration	11,020,862	11,438,546	10,484,290	10,611,639	11,798,453	11,796,049	14,513,187	13,432,838	11,898,397	22,189,274
Plant operations and maintenance	56,154,208	52,189,121	52,581,933	51,018,812	57,066,081	60,061,800	64,495,295	63,915,194	59,224,010	59,052,212
Pupil transportation	17,230,058	17,183,312	14,707,654	15,571,386	14,259,342	16,303,254	18,367,644	24,900,384	20,920,582	17,884,256
Unallocated Benefits										46,474,907
Interest on long-term debt	530,731	499,112	473,359	433,778	391,401	356,650	298,319	257,100	208,123	314,631
Unallocated depreciation										16,824,450
Total governmental activities expenses	\$ 545,041,515	\$ 556,042,828	\$ 539,876,856	\$ 553,813,751	\$ 576,639,445	\$ 571,677,785	\$ 653,969,029	\$ 672,076,249	\$ 707,050,081	\$ 684,193,557
Business-type activities:										
Food service	10,526,895	10,744,204	10,635,560	13,855,901	13,503,631	14,847,400	16,326,907	18,192,968	19,621,758	19,644,439
Other Non-Major										
Child Care										
Total business-type activities expense	\$ 10,526,895	\$ 10,744,204	\$ 10,635,560	\$ 13,855,901	\$ 13,503,631	\$ 14,847,400	\$ 16,326,907	\$ 18,192,968	\$ 19,621,758	\$ 19,644,439
Total district expenses	\$ 555,568,410	\$ 566,787,032	\$ 550,512,416	\$ 567,669,652	\$ 590,143,076	\$ 586,525,185	\$ 670,295,936	\$ 690,269,217	\$ 726,671,839	\$ 703,837,996
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 182,207	\$ 162,205	\$ 21,078	\$ 112,053	\$ 279,276	\$ 436,260	\$ 845,262	\$ 821,317	\$ 821,317	\$ 706,480
Operating grants and contributions	122,807,585	197,357,086	141,702,604	155,690,480	143,797,407	143,980,572	192,269,314	192,269,314	252,105,852	81,111,072
Capital grants and contributions	24,503,096	16,571,075	4,072,825	4,550,018	8,328,501	7,278,472	65,717,098	65,717,098	10,551,238	2,028,790
Total governmental activities program revenues	\$ 147,492,888	\$ 214,090,366	\$ 145,796,507	\$ 160,352,551	\$ 152,405,184	\$ 151,695,304	\$ 258,831,674	\$ 258,831,674	\$ 263,478,407	\$ 83,846,342

PATERSON PUBLIC SCHOOLS
Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Business-type activities:										
Charges for services										
Food service	443,215	330,222	290,507	264,042	249,062	230,675	102,607	102,607	138,743	15,120
Child care										
Operating grants and contributions	11,226,668	12,206,055	11,988,193	12,797,382	13,133,047	13,632,978	16,526,023	16,526,023	19,128,971	18,844,725
Capital grants and contributions		20,590								
Total business type activities program revenues	11,669,883	12,556,867	12,278,700	13,061,424	13,382,109	13,883,653	16,628,630	16,628,630	19,267,714	18,859,845
Total district program revenues	159,162,771	226,647,233	158,075,207	173,413,975	165,787,293	165,578,957	275,460,304	275,460,304	282,746,121	102,706,187
Net (Expense)/Revenue										
Governmental activities	\$ (397,548,627)	\$ (341,952,462)	\$ (394,080,349)	\$ (393,461,200)	\$ (424,234,261)	\$ (419,982,481)	\$ (395,137,355)	\$ (413,244,575)	\$ (443,571,674)	\$ (600,347,215)
Business-type activities	1,142,988	1,812,663	1,643,140	(794,477)	(121,522)	(963,747)	301,723	(1,564,338)	(354,044)	(784,594)
Total district-wide net expense	\$ (396,405,639)	\$ (340,139,799)	\$ (392,437,209)	\$ (394,255,677)	\$ (424,355,783)	\$ (420,946,228)	\$ (394,835,632)	\$ (414,808,913)	\$ (443,925,718)	\$ (601,131,809)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 37,457,650	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 41,455,956	\$ 41,455,956
Taxes levied for debt service	326,508	365,829	505,422	301,447	404,803	504,613	505,199	505,199	506,363	505,858
Federal and State Aid - Unrestricted	345,165,227	289,042,114	343,007,734	366,415,045	368,018,719	368,884,255	369,511,217	369,511,217	370,680,611	500,911,782
Federal and State Aid - Restricted	8,068,737	7,865,913	8,040,499	7,633,112	6,503,881	5,875,548	6,821,305	6,821,305	6,488,351	9,291,010
State Aid Restricted for Debt Service Principal	537,561	631,969	558,327	558,200	593,710	615,132	639,614	639,614	694,701	798,142
Investment earnings	525,364	258,142	287,214	333,383	302,752	182,280	168,921	168,921	111,169	372,643
Capital Asset Donations										
Miscellaneous Income	6,458,498	4,338,258	3,406,153	2,942,973	3,708,253	7,852,959	3,646,406	3,646,406	5,809,344	6,614,181
Transfers										
Total governmental activities	398,539,545	341,458,181	394,761,305	417,140,116	418,488,074	422,870,743	420,248,618	420,248,618	423,746,495	563,067,345
Business-type activities:										
Investment earnings	14,865	3,874	-	-	-	-	-	-	-	4,616
Miscellaneous Income										10,170
Total business-type activities	14,865	3,874	-	-	-	-	-	-	-	14,786
Total district-wide	\$ 398,554,410	\$ 341,462,055	\$ 394,761,305	\$ 417,140,116	\$ 418,488,074	\$ 422,870,743	\$ 420,248,618	\$ 420,248,618	\$ 423,746,495	\$ 563,082,131
Change in Net Position										
Governmental activities	\$ 990,918	\$ (494,281)	\$ 680,956	\$ 23,678,916	\$ (5,746,187)	\$ 2,888,262	\$ 25,111,263	\$ 7,004,043	\$ (17,825,179)	\$ (37,279,870)
Business-type activities	1,157,853	1,816,537	1,643,140	(794,477)	(121,522)	(963,747)	301,723	(1,564,338)	(354,044)	(769,808)
Total district	\$ 2,148,771	\$ 1,322,256	\$ 2,324,096	\$ 22,884,439	\$ (5,867,709)	\$ 1,924,515	\$ 25,412,986	\$ 5,439,705	\$ (18,179,223)	\$ (38,049,678)

Source: CAFR Schedule A-2

PATERSON PUBLIC SCHOOLS
Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund										
Reserved	\$ 13,284,804	\$ 23,123,100								
Unreserved	(13,371,019)	(30,682,906)								
Restricted			20,787,971	40,132,489	35,644,220	23,672,254	11,168,294	6,997,356	8,873,716	14,463,249
Committed			735,611	1,304,965	88,398					
Assigned			7,570,795	17,775,328	23,051,231	41,414,129	25,435,028	16,794,058	15,590,163	5,037,182
Unassigned			(29,450,263)	(32,730,590)	(33,671,357)	(32,788,716)	(35,270,379)	(34,123,708)	(33,014,513)	(33,043,746)
Total general fund	\$ (86,215)	\$ (7,559,806)	\$ (355,886)	\$ 26,482,192	\$ 25,112,492	\$ 32,297,667	\$ 1,332,943	\$ (10,332,294)	\$ (8,550,634)	\$ (13,543,315)
All Other Governmental Funds										
Reserved	\$ 287,380	\$ 99,639								
Unreserved	934	204,061								
Restricted			303,599	99,639	1	2	1			
Unassigned			(6,612)							
Total all other governmental funds	\$ 288,314	\$ 303,700	\$ 296,987	\$ 99,639	\$ 1	\$ 2	\$ 1	\$ -	\$ -	\$ 20

Source: CAFR Schedule B-1

PATERSON PUBLIC SCHOOLS
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Tax levy	\$ 37,784,158	\$ 39,321,785	\$ 39,461,378	\$ 39,257,403	\$ 39,360,759	\$ 39,460,569	\$ 39,461,155	\$ 39,460,146	\$ 41,962,319	\$ 41,961,814
Tuition	182,207	162,205	21,078	112,053	279,276	436,260	845,262	775,102	821,317	706,480
Interest earnings	525,364	258,142	287,214	333,383	302,752	182,280	168,921	135,267	111,169	372,643
Miscellaneous	6,578,298	4,447,254	4,469,806	3,754,991	3,830,539	8,119,450	3,886,056	4,840,182	5,956,426	6,473,156
State sources	470,972,414	413,794,991	451,436,678	486,996,031	494,759,254	490,839,221	555,263,666	538,831,260	521,497,494	516,471,286
Federal sources	29,989,992	97,564,170	45,559,184	47,038,806	32,360,678	35,528,267	35,978,213	36,214,690	31,507,427	33,868,662
Total revenue	546,032,433	555,548,547	541,235,338	577,492,667	570,893,258	574,566,047	635,603,273	620,256,647	601,856,152	599,854,041
Expenditures										
Instruction										
Regular Instruction	255,850,796	253,045,031	242,843,062	250,473,502	254,235,762	251,732,152	268,197,450	265,648,818	272,950,185	166,324,267
Special education instruction	68,572,096	64,406,128	80,420,953	76,463,329	78,480,839	73,966,548	79,347,425	83,165,794	87,080,575	34,238,736
Other special instruction	18,448,462	42,163,148	36,226,063	34,868,504	37,976,099	27,888,392	28,863,191	24,794,077	22,063,056	13,646,299
School sponsored activities and athletics	2,110,992	2,058,599	1,754,911	1,819,257	1,880,875	2,187,351	2,437,461	2,197,545	2,273,438	5,844,376
Community Services	452,133	421,264	478,033	520,416	650,757	1,367,302	2,317,269	2,119,456	811,233	629,626
Tuition										
Attendance & social work services										36,529,694
Health services										1,877,726
Student & instruction related services										4,998,617
General Administration	85,487,696	84,625,373	70,242,436	82,166,444	86,056,018	91,305,022	95,747,009	90,664,723	89,100,066	56,557,987
School Administrative services	4,529,115	5,057,257	5,461,744	5,933,650	6,396,627	7,339,363	7,728,228	7,544,971	7,546,184	7,016,565
Central and other support services	19,845,535	18,687,525	20,720,367	20,126,656	21,046,104	22,600,086	23,385,812	25,951,325	27,148,871	25,550,881
Plant operations and maintenance	10,171,307	10,848,827	9,787,525	9,880,048	11,016,084	11,026,235	13,615,234	12,162,817	9,630,091	19,353,807
Pupil transportation	46,247,316	44,781,867	44,533,734	42,434,222	48,475,730	50,787,442	55,488,641	53,990,871	46,656,790	33,535,486
Unallocated benefits	17,203,918	17,164,184	14,684,870	15,548,549	14,233,122	16,279,329	18,334,482	24,849,168	20,789,717	17,314,519
On-behalf contributions										70,975,092
Transfer to charter school										57,765,885
Special Schools										45,694,407
Capital outlay										714,941
Debt service:										8,091,584
Principal	26,562,901	18,437,649	5,581,300	7,745,794	10,614,230	9,600,862	69,803,496	37,532,620	12,718,986	
Interest and other charges	835,000	880,000	910,000	940,000	970,000	1,005,000	1,045,000	1,085,000	1,135,000	1,180,000
Total expenditures	472,302	429,900	393,133	362,835	330,349	295,787	257,300	214,700	170,300	123,980
Excess (Deficiency) of revenues over (under) expenditures	556,789,569	563,006,752	534,038,131	549,283,206	572,362,596	567,380,871	666,567,998	631,921,885	600,074,492	607,964,475
	(10,757,136)	(7,458,205)	7,197,207	28,209,461	(1,469,338)	7,185,176	(30,964,725)	(11,665,238)	1,781,660	(8,110,434)

