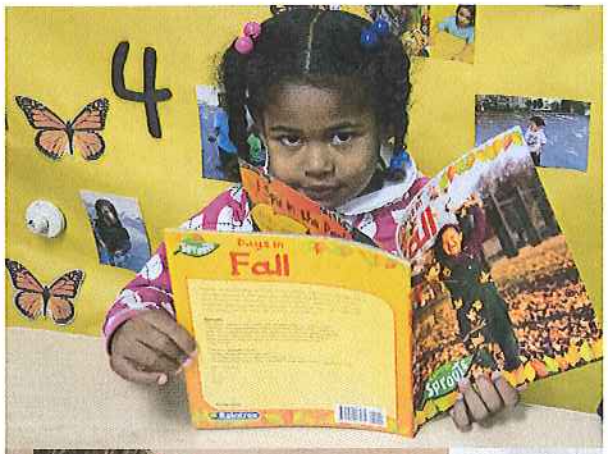
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2012

"ALL CHILDREN CAN LEARN"



Paterson Public Schools
90 Delaware Avenue
Paterson, New Jersey 07503

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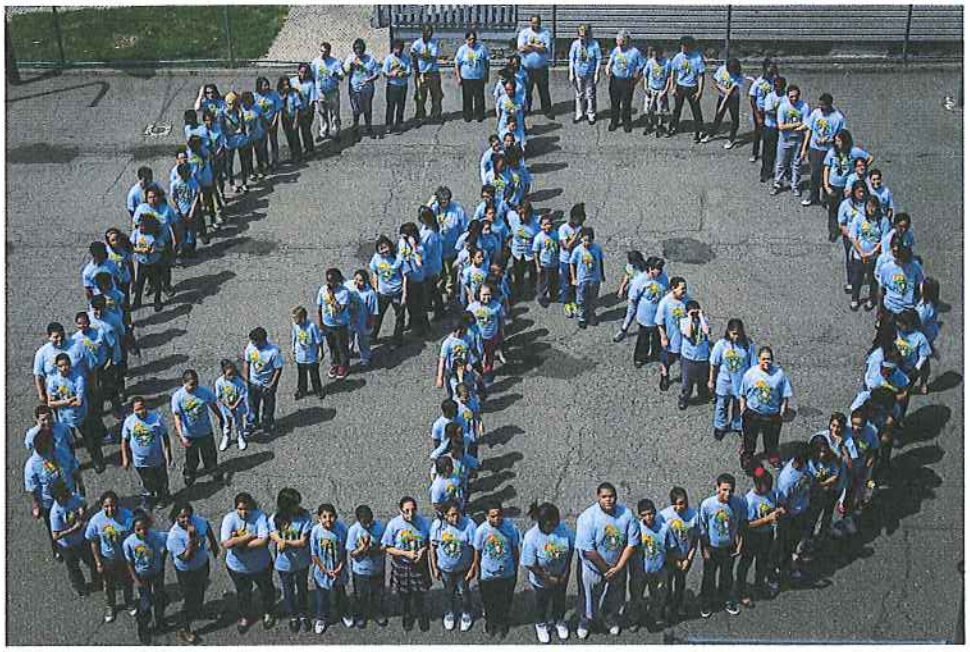

PREPARED BY:

Paterson Public Schools
Business Office
Ms. Daisy Ayala
Interim School Business Administrator

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INTRODUCTORY SECTION

PATERSON PUBLIC SCHOOLS

Business Services
90 Delaware Avenue
Paterson, New Jersey 07503
Tel: 973-321-0772
Fax: 973-321-0899

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

Daisy Ayala
Interim School Business Administrator

November 26, 2012

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

Dear Commissioner Irving and Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the Paterson Public School District (the "District") for the fiscal year ended June 30, 2012, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the District. To the best of our knowledge and belief, the data presented in this report are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

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

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 organizational 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's 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.

  Generally accepted accounting principles (GAAP) requires that the management provides 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 is designed to complement the MD&A and should be read in conjunction with it. The MD&A of the Passaic Public Schools can be found immediately following the report of the independent auditors.

- **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 Passaic 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 Passaic 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 Passaic 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 Passaic 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 Passaic 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 expenditures for federal and state grants, notes to the schedules of expenditures of 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 one of three state-operated districts in the state of New Jersey. It 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 31 statewide 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 in these districts under the supervision of the New Jersey Schools Development Authority. The school system has 30,000 students who speak 25 different languages. The school system currently has 52 schools with 5,000 full and part-time employees, with a 2011-12 budgeted per pupil expenditure of $16,223.

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

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 2011-12 school year, its twenty first (21st) year of state control.

This "State Operated" status permits full supervison of the District by a State District Superintendent of Schools appointed by the State Board of Educaton, upon the recommendation of the Commissioner of Education. The State District Superintendent has broad authority for the operation of the Paterson Public Schools, including fixing and determining the amount of money necessary to be appropriated for he ensuring school year and shall certify the amount to be raised by special district tax for school purposes.

The Board of Education has only those rights, powers and privileges of an advisory board. (NJSA 18A:7A-47)

In the 2010-11 school year Business Office leadership changes included the dismissal of the School Business Administrator and Assistant Superintendent for Business. Interim Co-Business Administrators were appointed to manage the budget process for the period January 1, 2011 through June 30, 2011.

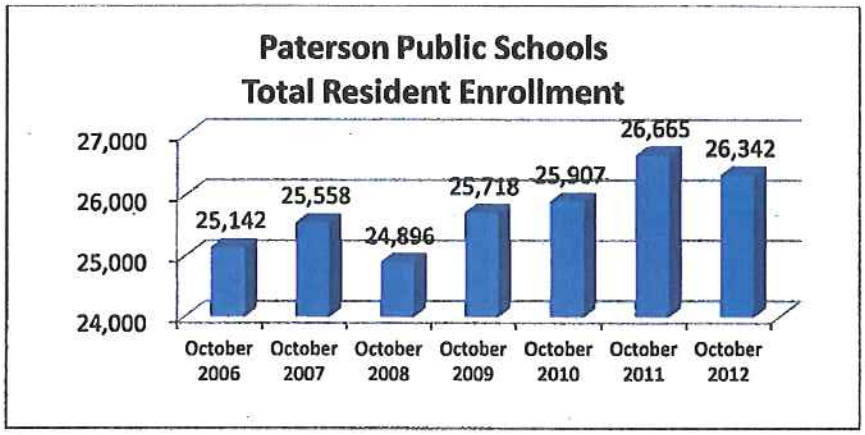
In the August 2011 a School Business Administrator was appointed. She resigned and her duties were terminated in December 2011. An Interim School Business Administrator was appointed in January 2012 serving the balance of the 2011-12 school year and into the 2012-13 school year. The District at this reporting is engaged in an active process of retaining a School Business Administrator.

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.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.

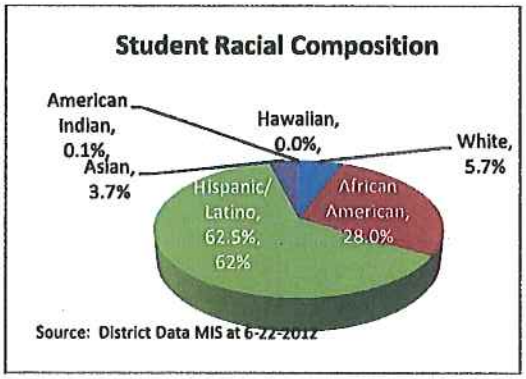
The resident enrollment trend data below reflects enrollment from 2006 through 2012.



Student Racial Demographic

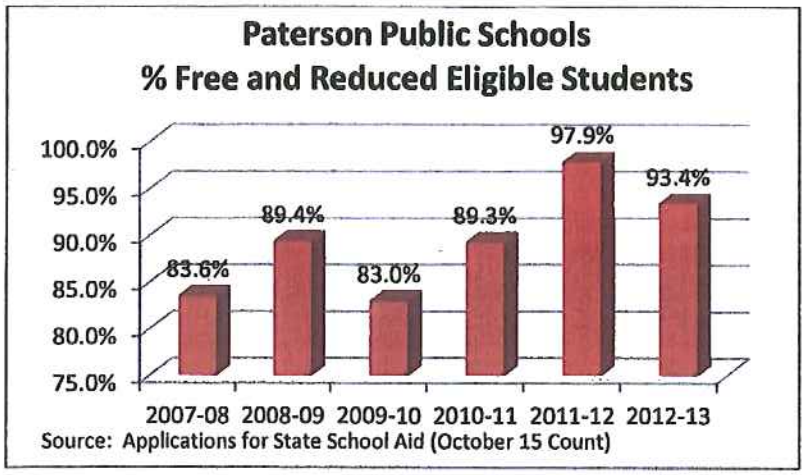
The District reports the following that largest percentage of students enrolled were Hispanic/ Latino representing 62.5% of the student population on June 22, 2012. The African American student population represented 28.0% of student population. Students reported as White represented 5.7% of the student population, with Asian students representing 3.7% and American Indians representing 0.1%. There were 13 Hawaiian/ Pacific Island students enrolled. The number of male students out numbered female student by 880.

Enroll Students on June 22, 2012	Male	Female	Total	% Enrolled
White	828	697	1,525	5.7%
African American	3,848	3,654	7,502	28.0%
Hispanic/ Latino	8,655	8,124	16,779	62.5%
Asian	511	485	996	3.7%
American Indian	5	12	17	0.1%
Hawaiian/ Pacific Islands	9	4	13	0.0%
TOTAL	13,856	12,976	26,832	100.0%

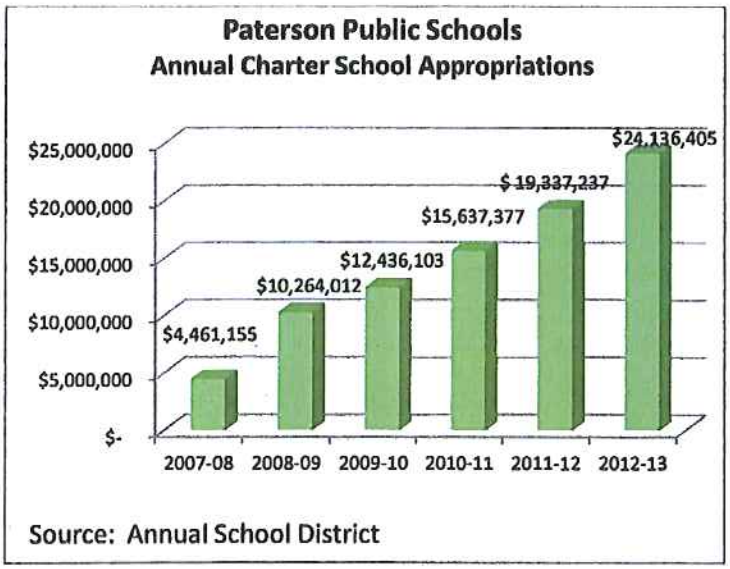


Free and Reduced Price Meal Eligibility

Paterson Public Schools has a high number of students eligbile for free and reduced priced meal subsidy based on criteria established by the United States Department of Agriculture (USDA). Free and reduced price meals elibility impacts the District's State Aid in the category of "at-risk/ low income," and with federally funded Title I of No Child Left Behind. Paterson Public Schools October 15, 2011 count for 2012-13 state aid reflected 93.4% of its children eligible for free and reduced price meal subsidy.



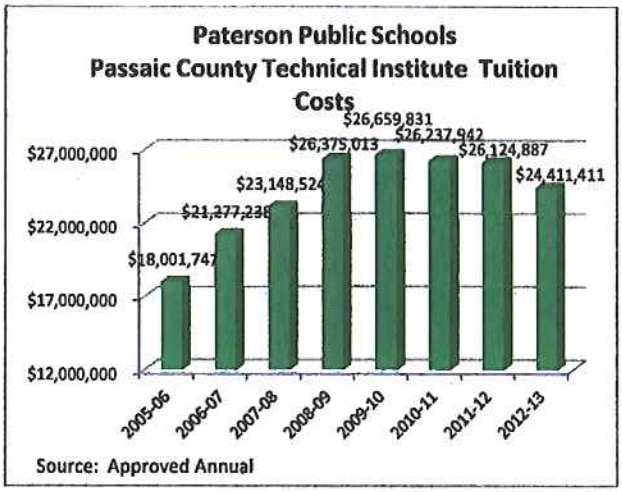
The Paterson Public Schools sends students to state approved charter schools, to the Passaic County Technical Institute and to special education placements. Sending students represents a cost item in the annual budget but is reflective of the lack of capacity to house these students in the school buildings owned and or operated by the Paterson Public Schools. Charter School appropriations for 2012-13 were $24,136,405 for 1,809 pupils enrolled.



School Year	Charter School Pupils Enrolled
2007-08	451
2008-09	458
2009-10	988
2010-11	1,012
2011-12	1,166
2012-13	1,809

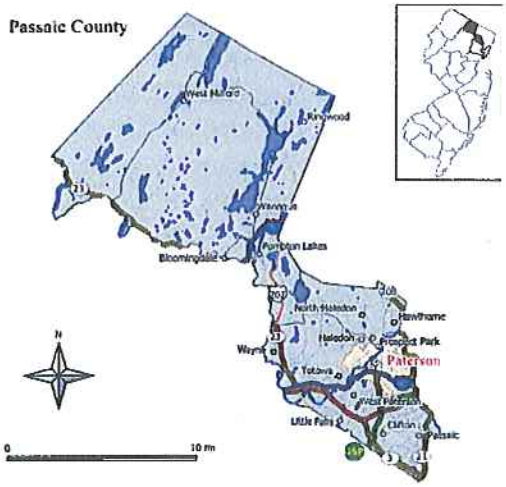
The District has appropriated $24,411,411 in its 2012-13 budget to educate 2,064 students at the Passaic County Technical Institute.

School Year	Regular Students	SPED Students	Total Students Enrolled
2005-06	1673	75	1748
2006-07	1717	75	1792
2007-08	1880	76	1956
2008-09	2151	81	2232
2009-10	2090	99	2189
2010-11	2083	81	2164
2011-12	2083	75	2158
2012-13	2003	61	2064



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 the "Silk City" for its dominant role in silk production of silk during the latter half of he 19th century. The 2010 US Census demographic data notes that Paterson is reflects 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. 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 $74 million; however, due to the City's ongoing economic distress, its actual contribution has been about half of that levy. Under the School Funding Reform Act of 2008, the District increased the City's contribution by the 4% allowed, raising the City levy to $38.96 million.

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

District Factor Groupings

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

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

MAJOR INITIATIVES

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

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

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

The information gathering and strategic analysis process involved the collection of information from multiple sources to assess District performance as well as strengths or accomplishments and challenges. Sources of information included written reports generated by the District and the New Jersey Department of Education, meeting minutes and notes from Board and staff meetings, and anecdotal information from focused discussions with individual and small groups of internal and external stakeholders. This information was strategically analyzed to determine recurring patterns and themes. From this process, a new vision and mission emerged for the District as well as the State District Superintendent's go-forward action plan.

Issues or challenges arising from recurring patterns and themes resulted in the identification of four priorities – goals aligned with each priority – as well as strategies for goal attainment. After drafts and reviews in community forums additional feedback and input was solicited from all stakeholders for the purpose of validation. Each priority and a sampling of goals and strategies, as well as the new vision and mission, were shared with 4,000 District teachers, administrators, and other staff.

Components of *Bright Futures* include a vision, mission, as well as four priorities with goals and strategies for their attainment stated as follows:

Vision Statement:

To be a leader in educating New Jersey's urban youth.

Mission Statement:

To prepare each student to be successful in the institution of higher education of their choosing and in their chosen career.

Strategic Plan—District Priorities and Goals

Priority I: Effective Academic Programs

Goal 1: Increase Student Achievement
Goal 2: Create Healthy School Cultures
Goal 3: Improve Graduation Rate, Reduce Dropout Rate
Goal 4: Improve Internal Communication
Goal 5: Progression Planning For School and Administrative Positions
Goal 6: Increase Academic Rigor
Goal 7: Professional development (teachers and administrators)

Priority II: Safe, Caring and Orderly Schools

Goal 1: Create Schools with Healthy School Cultures and Climates
Goal 2: Improve Student Discipline
Goal 3: School Uniforms (elementary/middle)
Goal 4: Student Advisories
Goal 5: Character Education
Goal 6: Review and Revise Student Assignment/School Choice Plan
Goal 7: Clean and safe facilities that meet 21st century learning standards

Priority III: Family and Community Engagement

Goal 1: Create Family and Community Engagement Plan
Goal 2: External Communications Plan
Goal 3: Customer Service Focus (Schools)
Goal 4: Partnerships with Community Organizations, Agencies, and Institutions
Goal 5: Full Service Schools (Community Schools)
Goal 6: Parent Education

Priority IV: Efficient and Responsive Operations

Goal 1: Increase Accountability for Performance
Goal 2: Customer Service Focus
Goal 3: Increase Capacity

District Initiatives and Transformation Strategies for 2011-2012

In the 2011-12 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 are designed to:

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

Priority I: Effective Academic Programs
The Paterson Innovation Zone

For the 2011-2012 school year, the District divided the schools into groups. Seventeen schools constituted the *Paterson Innovation Zone*, a pilot effort to implement with fidelity a data driven instructional delivery system. The University of Pittsburgh was engaged to assist with this endeavor, with the exception of the two SIG (federally Schools Improvement Grants) schools. Seton Hall University provides support to SIG schools. All other strategies and initiatives are being implemented district-wide.

In the initiation of the *Paterson Innovation Zone*, the District took a major step toward accelerating improvements in academic and non-academic outcomes. The aim of this pilot initiative is to accelerate student achievement by creating an aligned instructional system, building capacity among teachers and principals, creating a strong district-level support system, and involving parents and community partners.

All *Paterson Innovation Zone* schools were tasked with:

1. Employing the "managed instruction" theory of action.
2. Benchmarking and setting academic targets: analyze test scores and establish academic and non-academic performance targets for District identified indicators of success.
3. Implementing with fidelity the University of Pittsburgh's Principles of Learning instructional model to build capacity among teachers and administrators.
4. Participating in targeted and focused professional development by the Institute for Learning for teachers and administrators.
5. Implementing with fidelity the Paterson Effective Schools' Model.
6. Piloting implementation of the national Common Core Standards.
7. Piloting the District's performance-based assessment and pay systems.

The University of Pittsburgh's Institute for Learning

The Institute for Learning (IFL) is a non-profit organization dedicated to improving the education and achievement of all students, especially those traditionally underserved. Their research-based curriculum materials, assessments, tools and professional development build the capacity of teachers, administrators, and systems to provide students with high quality instruction and learning opportunities that align with existing state standards, and transition to the new Common Core State Standards and emerging assessments. Their work is rooted in the research on teaching and learning that confirms that virtually all students, if they work hard at the right kinds of learning tasks, in the right kinds of environments, are capable of high achievement.

The Institute for Learning Principles of Learning are:

1. Organizing for Effort
2. Clear Expectations
3. Fair and Credible Evaluations
4. Recognition of Accomplishment
5. Academic Rigor in a Thinking Curriculum
6. Accountable Talk®
7. Socializing Intelligence
8. Self-management of Learning

Renaissance Learning Star Assessments: A Robust Assessment System

Renaissance Learning is a leading provider of technology-based school improvement and student assessment programs for K12 schools. *Renaissance Learning's* tools provide daily formative assessment and periodic progress-monitoring technology to enhance core curriculum, support differentiated instruction, and personalize practice in reading, writing and math. *Renaissance Learning* products help educators make the practice component of their existing curriculum more effective by providing tools to personalize practice and easily manage the daily

activities for students of all levels. As a result, teachers using Renaissance Learning products accelerate learning, get more satisfaction from teaching, and help students achieve higher test scores on state and national tests.

Renaissance School Excellence (RSE) is a multi-year process that is designed to use *Renaissance* best practices to achieve the highest academic growth for all students. RSE will:

- Work directly with schools and District administration
- Focus on maximizing academic learning time
- Promote appropriate practice on core objectives
- Monitor teacher and student progress
- Help change the culture of the school
- Build skills needed for college and careers

STAR assessments provide valid data quickly. New *Renaissance* STAR Reading Enterprise and STAR Math Enterprise assessments offer expanded skills-based testing and new reports that provide data for screening, instructional planning based on skills mastery, progress monitoring, and standards benchmarking. New tools and new content also help answer key questions to improve instruction. STAR assessments are also aligned to standards for all 50 states and the District of Columbia. In September 2011, the Paterson Public School District engaged Renaissance Learning to begin the institution of Star Assessment System (Star Reading and Star Math) in Paterson Schools. Initial testing and data analysis occurred during the first nine-week grading period for all students in the 17 Innovation Zone Schools. Beginning the second nine-week grading period, all Non-Zone schools (34) began administering Star Reading and Math assessments to all students.

Quality Leadership and Quality Teaching: The State Common Core Standards

In order to teach and implement the new Common Core, the District has purchased and trained all K–12 level teachers on the new standards in mathematics and will complete language arts training in January 2012. The District adopted new curriculum maps, as developed by Focal Point.

Administrator and Teacher Evaluation Systems

The District has aggressively developed new comprehensive evaluation systems for teachers and administrators (school and District-level) with the assistance of Mike Miles and Focal Point. The systems are weighted 50% on performance and professional practice indicators and 50% for student assessment (test) data. The District has fully implemented a new Learning Walk Tool based on the new expected performance outcomes for teachers. Training sessions for all leaders from supervisors and above in the proper execution of this observation tool was completed on December 15, 2011. The Superintendent's cabinet was also trained by Mike Miles to ensure inter-rater reliability. Both the administrator and teacher performance evaluation tools have been created in partnership with Focal Point and initial roll-out has begun with training sessions on October 2011 for the performance tools for principals and November 2011 for teacher evaluation.

Eleven schools in the District will pilot the teacher evaluation system during the 2012-2013 school year. The teacher evaluation will be expanded to all schools during the 2013-2014 school year. The new administrator evaluation systems for principals and District staff will be used to evaluate all principals and District office administrators in the 2012-2013 school year.

Evaluation of Special Education and English Language Learning Programs

More than one fourth of students enrolled in Paterson schools are being served in either a special education or English Language Program. Unfortunately, the students in these programs represent the two lowest performing subgroups in the school District.

To significantly improve academic outcomes for these students, the District has contracted with Montclair State University to conduct a comprehensive evaluation of the special education program. The University of Pittsburgh has been contracted to evaluate the English Language Learner Program. Both contractors will make recommendations for program improvements to significantly improve the quality of teaching and other services intended to bring about dramatic increases in students academic outcomes.

Priority II: Safe, Caring and Orderly Schools
Paterson Effective Schools' Model

The Paterson Effective Schools' Initiative includes ten dimensions of school effectiveness designed to fundamentally change the culture and climate of schools as well as the District's central offices. Grounded in The Seven Correlates of Highly Effective Schools (Larry Lezotte) as well as research and practice on professional development and school culture, Paterson's initiative is patterned after similar models successfully implemented in the Hillsborough County Schools in Tampa, Florida and the Providence Public Schools, Providence, Rhode Island.

Each of the model's dimensions includes indicators that define effective practice and specific observable practices that must be implemented in each school. These dimensions, indicators, and practices will also:

1. Provide a blueprint or roadmap for creating and maintaining effective schools.
2. Serve as a curriculum for continuous professional development for school and District administrators and teachers.
3. Provides a tool for gathering consistent information to determine a school's strengths and areas in need of improvement in the context of effective schools research and practice.
4. Provides uniform expectations and practices for all schools.
5. Serve as the basis for assessing the effectiveness of individual schools.
6. Provides a common set of "Correlates" or "Dimensions" through which Comparability of Education Quality can be assessed and assured – a lens through which all schools can be viewed.

Priority III: Family and Community Engagement
Expansion of Full Service Community Schools

A Full Service Community School is a school in which service agencies and schools co-locate and partner to meet a wide range of students' social, emotional, and academic needs, using the school building as a hub. Through these partnerships, students and families benefit from the services such as a mental health counseling, bilingual family caseworkers, after-school academic enrichment and remediation, a health center, dental care, recreation, and nutrition counseling.

The mission of Paterson Public Schools Service Community School is to ensure that 100% of Paterson Public Schools' students graduate high school prepared for college and career ready. The District opened two full service community schools in 2011-12 year, bringing the total to three (3) full service schools: School #5, New Roberto Clemente, and Dr. Frank Napier Academy. Each school location is opened expanded hours and provide a wide array of academic, health, social, recreation, parent education, adult ESL and other services to their respective communities.

In the 2011-12 school year 943 parents have been serviced by Adult and Family Services and other partnering agencies and 1605 students have received academic support services, social services, fine arts, recreation, and health services before, during, and after school. The program is currently supported by a three-year $2.4 million federal grant.

Paterson Parent University Statistics

Parent University is a Family & Community Engagement district-wide parent education program that offers a variety of parental support capacity building opportunities for parents. The total increase in participation was up in excess of 14%. Additionally, attendance for Paterson's annual district-wide Parent Conference increased from 200 participants in 2009 to approximately 1700 participants in 2011.

External Communications - New District Website

In its efforts to improve internal and external communications with key stakeholders, Paterson Public School District launched a new and improved web site in April 2012. The new site is customer-centric, and reflects best practices in web design and navigation. Changes to the District site include:

- Better navigation through the use of dropdown menus
- Easy-to-view listing of upcoming District events
- User-friendly organization of District information including District reports and department contacts
- Improved language translation capabilities from page to page
- Enhanced "Contact Us" page
- Ability to join the District's e-mail list to receive District Hilites (biweekly newsletter) and other District announcements

Priority IV: Efficient and Responsive Operations
Leadership, Management, & Assessment Support

Consultants Dr. Michael Osnato, Dr. Daniel Gutmore, and Dr. Marbella Barrera, are proving phenomenal assistance with capacity building among District and school administrators. Drs. Osnato and Gutmore are advising the Superintendent in planning and decision-making in critical academic and non-academic areas and initiatives. Both are also mentoring and guiding the Deputy Superintendent, Assistant Superintendents, and Chiefs. Dr. Barrera is providing extremely valuable assistance to principals, teams of teachers, and to District staff including the assessment staff and the Deputy Superintendent in the disaggregation and interpretation of student assessment data. Faculty at Seton Hall University is also supporting school improvement efforts at the two schools that were awarded School Improvement Grants (SIG) from Race to the Top competition. A consultant and a liaison assigned to the District by the Department of Education also advise and guide the District finance division.

The American Productivity Quality Center (APQC)

The American Productivity Quality Center (APQC) has been focused on providing organizations around the world with the information they need to work smarter, faster, and with confidence. Every day they uncover the processes and practices that push organizations from good to great. As one of the world's leading proponents of process and performance improvement, APQC's mission is to help organizations around the world improve productivity and quality by:

- Discovering effective methods of improvement,
- Broadly disseminating findings, and
- Connecting individuals with one another and with the knowledge they need to improve

APQC's education work in Paterson Public Schools involves a focused, highly-facilitated process re-design services for the Paterson School District division and department heads who are tasked with the creation of a transformational support system for schools. The aim is to revise or create essential processes and procedures that improve efficiency, effectiveness and are user and customer friendly. Early phases of this work are focusing on the following:

- Introduction of Process and Performance Management and how it has been used to dramatically improve support for failing schools
- Introduction of a powerful methodology for continuous improvement
- Mapping of current state for high level processes; instructional and operational
- Identification and prioritization of current processes that could benefit from Process Improvement and Process Redesign; instructional and operational
- Review current strategic plan and measurement systems for alignment with new process designs
- Cost/Benefit Analysis measurement using Process and Performance Management – how to measure and maximize return
- Identification of current obstacles that impede a laser-like focus on enabling high-quality instruction in the classroom
- Identify and outline change management activities to prepare the organization for the process design/ redesign activities

Teams have been formed and processes are currently being addressed including: Curriculum, Student Assessment, Hiring, Employee Benefits, Payroll, Budget, Staffing, School Choice, Student Registration and Facilities Work Order.

System-wide Framework for Transformation 2012-2013

A bold system-wide framework for transformation has been developed to continue improving the overall performance of Paterson Public Schools. This framework focuses on three (3) key areas:

1. School-based Transformation,
2. Effective Academic Programs, and
3. Staffing Changes and Reductions.

School-Based Transformation

1. Close and/or reconfigure the District's lowest performing schools, targeting six (6) elementary schools and two (2) high school academies over the next two years. These strategically selected schools will undergo specific changes including: administration and/or teaching staff, grade reconfiguration, curriculum, or closure based upon the educational program and facility needs of the District. The newly configured schools will have an increased focus on family and community engagement. Paterson Public Schools (PPS) is committed to achieving at least 10% gains per year based on the in 2012 NJ ASK and HSPA scores in all reconfigured schools.

2. Create more high-performing District magnet schools to support accelerated learning opportunities for academic achievers. PPS will open the Paterson Academy for the Gifted & Talented for high performing students in grades 4-8 by September 2012. PPS will also begin the process to open a magnet International Baccalaureate (IB) Middle School linked to Paterson's International High School by September 2014. Additionally, PPS will reinstate the Academy for Performing Arts for grades 5-8 linked to Rosa L. Parks School of Fine and Performing Arts. Magnet schools will be co-located at under enrolled school facilities.

3. Continue to partner with charters to support reforms, share services and collaborate on innovative practices within the District.

Effective Academic Programs

4. Expand early childhood opportunities and strengthen K-4 program to focus on literacy. Early childhood classrooms will be developed or expanded at schools located in neighborhoods that are currently underserved for pre-school (see chart). The expansion of district-run early childhood programs will allow Paterson Public Schools to discontinue costly contracts with underperforming pre-school providers and align the Pre-K curriculum with that of K-4 Common Core standards. PPS will also implement a comprehensive early childhood literacy campaign in all District schools from

Kindergarten through 4th grade. PPS will increase the number of district-run early childhood seats by 150 in 2 years and will have every student reading on grade level by the 3rd grade.

5. Strengthen programs for Limited English Proficient (LEP) and Special Education (SPED) students. Paterson Public Schools will develop a "newcomers" program that will promote rapid language acquisition and foundational literacy skills for LEP students in order to successfully transition into mainstream District classrooms. Additionally, recommendations from Montclair State University's study on PPS's special education program will be implemented to improve SPED performance. SPED students will be reassigned to their home schools to increase "time on task". PPS will pilot the Newcomers' Learning Center at School 11 to serve approximately 300 Spanish-speaking LEP students by September 2012. PPS will also transition 160 SPED students back to their home schools.

6. Expand effective academic interventions such as the Innovation Zone, to all priority and focus schools. The Innovation Zone was designed to accelerate student achievement by creating an aligned instructional system, building capacity among teachers and principals through intensive professional development, creating a strong district-level support system, and involving parents and community partners. Each priority and focus school will employ the essential components of the Innovation Zone, which includes: managed instruction "theory of action"; set academic targets; test scores analysis; and established academic and non-academic performance targets for district-identified indicators of success.

7. End Social Promotion by enforcing the District's policy on retention and providing mandatory summer intervention to students who failed to meet performance targets in 2012, complemented by intensive and integrated extended learning opportunities during the course of the school year.

Staffing Changes and Reductions

8. Reduce, replace and reconfigure District's Central Administration to assist with the re-design, implementation and sustainability of processes that will provide a transformational support system for all schools and academic programs. PPS will continue to work with American Productivity Quality Consortia (APQC) to identify key processes that impede organizational change and will implement management shifts to prepare the organization for the process design/redesign activities. PPS will aim to reduce District office staff by 25% over the next 2 years.

9. Improve principal autonomy and remove ineffective teachers from school settings using an aggressive performance evaluation system linked to student achievement. PPS will enhance principal autonomy by implementing a "no forced placement" policy, removing "excess educators" from the classroom due to poor performance. Excess educators will receive enhanced professional development, will be reassigned to support District initiatives, and will be evaluated over the course of a year to determine if they are fit to return to the classroom. PPS will continue to work with University of Pittsburgh's

Institute for Learning (IFL) and Focal Point education consulting group to enhance teacher and principal capacity. Also, PPS will expand the Effective Schools Leadership Program in partnership with Seton Hall University to train more principals and vice principals on effective teacher recruitment and hiring methods, school building budgeting, and managing positive school environments.

10. Implement new Teacher and Administrator Evaluation Systems that tie teacher and administrator performance to student achievement and academic results. This reform element will make the teacher evaluation process more rigorous and accurate and will differentiate teacher effectiveness by enabling the District and school leaders to use evaluation information to make better decisions related to tenure, assignments, and non-renewals.