PATERSON PUBLIC SCHOOLS
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Other Financing sources (uses)										
Proceeds from lease refunding	12,014,238	8,069,873	8,140,138	7,689,724	8,438,881	8,478,510	9,726,112	15,534,311	15,924,934	5,392,878
Transfers in	(12,014,238)	(8,069,873)	(8,140,138)	(7,689,724)	(8,438,881)	(8,478,510)	(9,726,112)	(15,534,311)	(15,924,934)	248,046,150
Transfers out	-	-	-	-	-	-	-	-	-	(250,321,255)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	3,117,773
Net change in fund balances	\$ (10,757,136)	\$ (7,458,205)	\$ 7,197,207	\$ 28,209,461	\$ (1,469,338)	\$ 7,185,176	\$ (30,964,725)	\$ (11,665,238)	\$ 1,781,660	\$ (4,992,661)
Debt service as a percentage of noncapital expenditures	0.25%	0.24%	0.25%	0.24%	0.23%	0.23%	0.22%	0.22%	0.22%	0.22%

NOTE: Capital Projects Fund is not included as these expenditures vary substantially from year to year. The financial data presented would not be as meaningful for comparative purposes if these were included.

Source: CAFR Schedule B-2 and C-2

PATERSON PUBLIC SCHOOLS
General Fund Other Local Revenue by Source
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Tuition Revenue	Interest on Investments	Refund of Prior Year Expenditures	Cancelled Prior Year Payables	State Dated Checks	Utility Refunds	Settlements	Indirect Cost			Total
								Reimbursement	E-Rate Reimbursements	Misc.	
2009	182,207	510,650	379,135	1,027,603		2,980,723		624,837		1,446,200	7,151,355
2010	162,205	241,923	789,808	1,946,502	54,618			438,016		1,109,314	4,742,386
2011	21,078	287,214	1,074,415	1,115,169			428,628	677,526		787,941	4,391,971
2012	112,053	333,383	790,767	107,960	8,327			373,774	789,096	873,049	3,388,409
2013	279,276	302,752	1,466,242	981,436			293,623	107,662	243,455	615,835	4,290,281
2014	436,260	182,280	652,116	6,621,116				85,404	245,709	248,614	8,471,499
2015	845,262	168,921	2,054,205	626,895				19,868	470,000	475,438	4,660,589
2016	775,102	135,267	522,003	1,388,843			973,063	15,942	1,106,367	489,444	5,406,031
2017	821,317	111,169	2,229,076	2,022,951				54,439	752,177	750,701	6,741,830
2018	706,480	372,643	4,459,717	207,907	33,125			46,138	516,752	1,082,308	7,425,070

Source: District Records

PATERSON PUBLIC SCHOOLS
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

Year Ended Dec. 31,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Less: Tax-Exempt Property	Public Utilities ^a	Net Valuation Taxable	Total Direct School Tax Rate ^b	Estimated Actual (County Equalized Value)	% of Net Assessed to Estimated Full Cash Valuations
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	0.412	\$ 9,038,160,514	103.48%
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	0.424	\$ 8,948,422,363	103.87%
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	0.429	\$ 8,501,229,029	107.96%
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	0.441	\$ 7,430,116,572	119.94%
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	0.463	\$ 6,821,169,779	124.70%
2014	154,916,450	5,463,095,627	1,568,466,875	509,862,800	482,915,300	8,179,257,052	-	13,832,573	8,193,089,625	0.482	\$ 6,646,031,755	123.28%
2015 (1)	57,760,000	3,444,626,600	1,344,504,900	429,150,800	398,528,300	5,674,570,600	-	13,181,928	5,687,752,528	0.694	\$ 5,925,172,890	95.99%
2016	60,130,500	3,440,016,365	1,415,003,353	428,781,800	399,042,200	5,742,974,218	-	13,181,928	5,756,156,146	0.707	\$ 6,358,988,230	90.52%
2017	52,539,000	3,308,963,200	1,431,450,100	444,531,500	435,737,700	5,673,221,500	-	13,181,928	5,686,403,428	0.738	\$ 6,091,931,422	93.34%
2018	49,902,500	3,344,183,900	1,496,143,100	472,115,200	437,818,000	5,800,162,700	-	13,181,928	5,813,344,628	0.722	\$ 5,809,469,000	100.07%

Source: Municipal Tax Assessor

NOTE: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

Reassessment occurs when ordered by the County Board of Taxation

a Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

b Tax rates are per \$100

(1) The City underwent a revaluation of properties, which became effective in 2015.

PATERSON PUBLIC SCHOOLS
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

(rate per \$100 of assessed value)

Fiscal Year Ended June 30,	Total Direct Rate	Overlapping Rates			Total Direct and Overlapping Tax Rate
		Paterson Public Schools	City of	County Open	
			Paterson	Passaic	
2009	0.412	1.038	0.471	0.010	1.931
2010	0.424	1.191	0.502	0.010	2.127
2011	0.429	1.565	0.511	0.010	2.515
2012	0.441	1.597	0.468	0.008	2.514
2013	0.463	1.744	0.529	0.008	2.744
2014	0.482	1.882	0.528	0.008	2.900
2015 (1)	0.694	2.678	0.725	0.011	4.108
2016	0.707	2.819	0.801	0.011	4.338
2017	0.738	2.661	0.750	0.011	4.160
2018	0.722	2.742	0.814	0.012	4.290

Source: District Records and Municipal Tax Collector

Note: NJSA 18A:7F-5d limits the amount that the district can submit for a general fund tax levy . The levy when added to other components of the district's net budget may not exceed the prebudget year net budget by more than the spending growth limitation calculated as follows: the prebudget year net budget increased by the cost of living or 2.5 percent, which ever is greater, plus any pending growth adjustments.

(1) - The City underwent a revaluation of properties which became effective in 2015.

PATERSON PUBLIC SCHOOLS
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2018			2009		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
St. Josephs Hospital & Medical Center	\$ 74,714,200	1	1.32%			
Rt. 20 Retail Center, LLC.	\$ 30,456,300	2	0.54%	\$ 21,449,000		0.23%
Getty Industries LLC.	\$ 25,944,100	3	0.46%			
Riverview Towers I, LLC.	\$ 21,566,000	4	0.38%	\$ 15,742,900		0.17%
Riverview Towers II, LLC.	\$ 21,566,000	5	0.38%			
1200 Madison Avenue Property, LLC.	\$ 17,193,800	6	0.30%			
Center City Partners/ALMA Realty	\$ 17,000,000	7	0.30%			
Adjacent Passaic Property, LLC.	\$ 16,613,100	8	0.29%			
NJ Bell Telephone Co.	\$ 13,181,928	9	0.23%	\$ 13,509,374		0.14%
Okonite Co.	\$ 12,558,000	10	0.22%	\$ 18,403,700		0.20%
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%
Great Falls Realty Associates, LLC.				\$ 16,500,000		0.18%
Park East Terrace				\$ 14,998,200		0.16%
The Realty Associates Fund VII, LP.				\$ 14,187,100		0.15%
Total	\$ 250,793,428		4.42%	\$ 181,215,874		1.94%

Net Assessed Valuation: \$ 5,673,221,500 \$ 9,352,696,819

Source: Municipal Tax Assessor.

Exhibit J-9

PATERSON PUBLIC SCHOOLS
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	District Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2009	\$37,784,158	\$37,784,158	100.00%	\$ -
2010	\$39,321,785	\$39,321,785	100.00%	\$ -
2011	\$39,461,378	\$39,461,378	100.00%	\$ -
2012	\$39,257,403	\$39,257,403	100.00%	\$ -
2013	\$39,360,759	\$39,360,759	100.00%	\$ -
2014	\$39,460,569	\$39,460,569	100.00%	\$ -
2015	\$39,461,155	\$39,461,155	100.00%	\$ -
2016	\$39,460,146	\$39,460,146	100.00%	\$ -
2017	\$41,962,319	\$41,962,319	100.00%	\$ -
2018	\$41,961,814	\$41,961,814	100.00%	\$ -

Source: Municipal Tax Collector

Exhibit J-10

PATERSON PUBLIC SCHOOLS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Governmental Activities				Total District	Percentage of Personal Income ^a	Per Capita ^a
	General Obligation Bonds/Loans ^b	Certificates of Participation	Capital				
			Leases				
2009		11,660,000			11,660,000	0.33%	\$ 38,932
2010		10,780,000			10,780,000	0.37%	\$ 39,807
2011		9,870,000			9,870,000	0.42%	\$ 41,371
2012		8,930,000			8,930,000	0.47%	\$ 41,824
2013		7,960,000			7,960,000	0.53%	\$ 41,857
2014		6,955,000			6,955,000	0.63%	\$ 43,687
2015		5,910,000			5,910,000	0.80%	\$ 47,189
2016		4,825,000			4,825,000	0.99%	\$ 47,547
2017		3,690,000			3,690,000	#VALUE!	not available
2018		2,150,000			2,150,000	#VALUE!	not available

Source: District CAFR Schedules I-1, I-2

Note: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

a See Exhibit NJ J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

b Includes Early Retirement Incentive Plan (ERIP) refunding

Exhibit J-11

PATERSON PUBLIC SCHOOLS
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds/Loans	Net General Bonded Debt Outstanding		
2009	\$ -	\$ -	0.00%	0
2010	-	-	0.00%	\$ -
2011	-	-	0.00%	\$ -
2012	-	-	0.00%	\$ -
2013	-	-	0.00%	\$ -
2014	-	-	0.00%	\$ -
2015	-	-	0.00%	\$ -
2016	-	-	0.00%	\$ -
2017	-	-	0.00%	\$ -
2018	-	-	0.00%	\$ -

Note: Details regarding the district's outstanding debt can be found in the notes to the financial statements.
a See Exhibit NJ J-6 for property tax data.

b Population data can be found in Exhibit NJ J-14.