SYSTEM-WIDE FRAMEWORK FOR TRANSFORMATION

Activity	Person(s) Leading	Planning year	Implementation year	Current Status
1. Close and restart lowest performing schools a. NRC & Schools 11 & 15 b. School 28 c. Schools 6 & 21	Assistant Superintendents for Administration (ASA)	 2011-12 2011-12 2012-13	 2012-13 2012-13 2013-14	Planning underway Planning underway
2. Create more magnet schools a. Gifted and Talented b. Literacy c. Elementary performing arts d. International baccalaureate	Deputy Superintendent	 2011-12 2011-12 2012-13 2012-13	 2012-13 2012-13 2013-14 2013-14	Planning complete Planning underway
3. Partner with charters	Chief Reform & Innovations Officer (CRIO)	2011-12	2012-13	Implementing
4. Expand early childhood and strengthen K-4 program a. Expand Early childhood b. Strengthen K-4 literacy	Assistant Superintendent for Early Childhood and Special Programs (ASEC)	 2011-12 2011-12	 2012-13 2012-13	Implementing Planning underway
5. Strengthen Limited English Proficient (LEP) and Special Education (SPED) programs	ASEC	2011-12	2012-13	Planning
6. Expand effective academic interventions	Chief Academic Officer (CAO) & CRIO	2011-12	2012-13	Planning
7. End Social Promotion	ASA	2011-12	2012-13	Implementing
8. Reduce, replace and reconfigure District's Central Administration	Superintendent/ Executive Director for HR	2011-12	2012-13	Planning
9. Expand principal autonomy and remove ineffective teachers	Executive Director for HR	2011-12	2012-13	Planning Complete
10. New Teacher and Administrator Evaluation Systems	Chief Accountability Officer	2011-12	2012-13 (Pilot) 2013-14 (All)	Planning Complete

SCHOLASTIC IMPROVEMENT

The initiatives of the District resulted in positive student gains on New Jersey's standardized test: NJASK which is administered to to students in grades 3 through 8; and HSPA which is administered to students in the eleventh grade.

The results are from the 2012 State assessment are reflected below in comparison with the resultes from the 2011 State assessment.

2012 NJASK Grades 3-8 Cycle I Result			
Grade	2011 Language Arts Literacy % Proficient and Above	2012 Language Arts Literacy % Proficient and Above	+/-
3	33.1%	37.2%	4.1%
4	33.2%	33.8%	0.6%
5	25.9%	34.2%	8.3%
6	36.9%	33.5%	-3.4%
7	30.7%	31.1%	0.4%
8	53.7%	58.7%	5.0%
Grade	2011 Mathematics % Proficient and Above	2012 Mathematics % Proficient and Above	+/-
3	54.8%	59.4%	4.6%
4	55.7%	53.5%	-2.2%
5	55.8%	60.6%	4.8%
6	51.0%	55.0%	4.0%
7	36.2%	36.9%	0.7%
8	40.8%	40.0%	-0.8%

The results of the HSPA were particularly gratifying as the District embarked on high school renewal as the initial initiative undertaken by the District Superintendent of Schools.

2012 HSPA Grade 11 Cycle II Result			
Demographic Group	2011 Language Arts Literacy % Proficient and Above	2012 Language Arts Literacy % Proficient and Above	+/ -
Total Students	59.5%	66.4%	6.9%
General Education	76.0%	80.0%	4.0%
Special Education	23.8%	37.0%	13.2%
Limited English Proficient	22.7%	30.0%	7.3%
Grade	2011 Mathematics % Proficient and Above	2012 Mathematics % Proficient and Above	+/ -
Total Students	30.9%	46.6%	15.7%
General Education	41.2%	58.1%	16.9%
Special Education	4.7%	13.9%	9.2%
Limited English Proficient	8.6%	27.4%	18.8%

INTERNAL ACCOUNTING CONTROLS

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

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

As part of the District's single audit described earlier, tests are made to determine the adequacy of the system of internal controls, including that portion related to federal awards and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.
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 is under the supervision of the Director of State-Operated School Districts and serves as an on-site representative of the Commissioner of Education. The internal auditors have salary and

employee benefits paid by the Paterson Public Schools. Paterson Public Schools reimbursed these employee expenses by the State of New Jersey.

The Internal Audit Units provide independent and objective assessment of the financial operations of 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 of potential weakness in their financial operations and provide recommendations for corrective actions.

Audit reports are approved by the 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' 2011-12 budget was prepared consistent with the District's revised Fiscal Policy 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the District's *"Bright Futures: The Strategic Plan for Paterson Public Schools 2009-14."* The 2011-12 development was also consistent with the New Jersey Department of Education *Budget Guidelines 2011-12 Budget Statement.*

The District engaged the services of APQC during the 2011-12 school year. The results of this interaction were:

- Recognition and agreement that planning and program needs drive the budget development process.
- Avoidance of late budget submissions
- Involvement of budget submitter as budgets and plans have be to modifies, changed and/or reduced or eliminated.
- Up front and open communication are required actions.
- Inclusion of key support components (Technology, Facilities, Human Resources and Security) at the beginning of program and budget development to assure complete budget submissions.
- Development of budget calendar that recognizes setting of budget priorities as the initial budget development activity leading to timely reviews, analysis and approvals.

The District continues to strive for improved budgetary controls in addition to standard internal accounting controls. Financial management software alerts the Purchasing Department of

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

The Paterson Public Schools invested in Weidenhammer's ALIO web-based integrated library of Financial Management, Payroll, and Human Resource software applications, replacing Edumet software currently used for the same applications.

The ALIO suite of products includes fund accounting, encumbrance accounting, general ledger, purchasing, accounts payable, accounts receivable, budgeting, finance, payroll, human resources, position control, salary administration and complete reporting. It is deployed on an Oracle database and runs on Windows servers.

ALIO's Financial Management System and Human Resources System automate District financial, payroll and personnel needs, providing online inquiries and comprehensive reports. They are designed with accounting procedures and auditing controls so that administrators can easily budget, monitor and control their school's finances. Information is electronically transferred to the general ledger, minimizing data entry requirements.

Specific attributes of purchased modules are:

1. Alio Financial Accounting System (FAS):
   - General Ledger/Purchasing/Accounts Payable
   - Budget Preparation/Accounts Reconciliation/Bank Reconciliation
   - Fixed Assets/Advanced Purchasing Bidding Warehouse
2. Alio Human Resources System (HRS):
   - Human Resources System/Payroll
   - Salary Administration/Position Control
   - Applicant Tracking Portal
   - Employee Inquiry and Self Service Portals
3. Alio SUBSystems:
   - Time Clock Interface
   - Subcaller Interface
4. Alio Content/Serve Document Storage System
5. New Jersey State Reports

The District employed the services of a project manager to assist in the installation of the ALIO applications with the Financial Accounting System anticipated to be operational in July 1, 2013 and the Payroll and Human Resources System becoming operational on January 1, 2014.

The District is investigating the use of ALIO as a web-based link that will connect student information systems, management information systems, state required reporting, and principal and teacher evaluation systems.

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

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as reappropriations of fund balance in the subsequent year. Those amounts to be reappropriated are reported as reserved fund balance at June 30, 2012.

During the 2011-12 fiscal year, Paterson continued its efforts to improve its audit status and operational processes and procedures, correcting deficiencies identified in previous audits and reviews. The independent certified public accounting firm of Lerch, Vinci & Higgins hs been engaged as the external auditor. Throughout 2011-12 the District has been working diligently to continue the audit progress, concentrating specifically on reducing the number of repeat audit findings and on maintaining general compliance with sound fiscal practices. The District is particularly pleased with the positive performance of the Food Services Department in terms of operational performance and compliance.

ACCOUNTING SYSTEM AND REPORTS

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

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

DEBT ADMINISTRATION

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

CASH MANAGEMENT

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

RISK MANAGEMENT

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

The Paterson Public Schools was impacted by two (2) major catastrophic incidents that affected normal school operations in the 2011-12 school year. These events had the adverse effects:

- Shut down school/s
- Declaration of Federal Disaster and State of Emergency
- Student reassignments
- Staff reassignments
- Revised scheduling
- Family dislocations/ relocations
- Use of rented/ temporary and substandard facilities
- Pupil transportation expense
- Diversion of labor/ material/ and service resources to address emergent situations
- Risk management: FEMA and insurance contracts
- Student attendance and its impact on Average Daily Attendance (ADA) with State aid implications

1. Hurricane Irene (August 28, 2011)—School #4 is the only District facility located within a designated flood area. The building experienced substantial flooding when the Passaic River breached its banks. The schools' first floor took on approximately 3 to 4 feet of water. In addition, the boiler room and electrical panels that were situated in a basement area were completely destroyed. Because of this catastrophic damage the facility was rendered completely unusable, and was projected to be unusable for an extended time. Consequently, the District entered into a lease agreement with the Archdiocese of Paterson for a former school building: St. Mary's. The displaced students were transferred, in part, to St. Mary's and, in part, to already leased but unused classroom space at 137 Ellison Street.

   The repair and remediation process went on for a twelve month period, and included certain damage mitigation construction, including repositioning the boiler and electrical panels such that each was placed in an elevated position relative to the basement floor so that each would be in a protected position in the event of any future flooding.

The designation of School # 4 locale as a flood zone increases the deductible in our property coverage from $50,000 to $500,000. To protect against that gap, we have a National Flood Policy with a deductible of $50,000, which is consistent with the deductible on all other properties. Therefore, the District recovered approximately $800,000 from the National Flood carrier, and will recover the remaining approximately $1.5 million from our property carrier. The $50k deductible was recovered from FEMA.

2. Fire at School #28— On or about February 28, 2012, School #28 sustained smoke and fire damage from a fire that began in a home economics room. The District immediately engaged a restoration firm to clean and repair, where necessary. The cost of which approximated $150,000 with a recovery from the District's property carrier in the amount of approximately $100,000. School # 28 reopened on Thursday, March 1, 2012.

INDEPENDENT AUDIT

State Statues require an annual audit by Independent Certified Public Accountants or registered Municipal Accountants. The accounting firm of Lerch Vinci & Higgins, LLP, was reappointed by the State District Superintendent to complete the 2011-12 fiscal audit. In addition to meeting the requirements set forth in State Statues, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133 "Audit of State and Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." The auditor's report on the basic financial statements is included in the financial section of this report. The auditor's report related specifically to the single audit is included in the single audit section of this report.

IMPROVEMENTS TO FACILITIES

The District's 5-Year Long-Range Facility Plan (LRFP) was presented to the Department of Education in 2005 for approval. Construction was started and then stopped on the Marshall Hazel Street School due to the state's fiscal problems. Both the new International High School and the renovated PS24 were occupied during 2008-09; certificates of occupancy are still pending.

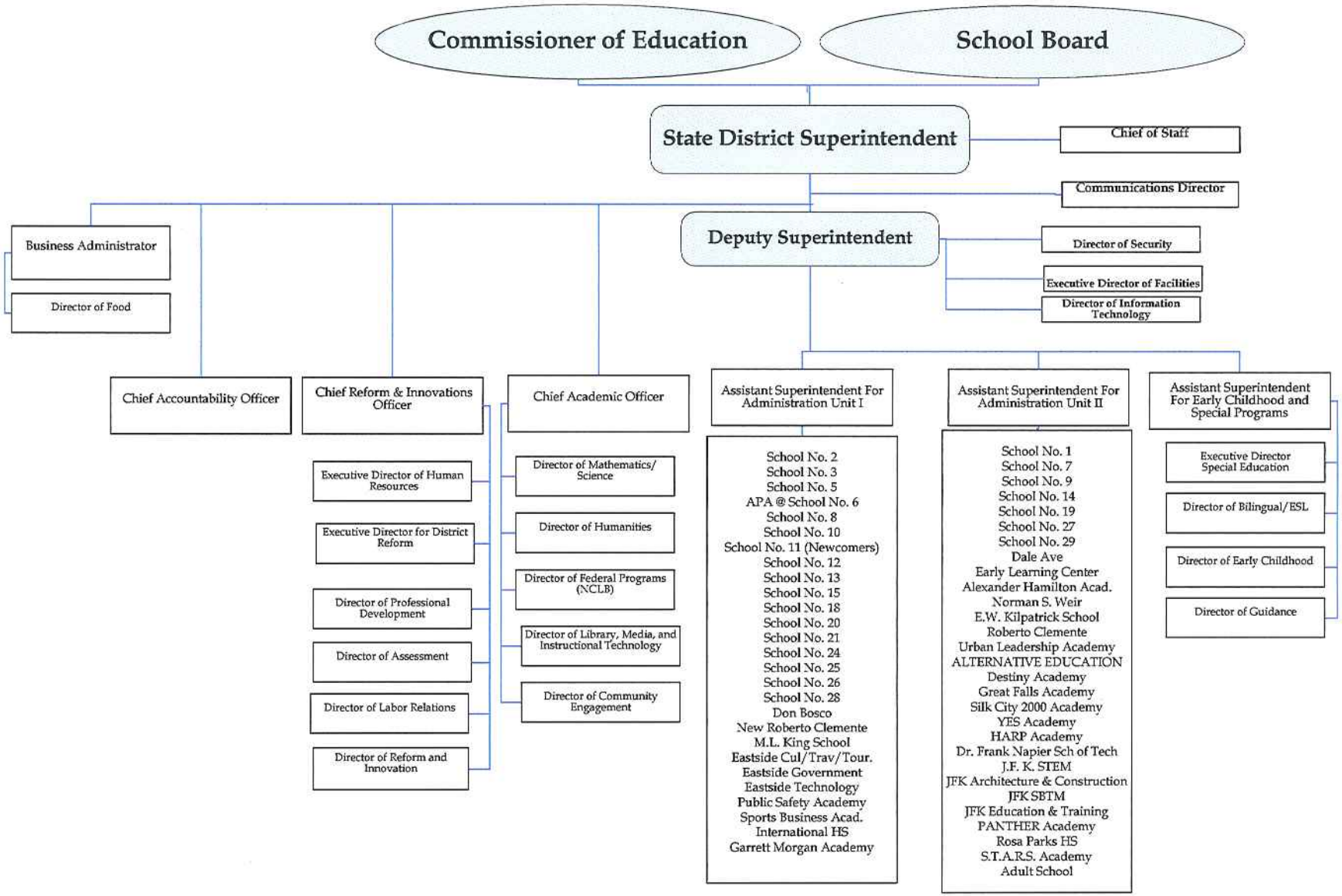
SECTION 4: ACKNOWLEDGEMENTS

A note of appreciation is extended to State District Superintendent Dr. Donnie W. Evans and the District administrators for their cooperation as the District strives to improve audits through enhanced processes and procedures, to the Fiscal Committee of the District's Advisory Board of Education for their ongoing support and commitment to fiscal integrity and to the Paterson Board of Education for its selfless dedication to improving student achievement in Paterson Public Schools.

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

Respectfully submitted,

Ms. Daisy Ayala
Interim School Business Administrator


Commissioner of Education
School Board
State District Superintendent
Chief of Staff
Communications Director
Business Administrator
Director of Food
Deputy Superintendent
Director of Security
Executive Director of Facilities
Director of Information Technology
Chief Accountability Officer
Chief Reform & Innovations Officer
Executive Director of Human Resources
Executive Director for District Reform
Director of Professional Development
Director of Assessment
Director of Labor Relations
Director of Reform and Innovation
Chief Academic Officer
Director of Mathematics/ Science
Director of Humanities
Director of Federal Programs (NCLB)
Director of Library, Media, and Instructional Technology
Director of Community Engagement
Assistant Superintendent For Administration Unit I
School No. 2
School No. 3
School No. 5
APA @ School No. 6
School No. 8
School No. 10
School No. 11 (Newcomers)
School No. 12
School No. 13
School No. 15
School No. 18
School No. 20
School No. 21
School No. 24
School No. 25
School No. 26
School No. 28
Don Bosco
New Roberto Clemente
M.L. King School
Eastside Cul/Trav/Tour.
Eastside Government
Eastside Technology
Public Safety Academy
Sports Business Acad.
International HS
Garrett Morgan Academy
Assistant Superintendent For Administration Unit II
School No. 1
School No. 7
School No. 9
School No. 14
School No. 19
School No. 27
School No. 29
Dale Ave
Early Learning Center
Alexander Hamilton Acad.
Norman S. Weir
E.W. Kilpatrick School
Roberto Clemente
Urban Leadership Academy
ALTERNATIVE EDUCATION
Destiny Academy
Great Falls Academy
Silk City 2000 Academy
YES Academy
HARP Academy
Dr. Frank Napier Sch of Tech
J.F. K. STEM
JFK Architecture & Construction
JFK SBTM
JFK Education & Training
PANTHER Academy
Rosa Parks HS
S.T.A.R.S. Academy
Adult School
Assistant Superintendent For Early Childhood and Special Programs
Executive Director Special Education
Director of Bilingual/ESL
Director of Early Childhood
Director of Guidance

PATERSON PUBLIC SCHOOLS

Our Children, Our Future

BOARD OF EDUCATION 2012-2013

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DR. DONNIE W. EVANS
STATE DISTRICT
SUPERINTENDENT

KENNETH SIMMONS,
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COREY L. TEAGUE

PATERSON PUBLIC SCHOOLS

JUNE 30, 2012

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Mr. Christopher Irving, President	April 2013
Mr. Kenneth Simmons, Vice President	April 2013
Ms. Chrystal Cleaves	April 2013
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Mr. Errol S. Kerr	April 2015
Mr. Manuel Martinez, Jr.	April 2015
Mr. Alex Mendez	April 2013
Mr. Corey L. Teague	April 2015