PATERSON PUBLIC SCHOOLS
Ratios of Overlapping Governmental Activities Debt
As of June 30, 2018

<u>Governmental Unit</u>	<u>Estimated Percentage Applicable^a</u>	<u>Debt Outstanding</u>	<u>Estimated Share of Overlapping Debt</u>
Direct Debt of School District as of June 30, 2018			
City of Paterson (Net Debt)		\$ 105,636,579	-
Paterson Public Schools - COPS		<u>2,506,083</u>	
		<u>\$ 108,142,662</u>	
Net overlapping debt of School District:			
County of Passaic	16.46%	\$ 58,707,575	
Passaic County Utilities Authority	15.00%	7,621,100	
Passaic Valley Water Commission	57.00%	56,562,079	
Passaic Valley Sewerage Commission	8.00%	23,454,099	
Subtotal, overlapping debt			<u>\$ 146,344,853</u>
Total direct and overlapping debt			<u>\$ 146,344,853</u>

Sources: City of Paterson Administrator / Passaic County Treasurer's Office

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Paterson. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

PATERSON PUBLIC SCHOOLS
 Legal Debt Margin Information
 Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2018

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt limit	346,162,291	523,292,446	524,076,155	499,368,714	464,892,787	409,009,586	431,501,045	391,732,525	381,249,355	163,788,815
Total net debt applicable to limit	\$ 346,162,291	\$ 523,292,446	\$ 524,076,155	\$ 499,368,714	\$ 464,892,787	\$ 409,009,586	\$ 431,501,045	\$ 391,732,525	\$ 381,249,355	\$ 163,788,815
Legal debt margin	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	2017	2016	2015
Equalized valuation basis	\$ 6,091,931,422	\$ 6,358,988,230	\$ 5,925,172,890
[A]	\$ 12,284,161,120		
Average equalized valuation of taxable property [A/3]	\$ 4,094,720,373		
Debt limit (4% of average equalization value) [B]	163,788,815	a	
Net bonded school debt [C]	-		
Legal debt margin [B-C]	\$ 163,788,815		

Source: Abstract of Rates and District Records CAFR Schedule J-7

a Limit set by NISA 18A:24-19 for a K through 12 district; other % limits would be applicable for other districts

PATERSON PUBLIC SCHOOLS
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population ^a	Personal Income (thousands of dollars) ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
2009	145,834	\$ 5,677,609,288	38,932	16.30%
2010	146,474	\$ 5,830,690,518	39,807	16.20%
2011	145,895	\$ 6,035,822,045	41,371	16.20%
2012	146,715	\$ 6,136,208,160	41,824	16.50%
2013	147,122	\$ 6,158,085,554	41,857	14.80%
2014	147,490	\$ 6,443,395,630	43,687	11.90%
2015	147,754	\$ 6,972,363,506	47,189	10.10%
2016	147,000	\$ 6,989,409,000	47,547	9.20%
2017	148,678 *	not available	not available	8.30%
2018		not available	not available	not available

Source:

^a Population information provided by the NJ Dept of Labor and Workforce Development

^b Personal income - Passaic County - provided by NJ Dept of Labor and Workforce Development

^c Per Capita Personal Income - Passaic County - provided by NJ Dept of Labor and Workforce Development

^d Unemployment data provided by the NJ Dept of Labor and Workforce Development

* - Estimated value

PATERSON PUBLIC SCHOOLS
Principal Employers
Current Year and Ten Years Ago **

Employer	2018		2008			
Employer	Employees	Rank (Optional)	Percentage of Total Employment	Employees	Rank (Optional)	Percentage of Total Employment

THE NEW JERSEY DEPARTMENT OF LABOR AND AREA EMPLOYERS REFUSED TO RELEASE INFORMATION NEED TO COMPLETE THIS SCHEDULE DUE TO PRIVACY CONCERNS

Source: City of Paterson

** Data was only provided for years noted

**PATERSON PUBLIC SCHOOLS
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)**

<u>Function/Program</u>	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Instruction										
Regular	2,082	1,476	1,416	1,458	1,561	1,624	1,649	1,629	1,543	1,476
Special Education	614	594	849	845	977	1,120	1,158	1,045	950	992
Other Instruction	161	132	297	316	215	131	129	80	159	235
Nonpublic School Programs										
Adult/Continuing Education Programs	9	4	18	25	23	26	27	11	8	6
Support Services:										
Student & Instruction Related Services	375	373	558	478	658	771	760	584	620	383
General Administration	216	188	19	19	28	36	31	27	20	58
School Administrative Services	188	193	103	107	106	114	109	197	205	201
Other Administration Services	10	26	77	77	86	94	92	63	62	66
Central Services	78	78	72	72	75	78	71	70	65	32
Administrative Information Technology	11	12	5	6	8	9	10	12	10	22
Plant Operations and Maintenance	193	183	142	142	165	171	181	175	105	58
Pupil Transportation	6	5	5	5	5	5	5	6	6	7
Other Support Services			4	4	4	9	5	5	3	
Cafeteria Monitors							148	132	118	110
Special Schools						153				
Food Service	165	147	174	154	177	215	218	240	240	229
Child Care							-	-		
Total	4,108	3,409	3,739	3,708	4,088	4,555	4,593	4,274	4,114	3,874

Source: District Personnel Records

PATERSON PUBLIC SCHOOLS
OPERATING STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Pupil/Teacher Ratio										Student Attendance Percentage	
	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Elementary	Middle School	High School	Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)		% Change in Average Daily Enrollment
2009	23,575	528,919,366	22,436	#REF!	2,640	N/A	N/A	N/A	23,510	21,645	-1.88%	92.07%
2010	24,165	543,259,203	22,481	0.20%	2,682	N/A	N/A	N/A	23,995	22,152	2.06%	92.32%
2011	25,907	527,153,698	20,348	-9.49%	2,439	N/A	N/A	N/A	24,342	22,374	1.45%	91.92%
2012	26,665	540,224,577	20,260	-0.43%	2,619	N/A	N/A	N/A	24,592	22,680	1.03%	92.23%
2013	26,782	560,448,017	20,926	2.84%	2,597	N/A	N/A	N/A	24,454	22,671	0.46%	92.71%
2014	26,953	556,479,222	20,646	1.47%	2,597	N/A	N/A	N/A	24,749	23,020	1.21%	93.01%
2015	27,413	595,462,202	21,722	7.22%	2,625	N/A	N/A	N/A	24,875	23,186	0.51%	93.21%
2016	27,413	593,089,565	21,635	3.39%	2,626	N/A	N/A	N/A	25,015	23,393	0.56%	93.52%
2017	27,515	518,452,197	18,843	-8.74%	2,627	N/A	N/A	N/A	25,494	23,714	1.91%	93.02%
2018	27,997	551,793,126	19,709	-9.27%	2,628	N/A	N/A	N/A	25,141	23,154	-1.38%	92.10%

Sources: District records

Note: Enrollment based on annual October district count.

- a Operating expenditures equal total expenditures less debt service and capital outlay.
- b Cost per pupil represents operating expenditures divided by enrollment.

N/A = Not available

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Early Learning Center										
660 14th Ave.	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001
Square Feet										
Capacity (students)	135	136	147	150	155	131	120	135	60	83
Students on Roll	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373
Rutland Early Childhood Ctr. (1914)										
Square Feet	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418
Capacity (students)	293	294	294	281	307	326	311	239	285	249
Students on Roll	98,697	98,697	98,697	98,697	85,887	85,887	85,887	85,887	85,887	85,887
Elementary										
School 1 (2002)										
Square Feet (See PS 26)	610	619	619	614	622	635	600	606	597	549
Capacity (students)	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908
Students on Roll	449	447	447	466	453	433	416	394	433	402
School 3 (1879)										
Square Feet	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391
Capacity (students)	372	619	617	553	637	511	519	500	453	469
Students on Roll	108,886	108,886	108,886	108,886	99,735	99,735	99,735	99,735	99,735	99,735
School 4 (1922)										
Square Feet	1,042	957	957	863	890	829	835	772	699	689
Capacity (students)	97,075	97,075	97,075	97,075	89,054	89,054	89,054	89,054	89,054	89,054
Students on Roll	576	519	519	405	396	439	487	495	512	524
School 5 (1939)										
Square Feet	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835
Capacity (students)	288	264	264	250	265	239	264	252	253	221
Students on Roll	95,106	95,106	95,106	95,106	74,000	74,000	74,000	74,000	74,000	74,000
School 6 (1921) - Performing Arts Academy										
Square Feet	123,768	123,768	123,768	123,768	110,000	110,000	110,000	110,000	110,000	110,000
Capacity (students)	538	547	547	519	509	512	592	576	505	479
Students on Roll	1,239	1,272	1,274	1,305	1,282	1,279	1,283	1,150	847	819

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
School 10 (1921)	83,572	83,572	83,572	83,572	58,573	58,573	58,573	58,573	58,573	58,573
Square Feet										
Capacity (students)										
Students on Roll	589	593	594	504	499	594	585	607	607	625
School 11 (1905) - Great Falls	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446
Square Feet										
Capacity (students)										
Students on Roll	173	179	179	211	214	236	254	267	257	32
School 12 (1913)	72,886	72,886	72,886	72,886	72,886	72,886	72,886	72,886	72,886	72,886
Square Feet										
Capacity (students)										
Students on Roll	529	530	530	519	541	554	551	528	521	561
School 13 (1926)	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091
Square Feet										
Capacity (students)										
Students on Roll	611	549	549	585	615	567	521	527	544	501
School 14 (1887)	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422
Square Feet										
Capacity (students)										
Students on Roll	228	220	220	236	214	190	214	226	239	214
School 15 (1923)	147,502	147,502	147,502	147,502	110,104	110,104	110,104	110,104	110,104	110,104
Square Feet										
Capacity (students)										
Students on Roll	802	762	762	728	790	764	754	791	671	
New School 16 (2016/2017)										
Square Feet										
Capacity (students)										
Students on Roll									109,500	109,500
Old School 16 (1891)										
Square Feet										
Capacity (students)										
Students on Roll									641	727
School 17 (1891) - Urban Leadership										
Square Feet										
Capacity (students)					131					
Students on Roll										
School 18 (1939)										
Square Feet										
Capacity (students)										
Students on Roll										
School 19 (1896)										
Square Feet										
Capacity (students)										
Students on Roll										
School 20 (1898)										
Square Feet										
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Square Feet										
Capacity (students)										

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Capacity (students)	507	489	488	474	541	502	462	501	496	461
Students on Roll	119,516	119,516	119,516	119,516	103,516	103,516	103,516	103,516	103,516	103,516
School 21 (1905)										
Square Feet	691	695	695	720	714	680	757	757	751	755
Capacity (students)	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800
Students on Roll	564	686	687	819	919	925	946	913	845	829
School 24 (1909)										
Square Feet	75,564	75,564	75,564	75,564	72,564	72,564	72,564	72,564	72,564	72,564
Capacity (students)	667	684	684	664	689	705	721	748	572	554
Students on Roll	58,001	58,001	58,001	58,001	98,248	98,248	98,248	98,248	98,248	98,248
School 26 (1952)										
Square Feet	599	617	616	609	589	623	595	563	569	496
Capacity (students)	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198
Students on Roll	930	899	899	870	864	795	810	814	827	842
School 27 (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)	488	527	527	478	222	455	504	488	489	500
Students on Roll	24,000	24,000	24,000	24,000	25,992	25,992	25,992	25,992	25,992	25,992
School 29 (1924)										
Square Feet	333	330	330	327	309	286	291	300	290	325
Capacity (students)	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168
Students on Roll	910	886	886	839	863	866	782	849	664	691
School 30 MLK										
Square Feet	124,834	124,834	124,834	124,834	124,834	132,834	124,834	124,834	124,834	124,834
Capacity (students)	813	829	529	796	757	677	651	587	572	
Students on Roll	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943
New Roberto Clemente (2005)										
Square Feet	249	266	266	273	280	293	3,210	301	291	279
Capacity (students)	35,000	35,000	35,000	35,000	30,797	30,797	30,797	30,797	30,797	30,797
Students on Roll	335	347	347	331	344	338	330	337	334	329
Roberto Clemente (1920)										
Square Feet										
Capacity (students)										
Students on Roll										

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Edward Kilpatrick	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527
Square Feet										
Capacity (students)	421	431	430	439	430	420	382	421	404	343
Students on Roll										
Dale Ave.	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500
Square Feet										
Capacity (students)	442	388	387	330	368	381	361	397	340	342
Students on Roll										
Dr. Hani Awadalla (2016/2017)									109,200	109,200
Square Feet										
Capacity (students)									647	679
Students on Roll										
High School										
Easideside High School (1870)	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180
Square Feet										
Capacity (students)	1,738	1,729	1,729	1,922	1,858	1,928	2,039	2,175	2,315	2,279
Students on Roll										
JFK High School (1963)	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210
Square Feet										
Capacity (students)	2,035	2,044	2,044	2,249	2,212	2,230	2,225	2,252	2,325	2,424
Students on Roll										
Rosa Parks High School (1986)	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945
Square Feet										
Capacity (students)	226	234	234	249	252	264	279	288	278	262
Students on Roll										
International HS and Garrett Morgan	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275
Square Feet										
Capacity (students)	388	359	359	387	514	510	550	589	657	680
Students on Roll										
Academics										
Panther (2004)	57,845	57,845	57,845	57,845	57,845	57,845	57,845	57,845	57,845	57,845
Square Feet										
Capacity (students)	224	231	231	227	226	220	191	195	207	226
Students on Roll										
Silk City (1908)	31,113	31,113	31,113	31,113	31,117	31,117	31,117	31,117	31,117	31,117
Square Feet										
Capacity (students)	85	88	88	99	71	86	87	106	92	129
Students on Roll										
YES Academy - Formerly Academy of Performing Arts	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240
Square Feet										
Capacity (students)				94	87	74	89	75	45	
Students on Roll										
Alexander Hamilton Academy-Lease	63,600	63,600	63,600	63,600	73,062	73,062	73,062	73,062	73,062	73,062
Square Feet										
Capacity (students)										
Students on Roll			401	380	465	527	557	567	564	547

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Urban Leadership Academy-Lease										
Square Feet	6,700									
Capacity (students)			167	148	141	141	156	138	141	
Students on Roll										
Urban Leadership Academy-39th Street-Lease										
Square Feet	63,400	63,400	63,400	63,400	63,640	63,640	63,640	63,640	63,640	103,000
Capacity (students)				576	607					
Students on Roll										
BUILD Academy-Don Bosco-Lease										
Square Feet	25,980	25,980	25,980							
Capacity (students)										
Students on Roll										
Paterson Pre-Collegiate Academy-Lease										
Square Feet	19,500	19,500	19,500	19,500	29,828	29,828	29,828	29,828	29,828	
Capacity (students)				80	106	79	-	-	-	
Students on Roll										
Sports Business and Public Safety Academy and Destiny-Lease										
Square Feet	12,000	12,000	12,000	12,000						
Capacity (students)										
Students on Roll										
Garrett Morgan Academy - Lease										
Square Feet	58,507	58,507	58,507	58,507	58,507	58,507	58,507	58,507	58,507	42,000
Capacity (students)				339	272	264	275	274		
Students on Roll										
The Mall - HARP, IMPACT and STARS Academy										
Square Feet	23,507	23,507	23,507							
Capacity (students)										
Students on Roll										
Alternative Middle School-Boys & Girls Club-Lease										
Square Feet										
Capacity (students)										
Students on Roll										
Saint Mary's - Lease										
Square Feet					31,185	31,185	31,185	31,185	31,185	
Capacity (students)										
Students on Roll										
Saint Therese (STARS) - Lease										
Square Feet										
Capacity (students)										
Students on Roll										
Saint Paul's - (Great Falls) - Lease										
Square Feet										
Capacity (students)										
Students on Roll										
Total Square Feet	3,581,829	3,581,829	3,581,829	3,564,579	3,445,908	3,470,328	3,462,328	3,462,328	3,681,028	3,689,641
Students on Roll	22,478	22,706	22,983	24,455	24,635	23,824	26,921	24,022	22,881	21,091

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Other										
Administration Building - 33 and 35 Church St. Square Feet	53,623	53,623	53,623							
Administration - Old School 5 Square Feet-Includes Garage 1,500 sq ft.	43,435	43,435	43,435							
New Administration Building-90 Delaware Ave Square Feet	113,385	113,385	113,385	113,385	113,385	113,385	113,385	113,385	113,385	113,385
133 Ellison St-Parent Resource/C&I/Bilingual-Lease Square Feet	7,529									
160 Ward St.-Lease Square Feet	6,600									
408 Grand St.-Lease Square Feet	1,200									
Warehouse-Sheridan Ave-Lease Square Feet	55,525	55,525	55,525	55,525	55,525	55,525	55,525	55,525	55,525	55,525
PS #16 knocked down; new school under construction	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
Last Ten Years
Unaudited