PATERSON PUBLIC SCHOOLS

JUNE 30, 2012

Staff Officials

Dr. Donnie W. Evans
State District Superintendent

Dr. Marguerite Vanden-Wyngaard
Deputy Superintendent

Mrs. Jacqueline Jones
Chief of Staff

Ms. Daisy Ayala
Interim Business Administrator

Dr. Michelle James
Assistant Superintendent for Administration

Mr. Aubrey Johnson
Interim Assistant Superintendent for Administration

Ms. Susana Peron
Assistant Superintendent for Early Childhood and Special Programs

Ms. Eileen Shafer
Assistant Superintendent for Administration

PATERSON PUBLIC SCHOOLS

JUNE 30, 2012

Consultants and Advisors

Official Depository
TD Bank
100 Hamilton Plaza
Paterson, NJ 07505

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

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

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

Other Consultants
Edu-Met Interactive System
407 Chestnut Street
Union, NJ 07083

Henry J. Lee
Henry J. Lee - School Business Administrator
5 Darnay Road
Morristown, NJ 07960

John A. White
PO Box 400
Rumson, NJ 07760

FINANCIAL SECTION

LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

17 - 17 ROUTE 208
FAIR LAWN, NJ 07410
TELEPHONE (201) 791-7100
FACSIMILE (201) 791-3035
WWW.LVHCPA.COM

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

ELIZABETH A. SHICK, CPA, RMA, PSA
ANDREW PARENTE, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
DEBORAH K. LERCH, CPA, PSA
DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
RALPH M. PICONE, CPA, RMA, PSA
EDWARD N. KERE, CPA

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2012, which collectively comprise the Paterson Public Schools' basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Paterson Public Schools' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Paterson Public Schools' internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 20, 2012 on our consideration of the Paterson Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Paterson Public Schools' basic financial statements as a whole. The introductory section, combining fund financial statements, financial schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and New Jersey OMB's Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid", and are also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The combining fund financial statements and schedules of expenditures of federal awards and state financial assistance have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements and schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Lerch, Vinci & Higgins, LLP

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

Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
November 20, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS

Paterson Public Schools
Passaic, New Jersey

Management's Discussion and Analysis
Year Ended June 30, 2012

This section of Paterson Public Schools' Comprehensive Annual Financial Report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2012. Please read it in conjunction with the transmittal letter from the District's Administration found at the front of this report and the District's basic financial statements, which immediately follow this section.

This Management's Discussion and Analysis (MD&A) is intended as a report on the overall status of the school district's financial health. The administration is happy to report that the financial status of the Paterson Public Schools at June 30, 2012 was ***good.***

FINANCIAL HIGHLIGHTS

The Financial Highlights section of the MD&A reflects (1) significant improvements concerning 2011-12 operations, (2) key financial information, as well as (3) pointing out areas of challenge and opportunity.

Significant Improvement

Significant areas of improvement, indicating a healthy financial condition for the 2011-12 fiscal year, are listed herein:

- Total Net Assets of the District increased by $21,275,991 (7.6%) from June 30, 2011 through June 30, 2012. Net assets of the Governmental Activities increased by 22,070,468 (8.0%) from June 30, 2011 through June 30, 2012.

- At June 30, 2012, the District's governmental funds reported a combined fund balance of $26,581,831, an increase of $28,219,461 when compared to the previous year's ending fund deficit of $1,637,630 as adjusted at June 30, 2011.
-

- The General Fund ended the 2011-12 fiscal year with an unappropriated budgetary fund balance of $19,368,958. Of this $10,239,761 must be used for taxpayer relief in the 2013-14 budget year and is considered excess surplus at June 30, 2012.

- The District contributed $1,999,000 to the Capital Reserve in 2011-12.

- The District contributed $12,490,858 to the Maintenance Reserve in 2011-12.

- The District established a Tuition Reserve in the amount of $ $4,000,000 at June 30, 2012.

Key Financial Information

- The assets of the Paterson Public Schools exceeded its liabilities at the close of the fiscal year by $302,814,000 (net assets).

- Net assets increased $22,854,722, which represents an increase of eight (8) percent from the 2011 net assets, as adjusted.

- Overall general revenues of $417,140,116 accounted for 71 percent of all revenues and overall program revenues of $173,413,975 accounted for 29 percent of total revenues of $590,554,091.

- The School District had $567,699,369 in overall expenses of which $173,413,975 were offset by program specific charges for services, grants or contributions. General revenues of $417,140,116 helped offset these expenses.

- The School District had $553,843,468 in expenses for governmental activities; only $160,352,551 of these expenses was offset by program specific charges, grants or contributions. General revenues (predominantly unrestricted state aid and property taxes) of $417,140,116 were adequate to provide for these programs.

- The General Fund unassigned fund deficit at June 30, 2012 was $32,730,590, an increase in the deficit of $3,280,327 when compared with the ending fund deficit of $29,450,263 at June 30, 2011.

- The General Fund unassigned budgetary fund balance at June 30, 2012 was $9,129,197, which represents a decrease of $1,478,837 when compared to the ending unassigned budgetary fund balance of $10,608,034 at June 30, 2011.

- The District appropriated $19,939,022 of fund balance to support the District's 2012-13 general fund budget.

- The District appropriated $7,000,000 of Maintenance Reserves to support the District's 2012-13 general fund budget.

- The District received $27,853,639 in additional state aid for the general fund as part of the 2011-12 Appropriations Act. This additional state aid will be a permanent part of state aid base.

- The District received $13,299,319 in federal Education Jobs Funds. This is one time funding that expired on September 30, 2012.

- The District has $10,239,761 designated as excess fund balance. This is the amount over the maximum 2% maximum fund balance allowed by the New Jersey Administrative Code. These funds will be appropriated in the 2013-14 school year.

- The District has funded $2,724,810 designed for the long-term Workers Compensation claims liability.

- The District has funded $3,367,942 designated for Compensated Absences.

Areas of Challenges and Opportunities

- School Business Administrator Position—The District has been without a School Business Administrator since January 2012. The leadership for this position is deemed essential to providing direction to the fiscal and financial operations of the District. The employment contract for the new School Business Administrator was approved by the Passaic Executive County Superintendent on November 14, 2012.

- Fiscal Cliff—A Five Year Budget Projection Summary completed in April 2012 points to insufficient revenues to support the projected trajectory of expenditures in the 2014-15 school year and beyond. This "fiscal cliff" speaks to the need to increase revenues and decrease spending patterns. This presents a challenge and opportunities toward establishing sustainable programs, positions and services.

- 25% Reduction in District Office Staff—The State District Superintendent has targeted a 25% reduction in District office staff within the next two years as part of his "System-wide Framework for Transformation 2012-13." This endeavor will require a determined and focused effort.

- Revenue Generation—The District's Business Administrator's Office needs to work closely and collaboratively with other District offices that have the potential to realize and/or secure revenues for the District; these revenue resources include: tuitions revenues and SEMI revenues. It will also require an examination of other available revenue resources.

- Average Daily Attendance—The 2012-13 state aid formula recognized average daily attendance the criteria for student weighting in the state school aid formula. This weighting scheme resulted in an estimated $16 million of state aid not received. The District must develop and implement a program of increasing student attendance as a component of generating revenues to support educational programs.

- Standard Operating Procedures—The District needs to invest time and financial resources toward developing standard operating procedures that reflect operations in conformity with law and code.

- Internal Controls—The District's operations need to be strengthened to institute methods and policies designed to prevent fraud, minimize errors, promote operating efficiency, and achieve compliance with established policies.

- Administrative Costs—Paterson Public Schools' administrative costs are significantly lower than the statewide averages, yet the District is capped in terms of growth potential. This CAP runs counter to the growing need for administrative services required to effectively implement growing state and federal requirements for assuring compliance with federal, state and Board of Education policies.

- Physical Facilities—The District is challenged to address both the capital and maintenance requirements necessary for its school plant. The lack of facilities negatively impacts the ability of the District to provide required educational facilities. There is a need to replace antiquated school buildings and renovate infrastructure. The establishment of Maintenance Reserves and Capital Reserves are intended to address these facilities needs.

- Budgetary Accounting and Human Resources Software Upgrade—The District has entered into contract to upgrade its budgetary accounting and human resources software. The Financial Accounting System is scheduled to be operation on July 1, 2013. The Human Resources/ Payroll System is scheduled to be operation on January 1, 2014.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts: (1) Independent Auditors' Report, (2) required supplementary information which includes the management's discussion and analysis (this section), (3) the basic financial statements, and (4) supplemental information. The basic financial statements include two kinds of statements that present different views of the Paterson Public Schools.

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the Paterson Public Schools' overall financial status.

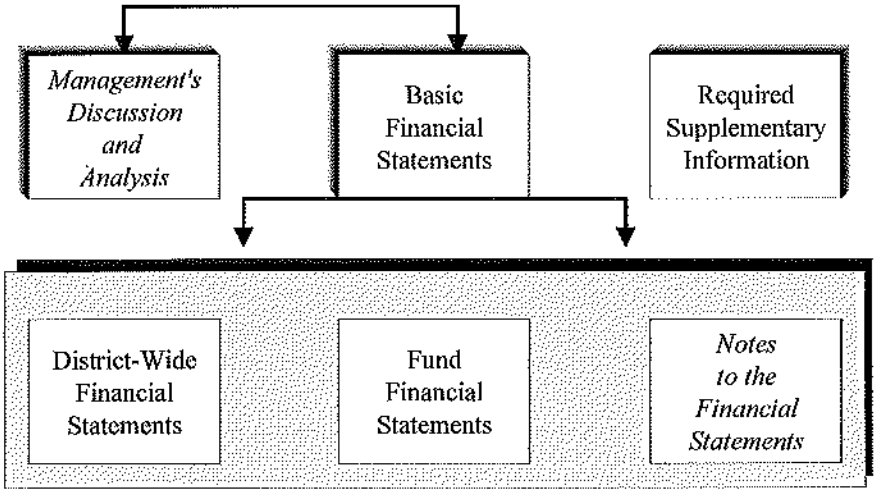
- The remaining statements are fund financial statements that focus on individual parts of the Paterson Public Schools, reporting the Paterson Public Schools' operation in more detail than the district-wide statements.

  - The *governmental funds* statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.

- *Proprietary funds* statements offer short and long-term financial information about the activities the District operates like businesses.

- *Fiduciary funds* statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

Organization of Paterson Public Schools'
Annual Financial Report



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

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

	Statements	Governmental Funds	Proprietary Funds
Scope	Entire district (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary, such as special education and building maintenance, and community education	Activities the district operates similar to private businesses: Internal service fund and food service.
Required financial statements	Statements of net assets	Balance sheet	Statement of net assets
	Statement of activities	Statement of revenue expenditures and changes in fund balances	Statement of revenue, expenses, and changes in fund net assets
			Statement of cash flow
Accounting Basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon there after; no capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow/out flow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid.

District-Wide Statements

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

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

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

The reader needs to consider additional non-financial factors to assess the overall health of the District such as changes in the District's property tax base and its status as a former "Abbott" special needs District which impacts state funding and the condition of school buildings and other facilities.

In the district-wide financial statements, the District's activities are shown as:

- *Governmental activities*- Most of the District's basic services are included here, such as regular and special education, transportation, administration, and community education. Property taxes and state aids finance most of these activities.

- *Business-type activities*-The District charges fees to customers to help it cover the costs of certain services it provides. The District's Food Service Fund is included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds – focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.

- The District uses other funds established in accordance with the State of New Jersey Uniform Chart of Accounts, to control and manage money for particular purposes (e.g. repaying its long-term debts) or to show that it is properly using certain revenues (e.g. federal funds).

The District has three kinds of funds:

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

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

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

Notes to the basic financial statements

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

Other Information

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

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

FINANCIAL ANALYSIS OF THE DISTRICT

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

Net assets. The District's combined net assets for governmental activities and business-type activities were $302,814,000 on June 30, 2012 and $281,538,009 on June 30, 2011.

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Assets						
Current and Other Assets	$ 65,956,546	$ 33,380,434	$ 3,526,003	$ 4,697,330	$ 69,482,549	$ 38,077,764
Capital Assets	286,916,230	293,794,615	470,761	209,434	287,386,991	294,004,049
Total Assets	352,872,776	327,175,049	3,996,764	4,906,764	356,869,540	332,081,813
Liabilities						
Long-Term Liabilities	14,506,833	16,839,503			14,506,833	16,839,503
Other Liabilities	39,282,417	33,322,488	266,290	381,813	39,548,707	33,704,301
Total Liabilities	53,789,250	50,161,991	266,290	381,813	54,055,540	50,543,804
Net Assets						
Invested in Capital Assets Net of Related Debt	278,521,086	284,565,301	470,761	209,434	278,991,847	284,774,735
Restricted	25,590,497	14,304,599			25,590,497	14,304,599
Unrestricted	(5,028,057)	(21,856,842)	3,259,713	4,315,517	(1,768,344)	(17,541,325)
Total Net Assets	$ 299,083,526	$ 277,013,058	$ 3,730,474	$ 4,524,951	$ 302,814,000	$ 281,538,009

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

The following table presents the changes in net assets for the fiscal years ended June 30, 2012 and 2011 of $22,854,722 and $2,290,849, respectively.

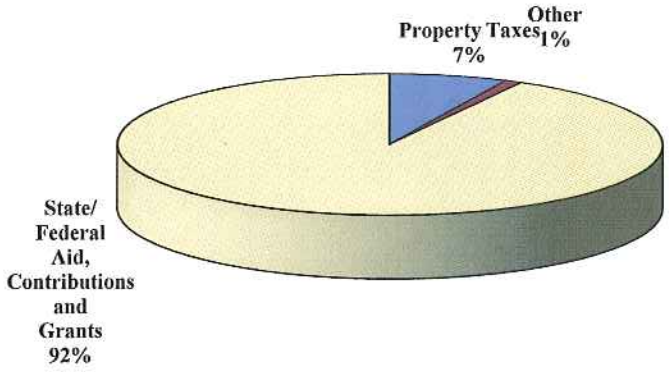
Change in Net Assets
For the Fiscal Years Ended June 30, 2012 and 2011

	Governmental		Business-Type		Total	
Revenues	2012	2011	2012	2011	2012	2011
Program Revenues						
Charges for Services	$ 112,053	$ 21,078	$ 264,042	$ 290,507	$ 376,095	$ 311,585
Operating Grants and Contributions	155,690,480	141,702,604	12,797,382	11,988,193	168,487,862	153,690,797
Capital Grants and Contribution	4,550,018	4,072,825			4,550,018	4,072,825
General Revenues						
Property Taxes	39,257,403	39,461,378			39,257,403	39,461,378
State and Federal Formula Aid	374,606,357	351,606,560			374,606,357	351,606,560
Other	3,276,356	3,693,367	-	-	3,276,356	3,693,367
Total Revenues	577,492,667	540,557,812	13,061,424	12,278,700	590,554,091	552,836,512
Expenses						
Instruction	365,102,697	363,076,925			365,102,697	363,076,925
Support Services						
Student and Instruction Related Services	84,268,585	72,300,897			84,268,585	72,300,897
General Administrative Services	6,330,523	5,164,601			6,330,523	5,164,601
School Administrative Services	20,506,048	21,120,444			20,506,048	21,120,444
Central and Other Support Services	10,611,639	10,484,290			10,611,639	10,484,290
Plant Operation and Maintenance	51,018,812	52,581,933			51,018,812	52,581,933
Pupil Transportation	15,571,386	14,707,654			15,571,386	14,707,654
Food Service			13,855,901	10,635,560	13,855,901	10,635,560
Interest on Long Term Debt	433,778	473,359	-	-	433,778	473,359
Total Expenses	553,843,468	539,910,103	13,855,901	10,635,560	567,699,369	550,545,663
Changes in Net Assets	23,649,199	-	(794,477)		22,854,722	2,290,849
Net Assets, Beginning of Year	277,013,058	270,487,432	4,524,951	2,881,811	281,538,009	273,369,243
Prior Period Adjustment	(1,578,731)	5,877,917	-	-	(1,578,731)	5,877,917
Net Assets, End of Year	$299,083,526	$ 276,365,349	$ 3,730,474	$ 2,881,811	$ 302,814,000	$ 281,538,009

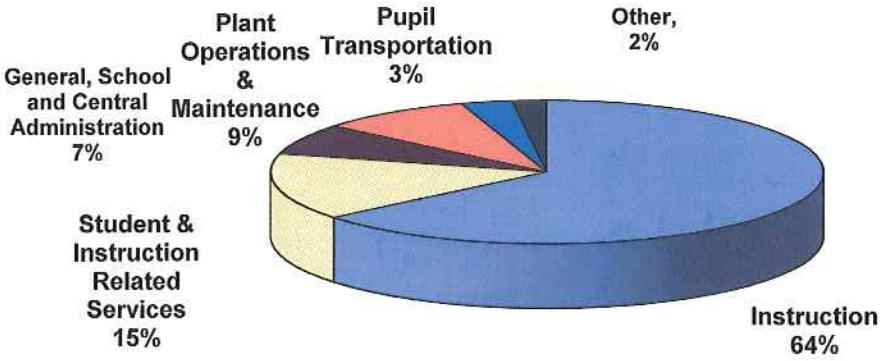
Changes in net assets. The District's total revenues were $590,554,091 and $552,836,512 for the years ended June 30, 2012 and 2011, respectively. Property taxes in excess of $39 million accounted for 7% of the total revenues for both of the years ended June 30, 2012 and 2011. State and Federal formula aid accounted for 63% and 64%, while operating grants and contributions were 29% and 28% of total revenues for the years ended June 30, 2012 and 2011. The remaining revenues for both years were obtained from capital grants and contributions, investment earnings and miscellaneous revenues.