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
11-000-261-XXX

School Facilities	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
School 2	133,417	136,560	196,612	182,287	186,426	190,772	167,410	154,520	144,818	141,134
School 3	55,146	56,445	81,267	75,345	77,056	78,853	60,215	55,579	52,089	50,764
School 3 Trailers	9,954	10,189	14,669	13,600	13,909	14,233	10,869	10,032	9,402	9,163
School 4	174,588	178,702	257,285	238,539	243,956	249,643	175,959	175,959	164,911	160,716
School 5	154,928	158,579	228,313	211,678	216,485	221,531	184,692	170,472	159,768	155,704
Old School No. 5 - Vacant		99,431						68,002	63,732	62,111
School 6-Academy of Performing Arts	138,336	141,596	203,862	189,008	193,301	197,807	164,659	151,981	142,438	138,814
School 7	75,860	77,648	111,793	103,647	106,001	108,472	82,834	76,456	71,656	69,833
School 8	114,952	117,660	169,401	157,058	160,624	164,369	161,319	148,898	139,549	135,999
School 9	170,874	174,900	251,812	233,464	238,766	244,332	209,935	193,771	181,605	176,985
School 10	90,987	93,131	134,085	124,315	127,139	130,102	141,755	130,840	122,625	119,505
School 11	55,062	56,359	81,143	75,231	76,939	78,733	60,124	55,494	52,010	50,687
School 12	113,221	115,889	166,851	154,693	158,206	161,894	123,629	114,110	106,946	104,225
School 13	146,161	149,605	215,393	199,699	204,234	208,995	159,597	147,309	138,060	134,547
School 14	25,510	26,111	37,593	34,854	35,646	36,477	27,855	25,710	24,096	23,483
School 15	171,036	175,065	252,050	233,685	238,992	244,563	250,193	230,929	216,430	210,923
School 15 Trailers			43,044			41,765	31,894	29,438	27,590	26,888
School 16-Great Fall Academy	170,097	173,310								
New School 16	27,216	27,857	40,107	37,184	38,029	38,915	29,259	27,007	25,311	24,667
School 17-Urban Leadership	138,681	141,949	204,371	189,479	193,782	198,300	151,430	139,771	130,995	127,662
School 18 Trailers	19,899	20,368	29,325	27,188	27,805	28,454	21,728	20,055	18,796	18,318
School 19	54,166	55,442	79,822	74,006	75,687	77,451	63,216	58,348	54,685	53,294
School 20	129,032	132,072	190,150	176,295	180,299	184,502	140,893	130,045	121,880	118,779
School 21	160,802	164,590	236,969	219,702	224,692	229,930	202,723	187,114	175,366	170,904
School 24	156,583	160,272	230,751	213,938	218,796	223,897	170,977	157,812	144,141	141,141
School 25	112,721	115,377	166,113	154,010	157,507	161,179	128,172	118,303	110,875	108,054
School I & 26	132,719	135,846	195,585	181,334	185,452	189,775	139,799	129,035	120,933	117,857
School 26 Trailers	19,899	20,368	29,325	27,188	27,805	28,454	21,728	20,055	18,796	18,318
School 27	161,439	165,242	237,907	220,573	225,582	230,840	176,279	162,707	152,491	148,611
School 27 Trailers	6,636	6,792	9,779	9,067	9,273	9,489	7,246	6,688	6,268	6,109
School 28	162,201	166,023	239,031	221,615	226,648	231,931	177,112	163,475	153,211	149,313
School 29	40,376	41,327	59,501	55,165	56,418	57,733	40,709	37,574	35,215	34,319
Dr Hami Awadallah	169,631	168,540								
Martin Luther King	166,475	170,397	245,329	227,453	232,619	238,042	181,778	167,782	157,248	153,247
East Side HS/Bauerlie Field	435,729	445,995	642,120	595,333	608,853	623,047	486,643	449,174	420,971	410,261
East Side Trailers	16,590	16,981	24,449	22,667	23,182	23,722	18,115	16,721	15,671	15,272
JF Kennedy HS	498,123	509,859	734,068	680,582	696,038	712,263	543,914	502,035	470,513	458,543
JFK Trailers	13,272	13,585	19,559	18,134	18,546	18,978	14,492	13,376	12,537	12,218
Rosa Parks HS	72,924	74,643	107,466	99,636	101,899	104,274	79,628	73,497	68,882	67,130
Roberto Clemente	47,840	48,967	70,500	65,364	66,848	68,406	59,367	54,796	51,356	50,049
660 14th Avenue	21,749	22,262	32,051	29,716	30,391	31,099	23,748	21,920	20,544	20,021
Silk City 2000 Academy - Sage	48,337	49,476	71,233	66,043	67,543	69,117	52,774	48,711	45,652	44,491

PATERSON PUBLIC SCHOOLS
General Fund
Schedule of Required Maintenance
Last Ten Years
Unaudited

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
11-000-261-XXX

School Facilities	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
The Mall		93,026	133,934	124,175	126,995	129,956	99,240	91,599	85,847	83,663
137 Ellison			59,473				44,067	40,674	38,120	37,151
YES Academy		22,642	32,598	30,223	30,909	31,630	24,154	22,294	20,894	20,363
Norman S. Weir	105,543	108,029	155,535	144,202	147,477	150,915	115,245	106,372	99,693	97,156
Temple Emanuel/Urban Leadership										
Clinton Street										
Academy for Urban Leadership										
Dale Avenue	95,534	97,785	140,786	130,528	133,492	136,604	104,316	96,284	90,239	9,581
Edward Kilpatrick #33	81,595	83,518	120,245	111,483	114,015	116,673	89,096	82,236	77,073	75,112
Alexander Hamilton	114,333	116,169	167,254	155,067	158,588	162,285	107,878	99,572	93,320	90,946
Department of Facilities(Warehouse)	86,253	88,285	127,108	117,846	120,523	123,332	94,182	86,930	81,472	79,399
Colt Street	65,243	66,780								
Early Childhood Trailers										
Superintendent Office-35 Church St										
Board of Education Office-33 Church St	160,000	101,188	145,685	135,070	138,137	141,357	107,946	99,635	93,379	91,003
Gurney & Gurney	16,113	16,493	23,746	22,016	22,516	23,041	17,595	16,240	15,220	14,833
Don Bosco - Paterson Catholic										
Rutland										
Young Parent Program (133 Ellison)										
Great Falls Academy (Alabama Ave)										
Boys and Girls Club			53,812					36,803	34,492	33,614
Garrett Morgan Academy			27,470					18,780	17,608	17,160
Hinchliffe Stadium			34,723					23,738	22,256	21,690
John Raad										
Ward Street										
Panther Academy	43,254	44,274	63,743	59,098	60,440	61,849	97,506	89,999	84,348	9,438
The New Roberto Clemente	193,917	198,486	285,770	264,948	270,965	277,281	211,743	195,440	183,169	82,202
New Roberto - K Center		12,720	18,314	16,979	17,365	17,770				178,509
Boris Kroll Sports/Business Acad.		47,427	68,282	63,307	64,745	66,254	33,076	30,529	28,612	27,884
St. Anthony's-Urban Leadership										
New International High School (2008)	188,389	192,827	277,623	257,394	263,240	269,376	205,707	189,868	166,370	173,420
90 Delaware-New Administrative Offices	177,825	180,282	259,561	240,648	246,113	251,851	192,324	177,516		
St Mary's - (PS 4)			71,389	66,187	67,690	69,268	52,896			
St. Theresa - (STARS)	29,729	30,429	43,811	40,618	41,541	42,509	32,462			
St Paul's - Great Falls	25,507	26,108	37,590	34,850	35,641					
Total School Facilities	5,996,405	6,242,445	8,788,567	7,853,413	8,031,765	8,224,291	6,398,144	6,150,011	5,585,936	5,592,600

PATERSON PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2018
(unaudited)

	<u>Coverage</u>	<u>Deductible</u>
Commercial Property		
Building, Personal Property, Equipment Breakdown	500,000,000	50,000
Business Income	2,000,000	48 Hours
Musical Instruments	485,100	5,000
Accounts Receivable	5,000,000	50,000
Valuable Papers	5,000,000	50,000
EDP Equipment	25,000,000	50,000
Newly Constructed or Acquired Property (120 Days)	10,000,000	50,000
Ordinance or Law	10,000,000	50,000
Terrorism	200,000,000	50,000
Earthquake	25,000,000	100,000
Flood (Other than Zone A)	25,000,000	100,000
Flood (Zone A)	2,500,000	500,000
Excess Liability		
General Liability (Per Occurrence / Aggregate)	5,000,000 / 10,000,000	500,000
Automobile Liability (Per Occurrence / Aggregate)	5,000,000 / N/A	1,000,000
Employee Benefits Liability (Per Occurrence / Aggregate)	5,000,000 / 10,000,000	500,000
Policy)	250,000	None
Excess Workers' Compensation & Employer's Liability		
Excess Workers' Compensation	Statutory	750,000
Excess Employer's Liability	Each Accident	750,000
	Disease, Each Employee	750,000
	Aggregate	750,000
Excess Liability - Excess Underlying \$5,000,000		
Excess Layer (Per Occurrence / Aggregate)	5,000,000 / 5,000,000	N/A
Excess Liability - Excess Underlying \$10,000,000		
Excess Layer (Per Occurrence / Aggregate)	5,000,000 / 5,000,000	N/A
Commercial Crime		
Forgery & Alteration, Employee Theft	500,000	5,000
Money and Securities	25,000	2,500
Commercial Auto		
Liability	1,000,000	None
Hired & Non-Owned Liability	1,000,000	None
Auto Physical Damage	Comprehensive	Actual Cash Value
	Collision	Actual Cash Value
		2,000
		2,500
School Board Legal Liability & Employer Practices Liability		
Each Wrongful Act / Aggregate	5,000,000 / 5,000,000	100,000
NFIP - Flood Insurance (School #4)		
Building	500,000	50,000
Contents	500,000	50,000
Public Officials Surety Bond		
Margaret Cherone (Treasurer)	2,000,000	None

Source: District Records

SINGLE AUDIT SECTION

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund and the aggregate remaining fund information of the Paterson Public Schools, in the County of Passaic, New Jersey, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 28, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit on 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Paterson Public Schools' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards or the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

We noted certain matters that were required to be reported to the Paterson Public School in the separate Auditors' Management Report on Administrative Findings - Financial, Compliance and Performance dated January 28, 2019.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Steven D. Wielkotz

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

Ferraioli, Wielkotz, Cerullo & Cuva, P.A.

FERRAIOLI, WIELKOTZ, CERULLO & CUVA, P.A.
Certified Public Accountants
Pompton Lakes, New Jersey

January 28, 2019

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE AND N.J. OMB CIRCULAR 15-08

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

Report on Compliance for Each Major Federal and State Program

We have audited the Paterson Public Schools, in the County of Passaic, New Jersey, compliance with the types of compliance requirements described in the *OMB Compliance Supplements* and the New Jersey State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Paterson Public Schools' major federal and state programs for the year ended June 30, 2018. 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; and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and N.J. OMB Circular 15-08. Those standards, the Uniform Guidance and N.J. OMB Circular 15-08 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 and 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.

Basis for Qualified Opinion on Extraordinary Aid State Grant

As described in the accompanying schedule of findings and questions costs, the City of Paterson Board of Education did not comply with requirements of the Extraordinary Aid grant compliance as described in finding number 2018-001 for Allowable Costs/Cost Principles and Eligibility. Compliance with such requirements is necessary, in our opinion, for the City of Paterson Board of Education to comply with the requirements applicable to that program.

Qualified Opinion on Extraordinary Aid State Grant

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City of Paterson Board of Education complied, in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on the Extraordinary Aid program for the year end June 30, 2018.

Unmodified Opinion of Each of the Other Major Federal and State Programs

In our opinion, the City of Paterson Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2018.

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 type 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 the Uniform Guidance and N.J. 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 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 and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 the Uniform Guidance and N.J. OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Steven D. Wielkotz

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

Ferraioli, Wielkotz, Cerullo & Cuva, P.A.

FERRAIOLI, WIELKOTZ, CERULLO & CUVA, P.A.
Certified Public Accountants
Pompton Lakes, New Jersey

January 28, 2019

Pateron Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2018

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	From	To	Balance at June 30, 2017	Carryover/ (Waiver) Amount	Cash Received	Budgetary Expenditures	Adjustments	Balance at June 30, 2018		(MEMO) GAAP Receivable
											Accounts Receivable	Deferred Revenue	
U.S. Department of Education													
General Fund													
Special Education Medicinal Reimbursement	93.778	N/A	1,276,169	7/1/2017	6/30/2018	(11,572)	-	\$ 1,276,169	\$ (1,276,169)	-	-	-	-
Special Education Medicinal Reimbursement	93.778	N/A	1,090,491	7/1/2016	6/30/2017	(11,572)	-	1,287,741	(1,276,169)	-	-	-	-
Total General Fund													
U.S. Department of Education													
Pass-Through State Department of Education													
Special Revenue Fund:													
Title I, Part A	231	84.010	5010A170030	7/1/2017	6/30/2018	(1,383,236)	(1,383,236)	15,199,273	(15,355,587)	123,969	(2,397,563)	981,982	1,415,581
Title I, Part A	231	84.010	8010A160030	7/1/2016	6/30/2017	(1,383,236)	1,383,236	-	-	-	-	-	-
Title I, Part A	231	84.010	8010A170030	7/1/2016	6/30/2017	958	(232,913)	783,440	(651,885)	-	(1,051,332)	1,049,975	1,357
Title I, SIA	238	84.010A	8010A170030	7/1/2017	6/30/2018	(232,913)	232,913	-	-	-	-	-	-
Title I, SIA	238	84.010A	8010A160030	7/1/2016	6/30/2017	(1,615,191)	-	15,982,713	(15,507,472)	123,969	(3,448,893)	2,031,957	1,416,938
Title I Cluster Total													
Title III, Part A	241	83.365	S865A170030	7/1/2017	6/30/2018	(132,153)	(132,153)	962,358	(943,093)	18,480	(249,686)	155,278	94,408
Title III, Part A	241	83.365	S865A160030	7/1/2016	6/30/2017	(132,153)	132,153	201,537	(171,743)	-	(59,309)	52,786	6,523
Title III, Immigrant	242	83.365	S865A170030	7/1/2017	6/30/2018	(58,117)	(58,117)	-	-	-	-	-	-
Title III, Immigrant	242	83.365	S865A160030	7/1/2016	6/30/2017	(168,470)	-	1,163,895	(1,114,880)	18,480	(308,993)	208,064	100,931
Title III Cluster Total													
IDEA Part B, Basic	250	83.027	H027A170100	7/1/2017	6/30/2018	(1,186,937)	(1,186,937)	7,546,605	(7,331,824)	-	(1,292,631)	820,475	972,156
IDEA Part B, Basic	250	83.027	H027A160100	7/1/2016	6/30/2017	(1,186,937)	1,186,937	6,044,468	(6,044,468)	-	(108,070)	78,614	29,456
IDEA, Preschool	253	84.173	H173A170114	7/1/2016	6/30/2017	(25,475)	(25,475)	215,921	(219,902)	2	(108,070)	78,614	-
IDEA, Preschool	253	84.173	H173A160114	7/1/2016	6/30/2017	(1,232,412)	-	7,762,526	(7,351,720)	2	(1,900,701)	899,089	1,001,612
Special Education Cluster Total													
Full Service Community Schools FIE	473	84.2151	N/A	10/1/2017	9/30/2018	(110,081)	-	408,844	(453,586)	-	(80,114)	33,372	46,743
Full Service Community Schools FIE	473	84.2151	N/A	10/1/2016	9/30/2017	(110,081)	-	516,925	(453,586)	-	(80,114)	33,372	46,743
Full Service Community Schools Cluster Total													
School Improvement Grant(SIG) SCH#06	455	0.000	S377A170031	9/1/2017	8/31/2018	(243,299)	-	1,180,779	(1,289,554)	(49,126)	(342,825)	234,050	108,775
School Improvement Grant(SIG) SCH#06	455	84.337A	S377A160031	9/1/2016	8/31/2017	(243,299)	-	292,425	(49,126)	-	-	-	-
School Improvement Grant(SIG) SCH# NRC	456	84.337A	S377A170031	9/1/2017	8/31/2018	(132,187)	-	1,182,558	(1,202,356)	-	(283,193)	165,395	119,798
School Improvement Grant(SIG) SCH# NRC	456	84.337A	S377A160031	9/1/2016	8/31/2017	(132,187)	-	139,234	(16,052)	-	(628,000)	399,444	228,574
School Improvement Cluster Total													
21st Century CCLC Competitive	474	84.287	S287C170030	9/1/2017	8/31/2018	(19,223)	-	468,444	(556,635)	-	(88,191)	88,191	-
21st Century CCLC Competitive	474	84.287	S287C160030	9/1/2016	8/31/2017	(19,223)	-	61,960	(556,635)	(45,737)	(88,191)	88,191	-
21st Century CCLC Competitive Cluster Total													
Title II, Part A	270	84.367A	S867A170029	7/1/2017	6/30/2018	(175,616)	(175,616)	1,965,566	(1,866,962)	-	(238,478)	161,466	77,012
Title II, Part A	270	84.367A	S867A160029	7/1/2016	6/30/2017	(175,616)	-	336,362	(1,866,962)	-	(238,478)	161,466	77,012
Title II Cluster Total													
Title IV, Student Support & Academic Enrichment Program	280	84.424A	S424A170031	7/1/2017	6/30/2018	-	-	-	(1,650)	-	(2,357)	707	1,650
Adult Education Basic Skills	621	84.002	N/A	7/1/2017	6/30/2018	(249,599)	-	911,180	(1,252,310)	-	(341,130)	-	341,130
Adult Education Basic Skills	621	84.002	N/A	7/1/2016	6/30/2017	(249,599)	-	249,599	-	-	-	-	-
Adult Education Basic Skills Cluster Total													
Carl D. Perkins Voc. Educ. Act	378	84.048	V088A170030	7/1/2017	6/30/2018	(68,300)	-	246,062	(303,227)	-	(62,871)	5,706	57,165
Carl D. Perkins Voc. Educ. Act	378	84.048	V088A160030	7/1/2016	6/30/2017	(68,300)	-	316,362	(303,227)	-	(62,871)	5,706	57,165
Carl D. Perkins Voc. Educ. Act Cluster Total													
Turnaround School Leadership Program	460	460	301.032	10/1/2017	9/30/2018	(134,462)	-	185,248	(185,248)	-	(115,785)	115,785	-
Turnaround School Leadership Program	460	460	61.8127	10/1/2016	9/30/2017	(134,462)	-	319,710	(185,248)	-	(115,785)	115,785	-
Turnaround School Leadership Program Cluster Total													
Emergency Impney Aid	84.938C		S985C18005	7/1/2017	6/30/2018	(4,119,840)	-	32,514,885	(32,204,313)	31,531	(7,734,285)	3,855,589	3,878,696
Sub-total U.S. Department of Education - Special Revenue Funds													

Pateron Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	EAIN Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2017	Carryover/(Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Accounts Receivable	Deferred Revenue	Due to Grantor	(MEMO) GAAP Receivable
U.S. Department of Labor														
Pass-Through State Department of Labor														
New Jersey Youth Corps	451 17245	N/A	N/A	291,000	7/1/2017 6/30/2018	(74,590)	-	198,816	(288,182)	(14,927)	(106,293)	-	-	106,293
Sub-Total U.S. Dept. of Labor	451 17245	N/A	N/A	291,000	7/1/2016 6/30/2017	(74,590)	-	74,590	(288,182)	(14,927)	(106,293)	-	-	106,293
Total Special Revenue Fund						(4,194,430)	-	32,786,291	(32,592,492)	16,604	(7,840,578)	3,855,589	988	3,984,989
U.S. Department of Agriculture														
Pass-Through State Department of Agriculture														
Enterprise Fund														
After-School Snack Program	10550	181N304N1099	N/A	104,079	7/1/2017 6/30/2018	(29,556)	-	98,234	(104,079)	-	(5,845)	-	-	5,845
After-School Snack Program	10550	171N304N1099	N/A	235,645	6/30/2017 6/30/2017	(29,556)	-	29,556	(402,107)	-	-	-	-	-
Summer Food Program	10559	181N304N1099	N/A	402,107	7/1/2017 6/30/2018	-	-	402,107	(5,995,709)	-	(520,621)	-	-	520,621
School Breakfast Program	10553	181N304N1099	N/A	5,995,709	7/1/2017 6/30/2018	(1,327,339)	-	5,475,088	-	-	-	-	-	-
School Breakfast Program	10553	171N304N1099	N/A	6,466,750	7/1/2016 6/30/2017	-	-	1,327,339	(10,585,827)	-	(833,988)	-	-	833,988
National School Lunch Program	10555	181N304N1099	N/A	10,585,827	6/30/2018 6/30/2018	(2,141,511)	-	9,751,839	-	-	-	-	-	-
National School Lunch Program	10555	171N304N1099	N/A	1,640,474	7/1/2017 6/30/2018	-	-	1,640,474	(272,624)	-	(1,633,078)	-	-	-
USDA Commodities Program	10555	181N304N1099	N/A	1,640,474	7/1/2017 6/30/2018	(3,498,406)	-	20,266,148	(18,400,820)	-	-	-	-	1,360,454
Child and Adult Care Food Program - Food	10558	181N304N1099	N/A	272,624	7/1/2017 6/30/2018	-	-	184,196	(250,077)	-	(65,881)	-	-	65,881
Child Nutrition Program Cluster Total						(71,228)	-	71,228	-	-	-	-	-	-
Fresh Fruits and Vegetable Program	10582	181N304L1603	N/A	250,077	7/1/2017 6/30/2018	-	-	-	(18,650,897)	-	-	-	-	-
Fresh Fruits and Vegetable Program	10582	171N304L1603	N/A	334,805	7/1/2016 6/30/2017	(3,569,634)	-	20,531,573	-	-	(1,698,959)	-	-	1,426,135
Total Enterprise Fund						(17,775,636)	-	\$ 54,595,605	\$ (52,519,561)	\$ 16,604	\$ (9,539,537)	\$ 3,855,589	-	\$ 5,411,324
Total Federal Financial Awards														

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an Integral part of this Schedule.