The total cost of all programs and services was $567,699,369 and $550,545,663 for the years ended June 30, 2012 and 2011, respectively. The District's expenses are predominantly related to educating and caring for students. Instruction represented 64% and 66% of total expenses in fiscal years 2012 and 2011. The purely administrative activities of the District accounted for only 7% of total costs for both fiscal years 2012 and 2011.

Sources of Revenues
For Fiscal Year 2012



Sources of Expenses
For Fiscal Year 2012



Governmental Activities

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

- Net assets for governmental activities increased $23,649,199 for the year ended June 30, 2012 and $647,709 for the year ended June 30, 2011.

- The total revenue earned from all governmental activities was $577,492,667 and $540,557,812 for the years ended June 30, 2012 and 2011, respectively.

- The cost of all governmental activities was $553,843,468 and $539,910,103 for the years ended June 30, 2012 and 2011, respectively.

- After applying program revenues, derived from operating grants and contributions of $155,690,480 and $141,702,604, capital grants and contribution of $4,550,018 and $4,072,825, and charges for services of $112,053 and $21,078 for the years ended June 30, 2012 and 2011, respectively; the net cost of services of the District were $393,490,917 and $394,113,596 for the fiscal years ended June 30, 2012 and 2011, respectively.

- The amount that taxpayers paid for these activities through property taxes was only $39,257,403 and $39,461,378 for fiscal years 2012 and 2011, respectively. Unrestricted State and Federal aid provided $374,606,357 and $351,606,560 in fiscal years 2012 and 2011, respectively, to fund the District programs.

Net Expense of Governmental Activities
For the Fiscal Years Ended June 30, 2011 and 2010

	Total Cost of Services		Net Cost of Services	
	2012	2011	2012	2011
Function/Program:				
Instruction	$ 365,102,697	$ 363,076,925	$ 247,446,673	$ 255,175,902
Support Services				
Student and Instruction Related Services	84,268,585	72,300,897	63,758,143	52,869,351
General Administrative Services	6,330,523	5,164,601	5,733,103	4,258,921
School Administrative Services	20,506,048	21,120,444	18,172,518	19,383,352
Central and Other Support Services	10,611,639	10,484,290	10,611,639	10,484,290
Plant Operations and Maintenance	51,018,812	52,581,933	35,084,908	38,182,152
Pupil Transportation	15,571,386	14,707,654	12,489,383	13,525,552
Interest on Long Term Debt	433,778	473,359	194,550	234,076
Total	$ 553,843,468	$ 539,910,103	$ 393,490,917	$ 394,113,596

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

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

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a *combined* fund balance of $26,581,831 for the year ended June 30, 2012 compared to a fund deficit of $1,637,630 as adjusted for the year ended June 30, 2011, an increase of $28,219,461 for the current year. This significant increase is primarily due to expenditures incurred for the year that were less than amounts originally anticipated in the 2011/2012 school year budget.

Revenues for the District's governmental funds were $577,492,677 and $541,235,338, while total expenditures were $549,273,206 and $534,038,131 for the fiscal years ended June 30, 2012 and 2011, respectively.

GENERAL FUND

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

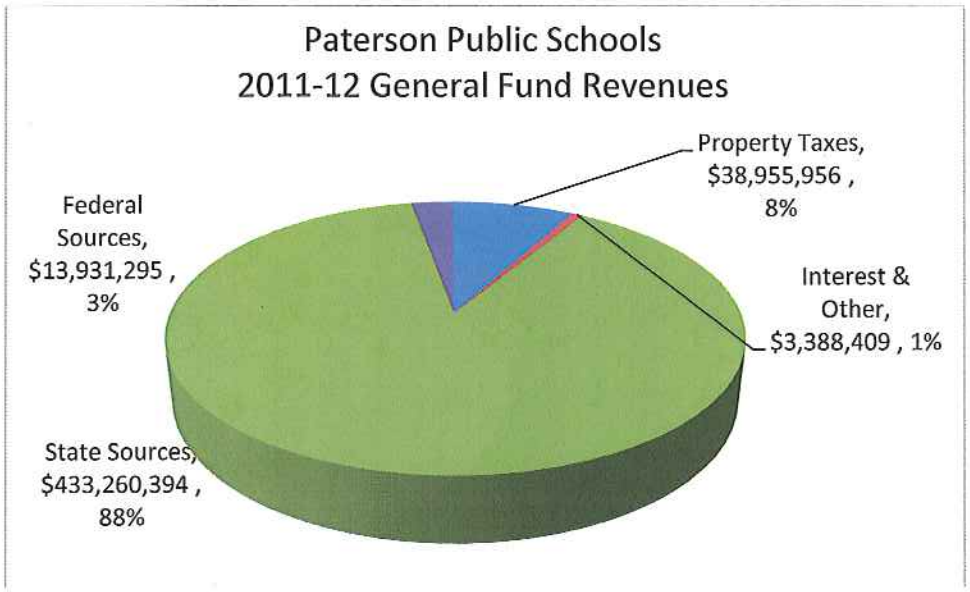
The following schedule presents a comparison of General Fund Revenues.

	June 30,		Amount of Increase	Percent Increase
	2012	2011	(Decrease)	(Decrease)
Local Sources:				
Property Taxes	$ 38,955,956	$ 38,955,956		
Interest Earnings	333,383	287,214	$ 46,169	16%
Other	3,055,026	4,104,757	(1,049,731)	-26%
State Sources	433,260,394	400,180,581	33,079,813	8%
Federal Sources	13,931,295	1,045,757	12,885,538	1232%
Total Revenues	$ 489,536,054	$ 444,574,265	$ 44,961,789	10%

Total General Fund revenues increased by $44,961,789 or 10% from the previous year. Local property taxes remained unchanged from the previous year. Overall state and federal aid increased $45,965,351 or 11% primarily due to an increase in federal aid resulting from the one-

time allotment of Education Jobs Act funding in fiscal year 2012 as well as an increase in State formula aid awarded for 2011-12 school year.

The largest category of revenue was revenue was recorded from State sources $433,260,394 (88%), followed by Property taxes $38,955,956 (8%), Federal sources (3%) and interest and other local revenues of $3,388,409 (1%).

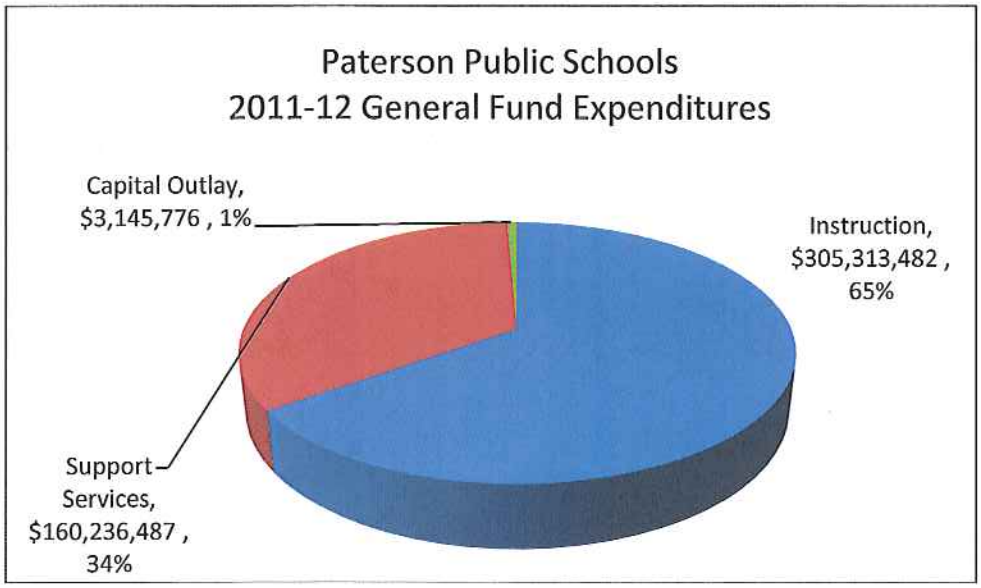


The following schedule presents a comparison of General Fund expenditures:

	June 30,		Amount of Increase/	Percent Increase/
	2012	2011	(Decrease)	(Decrease)
Instruction	$ 305,313,482	$ 295,742,524	$ 9,570,958	3%
Support Services	160,236,487	148,159,845	12,076,642	8%
Capital Outlay	3,145,776	1,508,475	1,637,301	109%
Total General Fund Expenditures	$ 468,695,745	$ 445,410,844	$ 23,284,901	5%

The general fund expenditures increased by $23,284,901 or 5%. The District experienced increases in costs related to regular instruction (3%), support services (8%) and capital outlay (109%).

The largest category of expenditures were related to instruction $305,313,482 (65%), followed by support services $160,236,487 (34%) and capital outlay $3,145,776 (1%).



In fiscal year 2012, General Fund revenues exceeded expenditures by $20,840,309. Additionally, certain State and Federal Grants funded the school based budgets. This transfer of approximately $7.6 million also contributed to an overall increase in fund balance. The total general fund balance increased by $28,416,809 to a balance of $26,482,192. After deducting restricted, committed and assigned fund balances, the unassigned fund deficit at June 30, 2012 was $32,730,590, an increase in the deficit of $3,280,327 when compared with the ending fund deficit of $29,450,263 at June 30, 2011. Reserved excess surplus resulting from the 2011-2012 school year operations in the amount of $10,239,761 was restricted at June 30, 2012.

General Fund Budgetary Highlights

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

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

General Fund budgetary revenues and other financing sources exceeded budgetary expenditures and other financing uses increasing budgetary fund balance $30,218,299 over the previous year. After deducting restricted, committed and assigned fund balances, the unassigned budgetary fund balance decreased $1,478,837 from $10,608,034 at June 30, 2011 to $9,129,197 at June 30,

2012. This unassigned balance reflects the maximum level allowable by the State Department of Education at year end. As a result, the District had excess surplus at June 30, 2012 from current year operations of $10,239,761.

SPECIAL REVENUE FUND

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

Revenues in the District's Special Revenue Fund totaled $82,540,225 for the year ended June 30, 2012. State sources accounted for $49,307,696 or 60% of the total. Federal sources accounted for $33,107,511 or 40% of the total. The remaining $125,018 was received from local contributions and donations.

Revenues from State sources increased $2,446,018 or 5% while federal sources decreased $11,405,916 or 26%. Private and local sources decreased by $24,831. The decrease in federal sources was mainly the result of revenue realized for grants awarded to the District as part of the American Recovery and Reinvestment Act (ARRA) during the previous (2010-2011) fiscal year which were no longer available to the District for the 2011-2012 fiscal year.

Expenditures of the Special Revenue Fund totaled $74,907,113 for the year ended June 30, 2012. Expenditures for instruction (79%) and student and instruction related support services (20%) were $74,183,763 or 99% of the total for the year ended June 30, 2012. Expenditures decreased $8,577,342 or 10% from the prior year. As a result of the loss in Federal ARRA funds.

During the year, the Special Revenue Fund transferred $7,633,112 to the General Fund to finance expenditures under the School Based Budget model.

At June 30, 2012 the Special Revenue Fund reported deferred revenue of $5,904,454. This amount represents funds that were received during the 2011/12 school year but were not expended as of June 30, 2012. The District may utilize these funds in the subsequent year in accordance with the terms and provisions contained in their grant contracts and agreements.

CAPITAL PROJECTS FUND

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

The New Jersey School Development Authority (SDA) issued bonds to fund a major portion of the District's capital projects. A significant portion of the revenue and offsetting expenditures reported in the fund financial statements were the result of on-behalf transaction representing the capital dollars the SDA spent for school facility improvements on the District's behalf. For the year ended June 30, 2012, the amount recorded as State aid was $3,630,513. Additionally, during the current year the Capital Projects Fund realized local revenues from a contribution

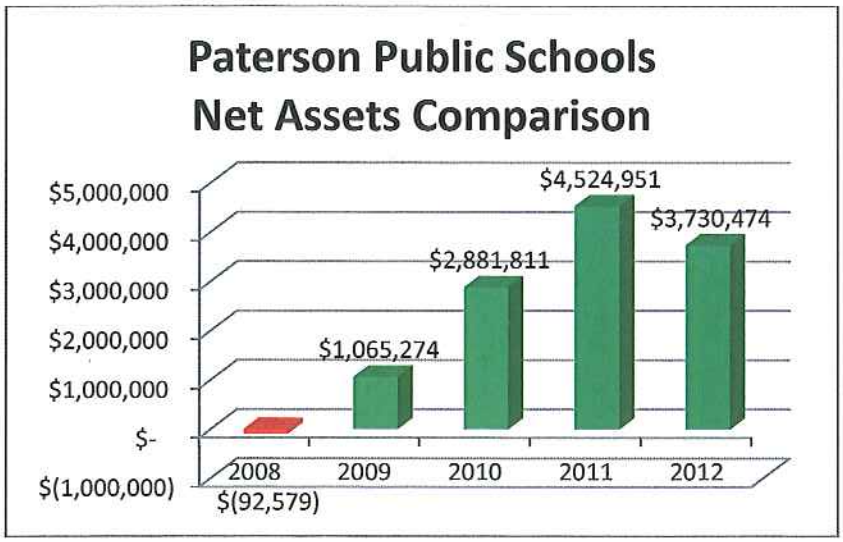
related to a project funded by the City of Paterson for improvements to Bauerle Field in the amount of $687,000.

PROPRIETARY FUNDS

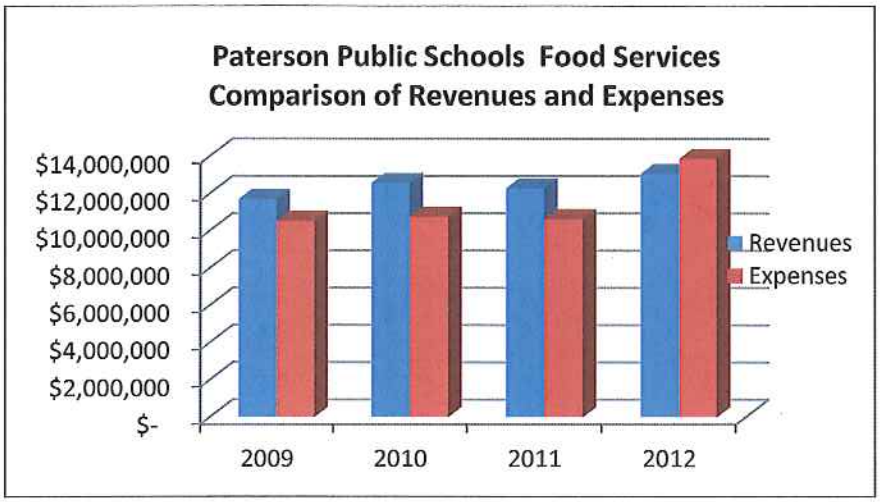
The District maintains an Enterprise Fund to account for activities which are supported in part through user fees.

Enterprise Fund – The District uses the Enterprise Fund to report activities related to the Food Services program. The District's Enterprise Fund provides the same type of information found in the district-wide financial statements, business-type activities, but in more detail.

The Food Services financial operations have improved from a $92,579 deficit in the 2007-08 school year to a $3,730,474 at the conclusion of the 2011-12 school year. The overall change of $1,798,842 is attributed to an increase in federal food subsidies. This increase is the result of a focused effort to increase the number of applications and feeding of children eligible free and reduced price meals. Noteworthy is the $38,247 increase in revenues from the federally subsidized Fresh Fruit and Vegetable program initiated in 2011-12. The graph below reflects the comparison of net assets.