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period From	To	Balance at June 30, 2017		Carryover/(Walkover) Amount	Cash Received	Budgetary Expenditures	Transfers/Adv. of Prior Years' Balances	Balance at June 30, 2018		MEMO	
					Deferred Revenue (Assets/Receivable)	Due to Grantor					(Accounts Receivable)	Unearned Revenue		Due to Grantor
State Department of Education														
General Fund:														
Equitization Aid	18-495-034-5120-078	370,321,212	7/1/17	6/30/18			\$	337,296,060	(374,315,620)					\$
Equitization Aid	17-495-034-5120-078	370,023,727	7/1/16	6/30/17	(36,709,446)		36,709,446							370,023,727
Security Aid	18-495-034-5120-084	11,457,860	7/1/17	6/30/18				9,739,181	(11,457,860)					11,457,860
Security Aid	17-495-034-5120-084	11,457,860	7/1/16	6/30/17	(1,400,026)		1,400,026							11,457,860
Special Education Aid	18-495-034-5120-089	15,948,443	7/1/17	6/30/18				14,926,489	(15,948,443)					15,948,443
Special Education Aid	17-495-034-5120-089	15,948,443	7/1/16	6/30/17	(1,559,913)									15,948,443
PARCC Readiness Aid	18-495-034-5120-098	273,080	7/1/17	6/30/18				245,772	(273,080)					273,080
PARCC Readiness Aid	17-495-034-5120-098	273,080	7/1/16	6/30/17	(27,165)									273,080
Per Pupil Growth Adjustment Aid	18-495-034-5120-097	273,080	7/1/17	6/30/18				245,772	(273,080)					273,080
Per Pupil Growth Adjustment Aid	17-495-034-5120-097	273,080	7/1/16	6/30/17	(27,165)									273,080
Professional Learning Community Aid	18-495-034-5120-101	278,280	7/1/17	6/30/18				250,452	(278,280)					278,280
Professional Learning Community Aid	17-495-034-5120-101	278,280	7/1/16	6/30/17	(14,389)									278,280
Adult Education Program Aid	18-100-034-5120-510	153,195	7/1/17	6/30/18				115,370	(153,195)					153,195
State Aid Public Cluster Total					(39,478,104)		402,297,200		(402,542,558)					800,929,028
Transportation Aid	18-495-034-5120-014	3,180,870	7/1/17	6/30/18				2,862,792	(3,180,870)					3,180,870
Transportation Aid	17-495-034-5120-014	3,180,870	7/1/16	6/30/17	(310,987)			310,987						3,180,870
Non Public Transportation Reimb. Aid	18-495-034-5120-014	141,025	7/1/17	6/30/18				102,620	(141,025)					141,025
Non Public Transportation Reimb. Aid	17-495-034-5120-014	141,025	7/1/16	6/30/17	(102,620)									141,025
Transportation Aid Cluster Total					(413,607)		3,276,399		(3,212,895)					6,695,335
Internal Audit State Aid Reimbursement	18-495-034-5120-028	118,742	7/1/17	6/30/18				92,536	(118,742)					118,742
Internal Audit State Aid Reimbursement	17-495-034-5120-028	117,966	7/1/16	6/30/17	(29,425)			29,425						117,966
Extracurricular Aid	18-495-034-5120-044	3,381,897	7/1/17	6/30/18					(3,381,897)					3,381,897
Extracurricular Aid	17-495-034-5120-044	3,373,261	7/1/16	6/30/17	(3,373,261)			3,373,261						3,373,261
On-Behalf TPAF Pension Contributions	18-495-034-5094-002	26,583,023	7/1/17	6/30/18				26,583,023	(26,583,023)					26,583,023
On-Behalf TPAF Pension Contributions	17-495-034-5094-002	26,583,023	7/1/16	6/30/17				26,583,023						26,583,023
On-Behalf TPAF Long Term Disability Insurance Contributions	18-495-034-5094-004	43,389	7/1/17	6/30/18				43,389	(43,389)					43,389
On-Behalf TPAF Long Term Disability Insurance Contributions	17-495-034-5094-004	43,389	7/1/16	6/30/17				43,389						43,389
Reimburse TPAF Social Security Contribution	18-495-034-5094-003	12,908,301	7/1/17	6/30/18				12,274,947	(12,908,301)					12,908,301
Reimburse TPAF Social Security Contribution	17-495-034-5094-003	13,376,512	7/1/16	6/30/17	(656,771)			656,771						13,376,512
TPAF Social Security Contribution					(64,315,168)		467,221,223		(467,462,977)					886,232,676
Total General Fund														
Special Revenue Fund:														
Auxiliary Services	18-100-034-5120-067	133,762	7/1/17	6/30/18				133,762	(105,119)					105,119
Auxiliary Services	17-100-034-5120-067	118,246	7/1/16	6/30/17					(15,825)					102,421
Compensatory Education	18-100-034-5120-066	20,777	7/1/17	6/30/18				20,777	(18,231)					18,231
Compensatory Education	17-100-034-5120-066	25,761	7/1/16	6/30/17	547					547				25,214
English as a Second Language	18-100-034-5120-068	60,227	7/1/17	6/30/18				60,227	(25,023)					25,023
English as a Second Language	17-100-034-5120-068	60,910	7/1/16	6/30/17	34,914					(34,914)				25,996
Transportation	18-100-034-5120-068	60,910	7/1/16	6/30/17	51,286			214,766	(148,373)					25,996
Transportation	17-100-034-5120-068	60,910	7/1/16	6/30/17						(60,910)				302,004
Chapter 192 Cluster Total														
Handicapped Services:														
Examination and Classification	18-100-034-5120-066	25,299	7/1/17	6/30/18				25,299	(10,021)					10,021
Examination and Classification	17-100-034-5120-066	23,213	7/1/17	6/30/18				23,213	(6,251)					6,251
Corrective Speech	18-100-034-5120-066	14,273	7/1/17	6/30/18				14,273	(10,948)					12,810
Corrective Speech	17-100-034-5120-066	14,273	7/1/16	6/30/17	15,913					(15,913)				10,948
Supplemental Instruction	18-100-034-5120-066	13,340	7/1/16	6/30/17				62,785	(21,590)					12,006
Supplemental Instruction	17-100-034-5120-066	13,340	7/1/16	6/30/17										46,410
Chapter 193 Cluster Total														
Preschool Education Aid	18-495-034-5120-086	48,078,245	7/1/17	6/30/18				43,270,416	(47,540,400)					47,540,400
Preschool Education Aid	17-495-034-5120-086	47,886,405	7/1/16	6/30/17	4,548,037			4,788,641						47,886,405
Preschool Education Aid					4,548,037		48,059,057		(4,807,829)					95,426,811

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this Schedule.

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2017		Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Transfers/ Advances/ Repayment of Prior Years' Balances	Balance at June 30, 2018		MEMO	
				Deferred Revenue (Assets/Receivable)	Due to Grantor					(Accounts Receivable)	Unearned Revenue		Due to Grantor
State Department of Education													
Special Revenue Fund (Continued):													
N.J. Neophyte Aid	18-100-034-5120-064	14,517	7/1/17	6/30/18			14,517	(13,852)				13,852	
Textbook Aid	17-100-034-5120-064	16,311	7/1/16	6/30/17	1,795		25,705	(25,704)	(1,795)		665	14,516	
Nursing Services Aid	18-100-034-5120-070	25,470	7/1/16	6/30/17	3,100		9,805	(9,194)	(3,100)		1	25,704	
Nursing Services Aid	17-100-034-5120-070	9,805	7/1/16	6/30/18	1,631		19,875	(17,372)	(1,631)		2,503	9,194	
Technology Aid Initiative	17-100-034-5120-373	19,875	7/1/17	6/30/18	1,434		69,902	(66,122)	(1,434)		3,780	17,372	
Technology Aid Initiative	18-100-034-5120-509	14,150	7/1/16	6/30/17	7,860				(7,860)			17,372	
Security Aid												12,716	
												121,451	
NI Dept. of Labor													
Workforce Learning Link	N/A	166,500	7/1/17	6/30/18			95,052	(166,500)				166,500	
Workforce Learning Link	N/A	94,000	7/1/16	6/30/17	(29,622)		29,622		(71,448)			94,000	
Adult School Workfund	HSEETANK-17	150,000	7/1/17	6/30/18			86,739	(150,000)				150,000	
Adult School Workfund	HSEETANK-17	150,000	7/1/16	6/30/17	(85,962)		85,962		(61,370)			150,000	
NJ Youth Corps	N/A	465,000	7/1/17	6/30/18	(60,273)		465,930	(465,000)				465,000	
NJ Youth Corps	N/A	465,000	7/1/16	6/30/17	(3,950)		3,950		(186,880)			465,000	
NJ YOUTH RECREATIONAL TRAIL PROG	N/A	17,200	7/1/16	6/30/17	(179,807)		775,227	(781,500)				17,200	
							49,181,737	(48,557,993)	2,201,040		111,465	97,404,375	
Total Special Revenue Fund													
		798,142	7/1/17	6/30/18			798,142	(798,142)				798,142	
							798,142	(798,142)				798,142	
NI School Development Authority													
Capital Project Fund													
School Construction Grants (One-Bid)	40-10-XXXX-XXXX	450,091,410	Not Applicable	Not Applicable			1,975,847	(1,975,847)	(15,000)			450,091,410	
School Construction Grants (Direct)													
JPK Water Infiltration	40-10-036-08-01AD	15,000	Not Applicable	Not Applicable									
School #19 Retaining Walls	40-10-230-08-01AG	39,904	Not Applicable	Not Applicable			5,577	(19,152)				39,904	
School #21 Courtyard Storm Drain	40-10-250-08-01AE	41,894	Not Applicable	Not Applicable							4,063	41,882	
MEK Exterior Doors	40-05-312-08-01AK	113,689	Not Applicable	Not Applicable					(4,051)			113,689	
School #9 Roofing	40-05-130-08-01AN	59,150	Not Applicable	Not Applicable			7,950	(7,950)				59,040	
ERS Water Infiltration	40-10-040-09-01AB	15,000	Not Applicable	Not Applicable					(15,000)			15,000	
New Roberts Clemente - Control System	40-10-502-08-01AO	15,000	Not Applicable	Not Applicable			13,527	(27,102)	(15,000)			15,000	
							68,190	(68,190)				68,190	
							1,989,374	(2,002,949)	(49,051)			451,558,925	
Total Capital Projects Fund													
		193,828	7/1/17	6/30/18			179,970	(193,828)				193,828	
		179,617	7/1/16	6/30/17			36,333		(13,858)			179,617	
							216,333	(193,828)	(13,858)			373,445	
							216,333	(193,828)	(13,858)			373,445	
Total State Financial Assistance Subject to Single Audit Determination													
							\$ 519,406,799	\$ (519,015,890)	\$ 2,151,989	\$ (5,809,251)	\$ 12,155,185	\$ 111,365	\$ (43,255,471)
													\$ 1,436,367,563
NI Department of Agriculture													
Enterprise Fund													
State School Lunch Program (State Share)	18-100-010-3350-023	193,828	7/1/17	6/30/18			179,970	(193,828)				193,828	
State School Lunch Program (State Share)	17-100-010-3350-023	179,617	7/1/16	6/30/17			36,333		(13,858)			179,617	
							216,333	(193,828)	(13,858)			373,445	
Total Enterprise Fund													
							\$ 519,406,799	\$ (519,015,890)	\$ 2,151,989	\$ (5,809,251)	\$ 12,155,185	\$ 111,365	\$ (43,255,471)
State Assistance Not Subject to Major Program Determination													
TPAF Pension							(27,228,127)	27,228,127					
TPAF LTDR							(43,389)	43,389					
TPAF Post Retirement Medical Contributions							(17,586,068)	17,586,068					
SDA School Construction Grants							(1,975,847)	1,975,847					
Total State Financial Assistance Subject to Major Program Determination Calculation													
							472,573,368	(472,182,459)					

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this Schedule.

NOTE 1. GENERAL

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance present the activity of all federal and state award programs of the Paterson Public Schools. The Board of Education is defined in Note 1 to the Board's basic financial statements. All federal and state awards received directly from federal and state agencies, as well as federal and state awards passed through other government agencies is included on the Schedules of Expenditures of Federal Awards and State Financial Assistance.

NOTE 2. BASIS OF ACCOUNTING

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(D) and 1(E) to the Board's basic financial statements. The information in these schedules is presented in accordance with the requirements of *2 CFR 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ in amounts presented in or used in the preparation of the basic financial statements.

NOTE 3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the last state aid payment in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, that payment is not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payment in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the last state aid payment in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

NOTE 3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS, (continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$(229,085) for the general fund and \$-0- for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board’s basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Total</u>
General Fund	\$1,276,168	\$467,115,150		\$468,391,318
Special Revenue Fund	32,592,494	48,557,994		81,150,488
Capital Projects Fund		1,989,374		1,989,374
Debt Service Fund		798,142		798,142
Food Service Fund	<u>18,650,897</u>	<u>193,828</u>	<u> </u>	<u>18,844,725</u>
Total Financial Assistance	<u>\$52,519,559</u>	<u>\$518,654,488</u>	<u>\$0</u>	<u>\$571,174,047</u>

NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

NOTE 5. OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. Revenues and expenditures reported under the U.S.D.A. Food Distribution Program represent current year value received and current year distributions respectively. TPAF Social Security Contributions represents the amount reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2018. The amount reported as TPAF Pension Contributions represents the amount paid by the state on behalf of the District for the year ended June 30, 2018.

NOTE 6. ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits Contributions and School Construction Grants are not subject to a State single audit and, therefore, the amount of \$46,833,431 of on-behalf payments is excluded from major program determination.

NOTE 7. INDIRECT COST RATE

The Paterson Public Schools has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 8. SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Grant Guidance); amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the Schedule of Expenditures of Federal Awards. The following funds by program are included in schoolwide programs in the school district:

<u>Program</u>	<u>Total</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	\$15,907,471
Title II, Part A: <i>Improving Teacher Quality State Grants</i>	1,866,962
Title III: <i>English Language Acquisition State Grants</i>	<u>1,114,836</u>
Total	<u>\$18,889,269</u>

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- 1. Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported
- 2. Material weakness(es) identified? _____ yes X no

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

Federal Awards

Internal Control over major programs:

- 1. Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported
- 2. Material weakness(es) identified? _____ yes X no

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200 section .516(a) of the Uniform Guidance? _____ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>		<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.550 10.553 10.555 10.559	(A)	181NJ304N1099	Child Nutrition Cluster
84.367	(A)	S367A160029	Supporting Effective Instruction State Grants
84.377	(A)	S377A160031	School Improvement Grants
84.002	(B)	N/A	Adult Education - Basic Grant to States

Note: (A) - Tested as Major Type A Program.
(B) - Tested as Major Type B Program.

Dollar threshold used to distinguish between type A and type B programs: \$1,510,097

Auditee qualified as low-risk auditee? X yes _____ no

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section I - Summary of Auditor's Results, (continued)

State Awards

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? X yes no

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

Internal Control over major programs:

1. Significant deficiencies identified that are not considered to be material weaknesses? X yes none reported

2. Material weakness(es) identified? yes X no

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 15-08 as applicable? X yes no

Identification of major programs:

<u>GMIS Number (s)</u>	<u>Name of State Program</u>
495-034-5120-78/ 495-034-5120-89/ 495-034-5120-84/ 495-034-5120-98/ 495-034-5120-97/ 495-034-5120-101/ 100-034-5120-510	<u>State Aid Public Cluster:</u> Equalization Aid/Special Education Categorical Aid/Security Aid/PARCC Readiness Aid/Per Pupil Growth Aid/Professional Learning Community Aid/Adult Education Program Aid
495-034-5120-044	Extraordinary Aid
495-034-5094-003	Reimbursed TPAF Social Security Contribution
495-034-5120-086	Preschool Education Aid
495-034-5120-017	Debt Service Aid Type II

Note: (A) - Tested as Major Type A Program.
(B) - Tested as Major Type B Program.

**SCHOOL DISTRICT OF THE CITY OF PATERSON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs

FEDERAL AWARDS

None.

**SCHOOL DISTRICT OF THE CITY OF PATERSON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018
(continued)**

*Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs
(Continued)*

STATE AWARDS

Finding 2018-001

Information on the state program:

Extraordinary Special Education Aid, NJCFS # 100-034-5120-473

Criteria or specific requirement:

A district must complete and maintain documentation to support each student's Extraordinary Special Education Aid (EXAID) application. This documentation includes, amongst other items, the services to be provided to each EXAID student, and the associated direct instructional costs for such services. These services must be called for in the individual student's IEP. The associated costs to provide these services, i.e. direct instructional costs, must also be supported by verifiable cost documentation.

Condition:

A limited number of individual EXAID applications had services provided to students which were not required by their IEP. Furthermore, a limited number of EXAID applications had direct instructional costs which could not be supported by verifiable cost documentation.

Questioned costs:

Unknown.

Context:

Each student's EXAID application must contain services which are required by the individual student's IEP. All direct instructional costs listed on each student's EXAID application must be supported by verifiable cost documentation.

Effect:

By submitting EXAID applications with services that are not explicitly required by an IEP, or direct instructional costs that are not supported by verifiable cost documentation, the District is not in compliance with the Extraordinary Special Education Aid requirements.

Cause:

Unknown.

Recommendation:

The District should ensure that all information being reported on each student's EXAID application is accurate and supported by the necessary documentation.

Management's response:

The district has reviewed this finding and has indicated corrective action will be taken.

**SCHOOL DISTRICT OF THE CITY OF PATERSON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018
(continued)**

*Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs
(Continued)*

STATE AWARDS, (continued)

Finding 2018-002

Our audit of the District’s Application for State Schools aid (ASSA) indicated the following:

- The District’s supporting workpapers for the ASSA-Private Schools Handicapped classification included more students than were actually listed on the submitted ASSA Onroll Report. The 22 handicapped students excluded from the ASSA submission were identified and began receiving related services prior to October 15th. Students identified prior to October 15th must be reported in the current year by the October 15th reporting deadline.
- The school registers did not display similar student information that was shown on the ASSA supporting workpapers.
- Dates on the Direct Certification Lists for the Low-Income group of students had passed the ASSA submission date.
- Students who were considered low-income on the ASSA did not have a Household Survey, nor were they listed on the Direct Certification list.
- There were multiple instances in which students on the DRTRS Summary were listed as attending a different school than what the students were listed as on the ASSA workpapers and school registers.

State Program Information:

Equalization Aid	18-495-034-5120-078
Security Aid	18-495-034-5120-084
Special Education Aid	18-495-034-5120-089
PARCC Readiness Aid	18-495-034-5120-098
Per Pupil Growth aid	18-495-034-5120-097
Professional Learning Community Aid	18-495-034-5120-101
Adult Education Program Aid	18-100-034-5120-510

Criteria or Specific Requirement:

State Aid/Grant Compliance Supplement

**SCHOOL DISTRICT OF THE CITY OF PATERSON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018
(continued)**

*Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs
(Continued)*

STATE AWARDS, (continued)

Finding 2018-002, (continued)

Condition:

Several requirements of the State ASSA procedures at the District were either out of compliance, inaccurate, or unable to be verified through audit procedures.

Questioned Costs:

None

Context:

The District is required to prepare and submit various documentation to the State of New Jersey in accordance with the ASSA procedures.

Effect:

By not adhering to all the requirements of the ASSA procedures, the District is not in compliance with the State Aid grant Compliance requirements.

Recommendation:

With respect to the Application of State School Aid (ASSA), it is recommended that:

- The private school must establish and implement procedures to ensure reporting of Special Education Categorical Aid for all students who are identified and receiving related services prior to the October 15th ASSA reporting deadline.
- The district should update information to display correspondingly on both reports.
- Process all students before the ASSA submission date.
- All students considered Low-Income should be listed under the Direct Certification list or have a Household Survey on file.
- Be aware of information and update accordingly to display records correctly on all reports.

View of Responsible Officials and Planned Corrective Action:

Management has reviewed these findings and has indicated procedures will be implemented to ensure corrective action is taken.

**SCHOOL DISTRICT OF THE CITY OF PATERSON
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE YEAR ENDED JUNE 30, 2018**

STATUS OF PRIOR YEAR FINDINGS

Finding 2017-001

Condition:

Student counts as reported on the ASSA Low Income were not accurately supported by District workpapers. In addition, certain household information surveys were not provided for audit.

Current Status:

Corrective action was taken.

Finding 2017-002

Condition:

A check was issued and made payable to a vendor which differed from the vendor reflected on the purchase order and check register.

Current Status:

Corrective action was taken.