The revenues to support Paterson's food service operations have exceed expenditures in the 2008-09, 2009-10, and 2010-11 school years to achieve the favorable net assets position. This comparison is presented in following graph.



In the 2011-12 school year, the food services operation purchased $424,100 in needed capital equipment that is listed herein:

Food Services 2011-12 Capital Equipment Purchases	
Food Services	$ 345,504
Rosa Parks High School	5,460
School #17/ULA	3,099
School #2	14,400
School #21	9,678
School #25	5,558
School #27	13,093
School #7	24,209
YES Academy	3,099
Total	**$ 424,100**

Equipment Purchased in 2011-12	Acquisition Cost
Ovens	$ 16,380
Freezers	263,475
Refrigerators	7,377
Truck	101,004
Serving Lines	31,288
Cashier Stands	4,576
Total	**$ 424,100**

CAPITAL ASSETS

At June 30, 2012, the District had invested in excess of $287 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment and various other machinery and equipment. Total depreciation expense for the year exceeded $14 million. No depreciation is recorded on construction in progress until such facilities are placed into service.

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

Capital Assets at June 30, 2011 and 2010

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	$ 9,006,387	$ 9,006,387			$ 9,006,387	$ 9,006,387
Buildings and Improvements	379,455,632	377,327,759	$ 1,352,656	$ 1,352,656	380,808,288	378,680,415
Machinery and Equipment	20,806,764	18,540,215	2,411,807	2,004,087	23,218,571	20,544,302
Construction in Progress	27,817,556	24,466,184			27,817,556	24,466,184
Less: Accumulated Depreciation	(150,170,109)	(135,545,930)	(3,293,702)	(3,147,309)	(153,463,811)	(138,693,239)
Total	$ 286,916,230	$ 293,794,615	$ 470,761	$ 209,434	$ 287,386,991	$ 294,004,049

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

Construction – Next Five Years

Over the next five years major construction and renovation projects have been identified in the Long Range Facility Plan (LRFP) approved in 2007. The LRFP identifies the needs of school construction in Paterson. The Schools Development Authority (SDA) was established to provide and fund all major construction and improvement projects for the District. The SDA precludes the requirement for former Abbott school districts to issue bonds to fund the District's capital needs. The debt will be issued through the SDA and funded from the State of New Jersey budget. SDA is facing financial difficulties, so many of these projects will not see fruition in the near future.

The SDA has identified two Paterson school construction projects in its "2011 Project Portfolio Update."

Project	Grade Alignment	Capacity	Total Estimated Costs (millions)	Design Status	Advancement Status	Estimated Completion Date from Executive Director of Facilities
Marshall Street Elementary School	K-8	650	$42.5	Existing Design	Site investigation ongoing	2016
PS 16	PK-8	651	$61.7	Kit of Parts Candidate	Site investigation ongoing. Land acquisition and related activities ongoing. Design development.	2016

The SDA has also identified one Paterson elementary school in its selection of 20 projects for advancement in 2012. The "Projects addressing high educational priority need that require further discussion the District" has not seen much movement in the 2011-12 school year.

The District leases educational space to provide for the housing of its eligible school population. There would be insufficient space to adequately house all eligible students if the children sent to charter schools, the Passaic County Technical Institute, choice schools and special education placements were to be returned to the District.

Complete information relating to this topic is available by reviewing the School District's Long Range Facilities Plan on file in the School Business Administrator's office, 90 Delaware Avenue, Paterson, NJ 07505, as approved by the New Jersey State Department of Education. The District has appropriated funds in 2012-13 to update the LRFP.

Long-Term Liabilities

At year-end, the District has $14,506,833 in long-term liabilities; the District had $8,545,330 in outstanding certificates of participation (COPS), net of unamortized refunding items and $5,961,503 in employee compensated absences payable. More detailed financial information about the District's long-term liabilities is presented in Notes to the Basic Financial Statements.

Long Term Liabilities as of June 30, 2012-11

	Governmental Activities		
	2012	2011	Percentage Change
Obligations Under Lease-Purchase Agreements, Net	$ 8,545,330	$ 9,409,217	-9%
Compensated Absences Payable	5,961,503	7,430,286	-20%
Total	$ 14,506,833	$ 16,839,503	-14%

FACTORS BEARING ON THE DISTRICT'S FUTURE

While many factors influence the District's future, the availability of state aid, special education needs, capital improvements and the economy will have the most impact on educational and fiscal decisions in the future. The economic factors are measured against the programmatic improvements that are required to address the changing and increasing demands related to student achievement, technology-systems integration, and state and federal requirement for performance.

The specific factors bearing on the fiscal future of the Paterson Public Schools are tied to:

1. The economic health of the City of Paterson. The District receives 8% of its revenue to support the General Fund from municipal taxes. This is not a viable source to address the projected fiscal cliff and the overall programmatic and operational needs of the District.
2. The economic health of the State of New Jersey. A downturn in state revenues could adversely impact the state education aid that accounts for 88% of the District's revenue to support the General Fund.
3. School Funding Reform and Average Daily Attendance. The 2012-13 state aid formula was modified to reflect a weighting of student from a single enrollment date to average daily attendance. This change in the formula will require the District to take immediate actions to increase the average daily attendance.
4. Fiscal Cliff—Modification of programs and operations to adjust to tighter financial conditions.

Economic Health of the City of Paterson

The City of Paterson's fair share of school taxes has been identified as $74 million; however, due to the City's ongoing economic distress, its actual contribution has been about half of that levy. Under the School Funding Reform Act of 2008, the District increased the City's contribution by the 4% allowed, raising the City levy to $38.96 million. The District cannot count on a significant contribution from local taxes to support its instructional and operational financial needs.

Paterson Public Schools is classified as a District Factor Group (DFG) A. This classification denotes the lowest socio-economic level of the municipality compiled from community census data: income, poverty, unemployment, percent of population without high school diploma, percent of population with some college, occupations and population density. Increasing the municipal tax levy to support the public schools is not deem a viable option to meeting the immediate and long term needs of the District.

Economic Health of the State of New Jersey

A downturn in state revenues could adversely impact state education aid that accounts for 88% of the District's revenue to support the General Fund. The uncertainties of state aid elevate the importance of securing the revenues from non-formula state aid sources.

The District will have to rethink the use of federal No Child Left Behind (NCLB) and Individuals with Disabilities Education Act (IDEA) funding in a manner that recognizes the supplementary nature of these fund to support general fund programs, positions and services. This is made more challenging because of the federal requires to use 30% of Title I funding to support schools designed as "priority" and "focus." These designations have been assigned as follows:

1. Priority School—A Priority School is a school that has been identified as among the lowest-performing five percent of Title I schools in the state over the past three years, or any non-Title I school that would otherwise have met the same criteria. There are 75 Priority Schools in New Jersey. Paterson has six (6) priority schools. The types of Priority Schools are—
    - Lowest-Performing: schools with the lowest school-wide proficiency rates in the state. Priority schools in this category have an overall three-year proficiency rate of 31.6% or lower.
    - SIG school: schools that are part of the School Improvement Grant (SIG) program

2. Focus School—A Focus School is a school that has room for improvement in areas that are specific to the school. As part of the process, Focus Schools will receive targeted and tailored solutions to meet the school's unique needs. There are 183 Focus schools in New Jersey. Paterson has nineteen (19) focus schools. The types of Focus schools are—
    - Low Graduation Rates: High schools with a 2011 graduation rate lower than 75%.
    - Largest Within-School Gaps: schools with the largest in-school proficiency gap between the highest-performing subgroup and the combined proficiency of the two lowest-performing subgroups. Schools in this category have a proficiency gap between these subgroups of 43.5 percentage points or higher.
    - Lowest Subgroup Performance: schools whose two lowest-performing subgroups rank among the lowest combined proficiency rates in the state. Schools in this category have an overall proficiency rate for these lowest-performing subgroups of 29.2% or lower.

State Funding Reform and Average Daily Attendance (ADA)

The 2012-13 school aid funding was based upon the Education Funding Report dated February 23, 2012. The acceptance of this formula is before the New Jersey Legislature. Significant to this funding formula revision is determining school Districts pupil weighting using average daily attendance rather than the single count day count on the ASSA of October 15.

Paterson Public Schools has a three year average daily attendance of 92% that resulted in a decreased student weight for the revised school funding formula. Rather than Paterson Public Schools enrollments being weighted at 1.0, Paterson Public Schools students received a weight of 0.96. This revision resulted in a $16.0 million reduction in state school aid for Paterson Public Schools.

It is the District's goal to increase student attendance by ***96% in every school every day.*** At the 96% ADA rate, it is anticipated the District will be able to achieve a weighting of 1.00 for each student enrolled will take three (3) years by the 2016-17 school year. The District will begin by establishing a 2012-13 ADA target of ***96% in every school every day.*** Positive

student attendance for 2012-13 and subsequent years will impact every year going forward with the anticipated target of each student having a weight of 1.00 for state aid purposes.

The Fiscal Cliff – Modification of Programs and Operations to Adjust to Tighter Financial Conditions

The Paterson Public Schools has benefited from federal Education Jobs Funds ($13,931,295) and additional state aid funds ($27,853,639) in the 2011-12 school year. The Education Jobs Funds were one-time and cannot be depended upon to sustain the level of appropriations that exists within the District.

The District commissioned a financial projection to forecast the District's financial position for five years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16. That projection reflected the District would have financial resources, using all its legal reserves and fund balances, to sustain the current level of operations through 2013-14. The financial cliff would occur in 2014-15 when revenues would be insufficient to support the current level of expenditures.

The District is tasked to address the appropriate financial planning to assure a less traumatic downsizing that must occur during the 2012-13 and 2013-14 school years while addressing the educational objectives and requirements for the District.

The State District Superintendent has pledged to take these actions in the 2012-13 and 2013-14 school years to address the projected 2014-15 revenue shortfall.

1. The Superintendent has pledged to reduce central office staffing by 25% thru the 2012-13 and 2013-14 school years. This pledge must become part of the culture of the Paterson Public Schools.
2. The Superintendent has issued a staffing directive: To staff at 90% levels before hiring new staff, correlated to enrollment. There was no significant hiring in the summer of 2012-13. Hiring will be driven by actual student enrollment.
3. Personnel Transactions Committee–The District will institutionalize a committee consisting of HRS, Business Office and central office leadership to review all requests for creations, promotions, transfers and new hires. This Personnel Transaction committee will focus on staffing reductions through attrition, right-sizing, and down-sizing and sharing of talent. This process will permit the State District Superintendent the opportunity to adjust the organization in an orderly manner, reflective of collective bargaining agreements, tenure rights, and individual talents of personnel matched to new organizational objectives.
4. Attrition— The District is aware of the concern of the NJDOE in assuring smooth fiscal operations. The State District Superintendent is seeking the cooperation of the NJDOE as the District transitions to a smaller more efficient operation. The District seeks this transition through processes and procedures that largely hinged on attrition in the 2012-13 school year.
5. Initiate a freeze on new non-essential hiring.
6. Limit the use of consultants.

7. Seek to enhance revenues—The most significant revenue enhancement is increasing the ADA that impacted the 2012-13 state aid revenue by as much as $16,000,000.
8. Utilize special revenue funds to support District program initiatives as permitted by law.

Many of these factors were considered by the District's administration during the process of developing the fiscal year 2012-2013 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing personnel costs of salary and related employee benefits costs.

These indicators were considered when adopting the budget for fiscal year 2012-2013. Budgeted expenditures in the General Fund decreased 2% to $470,891,829 for fiscal year 2012-2013. Budgeted expenditures in the Special Revenue Fund decreased 10% to $88,021,633 for fiscal year 2012-2013:

Budget Category	2010-11 Actual	2011-12 Budgeted	2012-13 Budgeted	$ Difference	% Difference
General Fund	$ 409,703,009.00	$ 473,490,377.00	$ 470,891,829.00	$ (2,598,548.00)	-0.5%
Special Revenue Fund	90,359,880	79,473,071	88,021,633	8,548,562	10.8%
Debt Service	1,303,133	1,302,835	1,300,350	(2,485)	-0.2%
TOTAL	501,366,022	554,266,283	560,213,812	5,947,529	1.1%

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

Telephone: 973 321-0772
Email: dayala@paterson.k12.nj.us

DISTRICT WIDE FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
STATEMENT OF NET ASSETS
JUNE 30, 2012

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 46,011,706	$ 2,641,348	$ 48,653,054
Receivables, net			
Receivables from Other Governments	17,397,299	2,208,408	19,605,707
Other	982,590		982,590
Internal Balances	1,414,765	(1,414,765)	
Inventory		91,012	91,012
Deferred Charge	150,186		150,186
Capital Assets, Not Being Depreciated	36,823,943		36,823,943
Capital Assets, Being Depreciated, Net	250,092,287	470,761	250,563,048
Total Assets	352,872,776	3,996,764	356,869,540
LIABILITIES			
Accounts Payable and Other Current Liabilities	32,080,992	264,167	32,345,159
Payable to Other Governments	543,547		543,547
Unearned Revenue	6,599,990	2,123	6,602,113
Accrued Interest Payable	57,888		57,888
Noncurrent Liabilities			
Due Within One Year	4,348,800		4,348,800
Due Beyond One Year	10,158,033	-	10,158,033
Total Liabilities	53,789,250	266,290	54,055,540
NET ASSETS			
Invested in Capital Assets, Net of Related Debt	278,521,086	470,761	278,991,847
Restricted for:			
Plant Maintenance	19,490,858		19,490,858
Tuition Adjustments	4,000,000		4,000,000
Capital Projects	2,000,000		2,000,000
Debt Service	99,639		99,639
Unrestricted	(5,028,057)	3,259,713	(1,768,344)
Total Net Assets	$ 299,083,526	$ 3,730,474	$ 302,814,000

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

PATERSON PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Instruction							
Regular	$ 251,391,367	$ 112,053	$ 76,791,253	$ 204,048	$ (174,284,013)		$ (174,284,013)
Special Education	76,206,404		36,850,887		(39,355,517)		(39,355,517)
Other Instruction	35,119,655		3,676,873	20,910	(31,421,872)		(31,421,872)
School Sponsored Activities and Athletics	1,866,156				(1,866,156)		(1,866,156)
Community Services	519,115				(519,115)		(519,115)
Support Services							
Student and Instruction Related Svcs.	84,268,585		20,502,895	7,547	(63,758,143)		(63,758,143)
General Administrative Services	6,330,523		597,420		(5,733,103)		(5,733,103)
School Administrative Services	20,506,048		2,333,530		(18,172,518)		(18,172,518)
Central and Other Support Services	10,611,639				(10,611,639)		(10,611,639)
Plant Operations and Maintenance	51,018,812		11,616,391	4,317,513	(35,084,908)		(35,084,908)
Pupil Transportation	15,571,386		3,082,003		(12,489,383)		(12,489,383)
Interest on Long-Term Debt	433,778		239,228		(194,550)	-	(194,550)
Total Governmental Activities	553,843,468	112,053	155,690,480	4,550,018	(393,490,917)	-	(393,490,917)
Business-Type Activities							
Food Service	13,855,901	264,042	12,797,382	-		$ (794,477)	(794,477)
Total Business-Type Activities	13,855,901	264,042	12,797,382	-	-	(794,477)	(794,477)
Total Primary Government	$567,699,369	$ 376,095	$ 168,487,862	$ 4,550,018	(393,490,917)	(794,477)	(394,285,394)

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

PATERSON PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Net (Expense) Revenue and Changes in Net Assets		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes,Net	$ 38,955,956		$ 38,955,956
Property Taxes, Levied for Debt Service	301,447		301,447
State Aid - Unrestricted	366,415,045		366,415,045
Federal and State Grants for School Based Budgets	7,633,112		7,633,112
State Aid for Debt Service Principal	558,200		558,200
Investment Earnings	333,383		333,383
Miscellaneous Income	2,942,973		2,942,973
Total General Revenues	417,140,116	-	417,140,116
Change in Net Assets	23,649,199	$ (794,477)	22,854,722
Net Assets, Beginning of Year	277,013,058	4,524,951	281,538,009
Prior Period Adjustment	(1,578,731)	-	(1,578,731)
Net Assets, End of Year	$ 299,083,526	$ 3,730,474	$ 302,814,000

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

FUND FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2012

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 45,912,067			$ 99,639	$ 46,011,706
Receivables, Net					
Receivables From Other Governments	6,995,299	$ 9,875,034	$ 526,966		17,397,299
Accounts	966,166	1,130			967,296
Due From Other Funds	2,480,692	18,943	-	-	2,499,635
Total Assets	$ 56,354,224	$ 9,895,107	$ 526,966	$ 99,639	$ 66,875,936
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	$ 7,549,957	$ 1,907,321	$ 13,118		$ 9,470,396
Accrued Salaries and Wages	15,822,868	694,976			16,517,844
Due to Other Funds		844,809	224,767		1,069,576
Payable to Federal Government		1,783			1,783
Payable to State Government		541,764			541,764
Claims and Judgments Payable	2,260,027				2,260,027
Accrued Liability for Insurance Claims	464,783				464,783
Compensated Absences Payable	3,367,942				3,367,942
Deferred Revenue	406,455	5,904,454	289,081		6,599,990
Total Liabilities	29,872,032	9,895,107	526,966	-	40,294,105
Fund Balances (Deficits)					
Restricted					
Capital Reserve	2,000,000				2,000,000
Maintenance Reserve	12,490,858				12,490,858
Maintenance Reserve-Designated for Subsequent Year's Expenditures	7,000,000				7,000,000
Emergency Reserve	1,000,000				1,000,000
Tuition Adjustment Reserve	4,000,000				4,000,000
Reserved Excess Surplus	10,239,761				10,239,761
Reserved Excess Surplus, Designated for Subsequent Years' Expenditures	3,401,870				3,401,870
Debt Service				$ 99,639	99,639
Committed					
Year End Encumbrances	1,304,965				1,304,965
Assigned					
Year End Encumbrances	1,238,176				1,238,176
Designated for Subsequent Year's Expenditures	16,537,152				16,537,152
Unassigned	(32,730,590)	-		-	(32,730,590)
Total Fund Balances	26,482,192	-	-	99,639	26,581,831
Total Liabilities and Fund Balances	$ 56,354,224	$ 9,895,107	$ 526,966	$ 99,639	

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 $437,086,339 and the accumulated depreciation is $150,170,109.		286,916,230
Bond issuance costs are deferred on the statement of net assets and amortized over the life of the bonds.		150,186
The District has financed capital assets through the issuance of long-term lease obligations. The accrued interest at year end is		(57,888)
Long-term liabilities, including capital leases payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Obligations Under Lease Purchase (COPS)	(8,545,330)	
Compensated Absences	(5,961,503)	
		(14,506,833)
Net Assets of Governmental Activities		$ 299,083,526

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

PATERSON PUBLIC SCHOOLS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES					
Local Sources					
Property Tax Levy	$ 38,955,956			$ 301,447	$ 39,257,403
Tuition Charges	112,053				112,053
Interest Earnings	333,383				333,383
Miscellaneous	2,942,973	$ 125,018	$ 687,000		3,754,991
Total - Local Sources	42,344,365	125,018	687,000	301,447	43,457,830
State Sources	433,260,394	49,307,696	3,630,513	797,428	486,996,031
Federal Sources	13,931,295	33,107,511			47,038,806
Total Revenues	489,536,054	82,540,225	4,317,513	1,098,875	577,492,667
EXPENDITURES					
Current					
Instruction					
Regular Instruction	199,184,179	51,289,323			250,473,502
Special Education Instruction	69,651,242	6,812,087			76,463,329
Other Instruction	34,138,388	730,116			34,868,504
School Sponsored Activities and Athletics	1,819,257				1,819,257
Community Services	520,416				520,416
Support Services					
Student and Instruction Related Services	66,814,207	15,352,237			82,166,444
General Administrative Services	5,559,876	373,774			5,933,650
School Administrative Services	20,116,656				20,116,656
Central and Other Support Services	9,880,048				9,880,048
Plant Operations and Maintenance	42,434,222				42,434,222
Pupil Transportation	15,431,478	117,071			15,548,549
Debt Service					
Principal				940,000	940,000
Interest and Other Charges				362,835	362,835
Capital Outlay	3,145,776	232,505	$ 4,367,513		7,745,794
Total Expenditures	468,695,745	74,907,113	4,367,513	1,302,835	549,273,206
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,840,309	7,633,112	(50,000)	(203,960)	28,219,461
OTHER FINANCING SOURCES (USES)					
Transfers In	7,633,112		56,612		7,689,724
Transfers Out	(56,612)	(7,633,112)			(7,689,724)
Total Other Financing Sources and Uses	7,576,500	(7,633,112)	56,612	-	-
Net Change in Fund Balances	28,416,809	-	6,612	(203,960)	28,219,461
Fund Balance (Deficit), Beginning of Year	(355,886)	-	(6,612)	303,599	(58,899)
Prior Period Adjustment	(1,578,731)	-	-	-	(1,578,731)
Fund Balance (Deficit), End of Year	$ 26,482,192	$ -	$ -	$ 99,639	$ 26,581,831

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

EXHIBIT B-3

PATERSON PUBLIC SCHOOLS
ILLUSTRATIVE RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES WITH THE DISTRICT-WIDE STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Total net change in fund balances - governmental funds (Exhibit B-2)		$ 28,219,461
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement and allocated over their estimated useful lives as annual depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period.		
Capital Outlays	$ 7,745,794	
Depreciation Expense	(14,624,179)	
		(6,878,385)
The issuance of long term debt provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and other similar items when debt is first issue, whereas these amounts are deferred and amortized in the statement of activities.		
Principal Repayment on Lease Purchase		940,000
Amortization of Debt Issuance Costs	(29,717)	
Amortization of Original Issue Discount	(4,744)	
Amortization of Deferred Amount on Refunding	(71,369)	
		(105,830)
In the statement of activities certain expenses are measured by the amounts earned or accrued during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (paid):		
Decrease in Accrued Interest	5,170	
Decrease in Compensated Absences	1,468,783	
		1,473,953
Change in net assets of governmental activities (Exhibit A-2)		$ 23,649,199

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

PROPRIETARY FUNDS

EXHIBIT B-4

PATERSON PUBLIC SCHOOLS
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2012

	Business-Type Activities - Enterprise Funds	
		Food Service
ASSETS		
Current Assets		
Cash and Cash Equivalents	$	2,641,348
Intergovernmental Accounts Receivable		2,208,408
Inventory		91,012
Total Current Assets		4,940,768
Capital Assets		
Facility Improvements		1,352,656
Machinery and Equipment		2,411,807
Less Accumulated Depreciation		(3,293,702)
Total Capital Assets		470,761
Total Assets		5,411,529
LIABILITIES		
Current Liabilities		
Accounts Payable		259,432
Accrued Salaries and Wages		4,735
Unearned Revenue		2,123
Due to Other Funds		1,414,765
Total Current Liabilities		1,681,055
Total Liabilities		1,681,055
NET ASSETS		
Invested in Capital Assets		470,761
Unrestricted		3,259,713
Total Net Assets	$	3,730,474

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

EXHIBIT B-5

PATERSON PUBLIC SCHOOLS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Business-Type Activities - Enterprise Fund	
		Food Service
Operating Revenues		
Charges for services		
Daily Sales	$	206,813
Special Functions		34,987
Miscellaneous		22,242
Total Operating Revenues		264,042
Operating Expenses		
Cost of Sales		5,396,215
Salaries and Payroll Taxes		5,974,102
Employee Benefits		1,491,890
Repairs and Maintenance		302,413
Purchased Services		197,965
Other Expenses		204,345
Supplies and Materials		142,578
Depreciation		146,393
Total Operating Expenses		13,855,901
Operating Loss		(13,591,859)
Nonoperating Revenues		
State Sources		
State School Lunch Program		182,845
Federal Sources		
Fresh Fruit and Vegetable Program		38,247
School Breakfast Program		1,824,136
National School Lunch Program		9,921,006
After School Snack Program		212,506
Summer Food Program		618,642
Total Nonoperating Revenues		12,797,382
Change in Net Assets		(794,477)
Net Assets, Beginning of Year		4,524,951
Net Assets, End of Year	$	3,730,474

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

EXHIBIT B-6

PATERSON PUBLIC SCHOOLS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Business-Type Activities - Enterprise Funds	
		Food Service
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Customers	$	264,042
Cash Payments for Employees Salaries, Payroll Taxes and Benefits		(7,504,267)
Cash Payments to Suppliers for Goods and Services		(5,414,281)
Net Cash Used For Operating Activities		(12,654,506)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Cash Payments to Other Funds		(1,689,892)
Cash Receipts from State and Federal Subsidy		11,990,662
Net Cash Provided By Non-Capital Financing Activities		10,300,770
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of Capital Assets		(407,720)
Net Cash Used for Capital and Related Financing Activities		(407,720)
Net Decrease in Cash and Cash Equivalents		(2,761,456)
Cash and Cash Equivalents—Beginning of Year		5,402,804
Cash and Cash Equivalents—End of Year	$	2,641,348
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:		
Operating Loss	$	(13,591,859)
Adjustments to Reconcile Operating Loss to Net Cash Used For Operating Activities		
Depreciation		146,393
Non-Cash Federal Assistance - Food Distribution Program		917,073
Changes in Assets and Liabilities:		
(Increase) Decrease in Inventories		(10,590)
Increase (Decrease) in Accounts Payable		(76,988)
Increase (Decrease) in Accrued Salaries and Wages		(38,275)
Increase (Decrease) in Unearned Revenue		(260)
Total Adjustments		937,353
Net Cash Used For Operating Activities	$	(12,654,506)
Non-Cash Investing, Capital and Financing Activities:		
Value Received - Food Distribution Program	$	916,813

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

FIDUCIARY FUNDS

PATERSON PUBLIC SCHOOLS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2012

	Unemployment Compensation Trust Fund	Private-Purpose Scholarship Trust Fund	Agency Fund
ASSETS			
Cash and Cash Equivalents	$ 3,448,167	$ 39,881	$ 566,370
Total Assets	3,448,167	39,881	$ 566,370
LIABILITIES			
Intergovernmental Payable - State	334,359		
Payroll Deductions and Withholdings			$ 281,848
Summer Payment Plan Deposits			15,214
Payable To Student Groups			254,014
Due To Other Funds			15,294
Total Liabilities	334,359	-	$ 566,370
NET ASSETS			
Held In Trust For Unemployment Claims and Other Purposes	$ 3,113,808	$ 39,881	

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

EXHIBIT B-8

PATERSON PUBLIC SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Unemployment Compensation Trust Fund	Private Purpose Scholarship Trust Fund
ADDITIONS		
Contributions		
Employer	$ 3,000,000	
Employees	628,785	$ 3,346
Private Donations		7,000
Investment Earnings		
Interest	1,013	42
Total Additions	3,629,798	10,388
DEDUCTIONS		
Unemployment Claims and Contributions	1,541,711	
Scholarship Awards		7,000
Total Deductions	1,541,711	7,000
Change in Net Assets	2,088,087	3,388
Net Assets, Beginning of Year	1,025,721	36,493
Net Assets, End of Year	$ 3,113,808	$ 39,881

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

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

B. Basic Financial Statements

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements (Continued)

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

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

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

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

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The District reports the following major governmental funds:

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

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

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

The *debt service fund* accounts for the accumulation of resources for and the payment of principal and interest on long-term general obligation debt of governmental funds.

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

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

Additionally, the government reports the following fund type:

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the district-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The District has elected not to follow private-sector guidance issued subsequent to December 1, 1989.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

D. Assets, Liabilities and Net Assets or Equity

1. Deposits and Investments

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

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

2. Receivables and Payables

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

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

> *Tuition Revenues* - Tuition charges were established by the Board of Education based on estimated costs. The charges are subject to adjustment when the final costs are determined and certified by the State Department of Education.
>
> *Tuition Expenditures* - Tuition charges for the fiscal years 2010-2011 and 2011-2012 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. Receivables and Payables (Continued)

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

3. Inventories

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

Food Service Fund inventories, exclusive of the federal commodities, are valued at cost, using the first-in first-out (FIFO) method. The United States Department of Agriculture (USDA) commodity portion of the Food Service Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities at year-end is reported as unearned revenue.

4. Capital Assets

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

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. Compensated Absences

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

6. Long-term Obligations

In the district-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Debt premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the debt using the effective interest method. Gains and losses resulting from debt refundings are also deferred and amortized over the life of the refunded debt or new debt whichever is less using the effective interest method. Long-term debt payable is reported net of the applicable debt premium or discount and refunding gains or losses. Debt issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

7. Fund Equity

With the implementation of GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions* during fiscal year 2011, fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Fund balance categories are designed to make the nature and extent of the constraints placed on the District's fund balance more transparent. These categories are comprised of a hierarchy based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

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

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

Maintenance Reserve – This restriction was created by the Board in accordance with NJAC 6A:23A-14.2 to accumulate funds for the required maintenance of school facilities in accordance with the EFCA (NJSA 18A:7G-9) for a thorough and efficient education.

Maintenance Reserve – Designated for Subsequent Year's Expenditures - This restriction was created by the Board in accordance with NJAC 6A:23A-14.2 to accumulate funds for the required maintenance of school facilities in accordance with the EFCA (NJSA 18A:7G-9) for a thorough and efficient education that was appropriated in the 2012/2013 original budget certified for taxes.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

7. Fund Equity (Continued)

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

Tuition Adjustment Reserve – This restriction was created in accordance with NJAC 6A:23A-17.1(F)8 to represent foreseeable future tuition adjustments and is required to be liquidated in the second year following the contract year with any remaining balance related to that contract year to be reserved and budgeted for property tax relief.

Reserved Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2012 audited excess surplus that is required to be appropriated in the 2013/2014 original budget certified for taxes.

Reserved Excess Surplus – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2011 audited excess surplus that was appropriated in the 2012/2013 original budget certified for taxes.

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

Committed Fund Balance – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Year-End Encumbrances – Represents outstanding purchase orders at year end for contracts awarded by formal action of the State District Superintendent with the advise of the Board of Trustees for specific purposes from available resources of the current year for which the goods and materials have not yet been received or the services have not yet been rendered at June 30.

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

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2012/2013 District budget certified for taxes.

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

8. Reclassifications

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

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

The annual budget is reviewed by the Board and approved by the State District Superintendent in the spring of the preceding year for the general, special revenue and debt service funds. The District is not required to adopt an annual budget for the capital projects fund. The budget is submitted to the State Commissioner of Education and County Superintendent for their review and final approval. Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the State District Superintendent as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The District approved several budget transfers during 2011/2012. During 2011/2012 the District increased the original budget by $17,230,450. The increase was funded by additional federal and state aid, grant awards and the reappropriation of prior year general fund encumbrances.

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

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

B. Deficit Fund Equity

The District has an unassigned deficit fund balance of $32,730,590 in the General Fund as of June 30, 2012 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 2011/2012 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund balance deficits in the future.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. Deficit Fund Equity

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of $32,730,590 in the General Fund is less than the delayed state aid payments.

C. Capital Reserve

A capital reserve account was established by the District in 2000. The accumulation of funds will be used for capital outlay expenditures in subsequent fiscal years. The capital reserve is maintained in the general fund and its activity is included in the general fund annual budget.

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

The activity of the capital reserve for the fiscal year ended June 30, 2012 is as follows:

Balance, July 1, 2011	$ 1,000
Increased by:	
Deposits Approved by Board Resolution	1,999,000
Balance, June 30, 2012	$ 2,000,000

D. Transfers to Capital Outlay

During the 2011/2012 school year, the district transferred $6,612 to the capital outlay facility acquisition and construction services accounts. The transfer was made from available appropriation balances in current expense budget accounts and approved by Executive County Superintendent.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

E. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for Reserved Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance at June 30, 2012 is $13,641,631. Of this amount, $3,401,870 was designated and appropriated in the 2012/2013 original budget certified for taxes and the remaining amount of $10,239,761 will be appropriated in the 2013/2014 original budget certified for taxes.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits

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

Bank balances are insured up to $250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of $250,000 for each failed brokerage firm. At June 30, 2012, the book value of the District's deposits was $52,707,472 and bank balances of the District's cash and deposits amounted to $73,832,231. The District's deposits which are displayed on the balance sheets and statement of net assets as "cash and cash equivalents" are categorized as:

Depository Account

Insured	$ 73,568,242
Uninsured and Collateralized	263,989
	$ 73,832,231

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments (Continued)

Deposits (Continued)

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District does not have a policy for custodial credit risk.. As of June 30, 2012 the District's bank balance of $263,989 was exposed to custodial credit risk as follows:

Depository Account

Uninsured and Collateralized:	
Collateral held by pledging financial institution's trust department but not in the District's name	$ 263,989

Investments

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

As of June 30, 2012, the Board had no outstanding investments.

B. Receivables

Receivables as of June 30, 2012 for the district's individual major funds, including the applicable allowances for uncollectible accounts, are as follows:

	General	Special Revenue	Capital Projects	Food Service	Total
Receivables:					
Intergovernmental					
Local			$ 439,311		$ 439,311
State	$ 1,465,945	$ 131,502	87,655	$ 35,260	1,720,362
Federal	5,529,354	9,743,532	-	2,173,148	17,446,034
Accounts	966,166	1,130	-	-	967,296
Gross Receivables	7,961,465	9,876,164	526,966	2,208,408	20,573,003
Less: Allowance for Uncollectibles	-	-	-	-	-
Net Total Receivables	$ 7,961,465	$ 9,876,164	$ 526,966	$ 2,208,408	$ 20,573,003

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables (Continued)

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

	Unearned
General Fund	
Unencumbered Restricted Formula Aid	$ 21,298
Unencumbered Insurance Proceeds	385,157
Special Revenue Fund	
Unencumbered Grant Draw Downs	5,898,523
Grant Draw Downs Reserved for Encumbrances	5,931
Capital Projects Fund	
Unrealized School Facility Grants	62,359
Unrealized City Contribution	226,722
Total Deferred Revenue for Governmental Funds	$ 6,599,990

C. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2012 was as follows:

	Balance, July 1, 2011	Increases	Decreases	Balance, June 30, 2012
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	$ 9,006,387			$ 9,006,387
Construction in Progress	24,466,184	$ 3,693,605	$ (342,233)	27,817,556
Total Capital Assets, Not Being Depreciated	33,472,571	3,693,605	(342,233)	36,823,943
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	377,327,759	2,127,873		379,455,632
Machinery and Equipment	18,540,215	2,266,549	-	20,806,764
Total Capital Assets Being Depreciated	395,867,974	4,394,422	-	400,262,396
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(124,774,257)	(13,459,126)		(138,233,383)
Machinery and Equipment	(10,771,673)	(1,165,053)	-	(11,936,726)
Total Accumulated Depreciation	(135,545,930)	(14,624,179)	-	(150,170,109)
Total Capital Assets, Being Depreciated, Net	260,322,044	(10,229,757)	-	250,092,287
Governmental Activities Capital Assets, Net	$ 293,794,615	$ (6,536,152)	$ (342,233)	$ 286,916,230

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

	Balance, July 1, 2011	Increases	Decreases	Balance, June 30, 2012
Business-Type Activities:				
Capital Assets, Being Depreciated:				
Facilities Improvements	$ 1,352,656			$ 1,352,656
Machinery and Equipment	2,004,087	$ 407,720	-	2,411,807
Total Capital Assets Being Depreciated	3,356,743	407,720	-	3,764,463
Less Accumulated Depreciation for:				
Facilities Improvements	(1,352,656)			(1,352,656)
Machinery and Equipment	(1,794,653)	(146,393)	-	(1,941,046)
Total Accumulated Depreciation	(3,147,309)	(146,393)	-	(3,293,702)
Total Capital Assets, Being Depreciated, Net	209,434	261,327	-	470,761
Business-Type Activities Capital Assets, Net	$ 209,434	$ 261,327	$ -	$ 470,761

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

Governmental Activities:	
Instruction	
Regular	$ 1,566,752
Special	91,517
Other	331,568
School-Sponsored/Other Instructional	53,417
Total Instruction	2,043,254
Support Services	
Support Services - Students	2,302,446
General Administration	375,050
School Administration	479,309
Operations and Maintenance of Plant	8,636,928
Student Transportation	24,369
Central Services	762,823
Total Support Services	12,580,925
Total Governmental Funds	14,624,179
Total Depreciation Expense - Governmental Activities	$ 14,624,179
Business-Type Activities:	
Food Service Fund	$ 146,393

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2012, is as follows:

Due to/from other funds

Receivable Fund	Payable Fund	Amount
General Fund	Special Revenue Fund	$ 844,809
General Fund	Capital Projects Fund	224,767
General Fund	Food Service Fund	1,395,822
General Fund	Payroll Agency Fund	15,294
Special Revenue Fund	Food Service Fund	18,943
Total		$ 2,499,635

The above balances are the result of revenues earned in one fund which are due to another fund or to cover cash balances which were in an overdraft position.

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

Interfund transfers

	Transfer In:		
	General	Capital Projects	Total
Transfer Out:			
General Fund		$ 56,612	$ 56,612
Special Revenue Fund	$ 7,633,112	-	7,633,112
Total Transfers Out	$ 7,633,112	$ 56,612	$ 7,689,724

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

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Leases

Operating Leases

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

	Lease Term	2011/12 Lease Payments
William Scotsman (PS #3 Trailers)	6/30/2013	$ 22,550
137 Ellison Street	6/30/2012	353,886
88 Danforth Avenue	6/30/2013	287,048
YMCA	6/30/2012	16,359
11-27 St. & Sixteenth Ave.	7/31/2012	645,547
11-27 St. & Sixteenth Ave. - Real Estate Taxes	7/31/2012	105,754
16-32 Spruce Street	10/31/2011	50,800
16-32 Spruce Street - Parking	10/31/2011	9,660
175 Main Street	7/31/2013	425,688
Sheridan Avenue	7/31/2012	351,484
264 21st Avenue - Boys and Girls Club	8/31/2011	14,213
265 21st Avenue - Boys and Girls Club - License Agreement	6/30/2012	78,516
47 State Street	2/28/2014	369,035
47 State Street - Parking	2/28/2014	10,560
90 Delaware Avenue	12/31/2014	1,200,000
90 Delaware Avenue - Real Estate Taxes	12/31/2014	349,862
Don Bosco	Month to Month	1
St. Mary's - 95 Sherman Ave.	12/31/2012	394,190
St. Therese - 764	12/31/2012	199,940
City of Paterson Parking	6/30/2012	389,480
		$ 5,274,573

Lease Purchase Agreements

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

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

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

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

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

E. Leases (Continued)

Lease Purchase Agreements

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

Governmental Activities:

Fiscal Year Ended June 30,	Certificates of Participation Principal	Interest	Total
2013	$ 970,000	$ 330,350	$ 1,300,350
2014	1,005,000	295,788	1,300,788
2015	1,045,000	257,300	1,302,300
2016	1,085,000	214,700	1,299,700
2017	1,135,000	170,300	1,305,300
2018-2021	3,690,000	225,400	3,915,400
	$ 8,930,000	$ 1,493,838	$ 10,423,838

F. Long-Term Debt

Intergovernmental Loan Payable

The City of Paterson, on behalf of the District, has entered into loan agreements with the New Jersey Economic Development Agency to provide funds for remodeling projects. The City also pays the related debt service as part of the City budget. The debt service on such loans is included as part of the school tax rate. The outstanding School loans on the City's financial statements as of June 30, 2012 are as follows:

Loans payable at June 30, 2012 are comprised of the following:

$4,965,057, 1993 Loan due in Semi-annual installments of $333,167 to $363,836 through July 15, 2013, interest at 5.288%	$ 681,226
$4,965,056, 1993 Loan due in Semi-annual installments of $261,319 through July 15, 2013, interest at 1.15%	512,674
Grand Total (Type I School Debt)	$1,193,900

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-Term Debt (Continued)

Statutory Borrowing Power

The District's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2012 was as follows:

6% of Equalized Valuation Basis (Municipal)	$ 499,368,714
Less: Net Debt (Type I School Debt)	1,193,900
Remaining Borrowing Power	$ 498,174,814

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2012, was as follows:

	Balance, July 1, 2011	Additions	Reductions	Balance, June 30, 2012	Due Within One Year
Governmental Activities:					
Lease-Purchase Agreement ("COPS")	$ 9,870,000		$ (940,000)	$ 8,930,000	$ 970,000
Less:					
Unamortized Original Issue Discount	(28,720)		4,744	(23,976)	
Unamortized Deferred Amount on Refunding	(432,063)	-	71,369	(360,694)	-
Total Lease - Purchase Agreements, Net	9,409,217	-	(863,887)	8,545,330	970,000
Compensated absences	7,430,286	$ 2,050,807	(3,519,590)	5,961,503	3,378,800
Governmental Activity Long-Term Liabilities	$ 16,839,503	$ 2,050,807	$ (4,383,477)	$ 14,506,833	$ 4,348,800

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

NOTE 4 OTHER INFORMATION

A. Risk Management

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

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

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2012, 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 $2,724,810 reported at June 30, 2012 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, 2012 and 2011 are as follows:

Governmental Activities:	Fiscal Year Ended June 30, 2012	Fiscal Year Ended June 30, 2011
Unpaid Claims, Beginning of Year	$ 3,285,755	$ 3,987,779
Incurred Claims (Including IBNR)	685,066	1,054,872
Claim Payments	(1,246,011)	(1,756,896)
Unpaid Claims, End of Year	$ 2,724,810	$ 3,285,755

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

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

Fiscal Year Ended June 30,	District Contributions	Employee Contributions	Amount Reimbursed	Ending Balance
2012	$ 3,000,000	$ 628,785	$ 1,541,711	$ 3,113,808
2011	4,300,000	573,626	5,080,937	1,025,721
2010	1,000,000	709,675	1,635,429	1,230,874

B. Contingent Liabilities

The District is a party defendant in some lawsuits, none of a kind unusual for a school district of its size and scope of operation. In the opinion of the 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 4 OTHER INFORMATION (Continued)

B. Contingent Liabilities (Continued)

Federal and State Awards – The District participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of June 30, 2012, significant amounts of grant expenditures have not been audited by the various grantor agencies but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

C. Federal Arbitrage Regulations

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2012, the District had no estimated arbitrage earnings due to the IRS.

D. Employee Retirement Systems and Pension Plans

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

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

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

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

Defined Contribution Retirement Program (DCRP) – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected and certain appointed officials, effective July 1, 2007. Membership is mandatory for such individuals with vesting occurring after one (1) year of membership.

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Other Pension Funds

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

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems and are considered in the annual actuarial calculation of the required State contribution for the system.

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

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

Basis of Accounting

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

Investment Valuation

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

The State of New Jersey, Department of the Treasury, Division of Investment, issues publicly available financial reports that include the financial statements of the State of New Jersey Cash Management Fund, Common Pension Fund A, Common Pension Fund B, Common Pension Fund D and Common Pension Fund E. The financial reports may be obtained in writing to the State of New Jersey, Department of the Treasury, Division of Investment, P.O. Box 290, Trenton, New Jersey 08625-0290.

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Significant Legislation

P.L. 2011, c.78, effective June 28, 2011, made various changes to the manner in which TPAF and PERS operate and to the benefit provisions of those systems.

This new legislation's provisions impacting employee pension and health benefits include:

- New members of TPAF and PERS hired on or after June 28, 2011 (Tier 5 members), will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of ¼ to 1 percent for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the TPAF and PERS is increased from age 62 to 65 for Tier 5 members.
- The annual benefit under special retirement for new PFRS members enrolled after June 28, 2011 (Tier 3 members), will be 60 percent instead of 65 percent of the member's final compensation plus 1 percent for each year of creditable service over 25 years but not to exceed 30 years.
- Active member contribution rates will increase. TPAF and PERS active member rates increase from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years. For Fiscal Year 2012, the member contribution rates increased in October 2011. The phase-in of the additional incremental member contributions for TPAF and PERS members will take place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.

In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

Funding Status and Funding Progress

As of July 1, 2010, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 70.5 percent with an unfunded actuarial accrued liability of $36.3 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 65.2 percent and $25.6 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 78.5 percent and $10.7 billion.

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

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

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Actuarial Methods and Assumptions

In the July 1, 2010 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (1) 8.25 percent for investment rate of return for the retirement systems and (2) 5.45 percent for projected salary increases for the PERS and 5.91 percent for TPAF.

Employer and Employee Pension Contributions

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contributions by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 6.5% for PERS, 6.5% for TPAF and 5.50% for DCRP of the employee's annual compensation.

Annual Pension Costs (APC)

Per the requirements of GASB Statement No. 27 for the year ended June 30, 2012 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the years ended June 30, 2012, 2011 and 2010 the District was required to contribute for PERS and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Fiscal Year Ended June 30,	PERS	On-behalf TPAF	DCRP
2012	$ 5,748,688	$ 6,666,892	None
2011	5,139,921	619,510	None
2010	4,132,512	711,137	None

During the previous two fiscal years, the State of New Jersey did not contribute to the TPAF for normal cost and accrued liability. The State contributed $6,666,892 during 2011/2012 for normal cost pension, accrued liability and the NCGI premium. For fiscal years 2010/2011 and 2009/2010, the State contributed $619,510 and $711,137, respectively, for the NCGI premium only.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the District $13,398,675 during the year ended June 30, 2012 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount, along with the on-behalf TPAF pension contribution, has been included in the district-wide financial statements and the fund financial statements as a revenue and expenditure in accordance with GASB No. 24.

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits

The State of New Jersey sponsors and administers the post-retirement health benefit program plans for school districts. The Plans are cost sharing multiple employer defined benefit plans.

As a result of implementing Governmental Accounting Standards Board (GASB) Statement No. 43, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* (OPEB), effective for Fiscal Year 2007, the State Health Benefits Program (SHBP), and the Prescription Drug Program (PDP), and Post-Retirement Medical (PRM) of the PERS and TPAF are combined and reported as Pension and Other employee Benefit Trust Funds in the State's Comprehensive Annual Financial Report (CAFR). Specifically, SHBP-State, PDP-State, and the PRM of the PERS are combined and reported as a Health Benefits Program Fund – State classified as a single employer plan. The SHBP-Local, PDP-Local, and the PRM of the TPAF are combined and reported as Health Benefits Program Fund –Local Government classified as a cost-sharing multiple-employer plan in the State's CAFR. The post-retirement benefit programs had a total of 514 state and local participating employers and contributing entities for Fiscal Year 2011.

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

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

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

Basis of Accounting

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

Significant Legislation

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

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Investment Valuation

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

Funded Status and Funding Progress

As of July 1, 2010, the most recent actuarial valuation date, the State had a $59.3 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to $2.1 billion for state active and retired members and $38.2 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

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

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

Actuarial Methods and Assumptions

In the July 1, 2010, actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. The actuarial assumptions included 4.50 percent for investment rate of return for the OPEB.

Post-Retirement Medical Benefits Contributions

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2011, there were 93,323 retirees receiving post-retirement medical benefits and the State contributed $935.5 million on their behalf. The cost of these benefits is funded through contributions by the State and in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education with 25 years of service. The State paid $144 million toward Chapter 126 benefits for 15,709 eligible retired members in fiscal year 2011.

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Post-Retirement Medical Benefits Contributions (Continued)

The State sets the contribution rate based on a pay as you go basis and not on the *annual required contribution of the employers (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the years ended June 30, 2012, 2011 and 2010 were $13,402,192, $13,158,412 and $13,356,158, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

NOTE 5 PRIOR PERIOD ADJUSTMENT

The District recorded a prior period adjustment to reflect expenditures made in prior years that were reported in the Special Revenue Fund but should have been reported in the General Fund. The effect of this prior period adjustment is to reduce by $1,578,731, the net assets of the Governmental Activities as well as the fund balance, beginning of year, of the General Fund.

BUDGETARY COMPARISONS

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	$ 38,955,956		$ 38,955,956	$ 38,955,956	
Tuition	50,000		50,000	112,053	$ 62,053
Interest Earned				333,383	333,383
Miscellaneous	1,961,354	-	1,961,354	2,942,973	981,619
Total - Local Sources	40,967,310	-	40,967,310	42,344,365	1,377,055
State Sources:					
Special Education Aid	14,783,830		14,783,830	14,783,830	
Extraordinary Aid	1,962,844		1,962,844	2,439,869	477,025
Security Aid	11,577,294		11,577,294	11,577,294	
Equalization Aid	369,330,070		369,330,070	369,330,070	
Transportation Aid	3,152,967		3,152,967	3,152,967	
Other State Aid		$ 15,307	15,307	15,307	
Non-Public Transportation Reimbursement				71,142	71,142
Internal Audit Reimbursement				223,646	223,646
On-Behalf TPAF Pension Contributions (Non-Budgeted)				6,666,892	6,666,892
On-Behalf TPAF Post Retirement Medical Benefits (Non-Budgeted)				13,402,192	13,402,192
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	13,398,675	13,398,675
Total State Sources	400,807,005	15,307	400,822,312	435,061,884	34,239,572
Federal Sources:					
Medical Assistance Program	725,236		725,236	631,976	(93,260)
Education Jobs Fund	12,895,333	403,986	13,299,319	13,299,319	-
Total - Federal Sources	13,620,569	403,986	14,024,555	13,931,295	(93,260)
Total Revenues	455,394,884	419,293	455,814,177	491,337,544	35,523,367
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	6,367,851	294,458	6,662,309	6,411,873	250,436
Grades 1-5 - Salaries of Teachers	46,420,417	(3,230,044)	43,190,373	42,811,833	378,540
Grades 6-8 - Salaries of Teachers	23,827,611	(886,969)	22,940,642	22,057,490	883,152
Grades 9-12 - Salaries of Teachers	25,104,209	852,365	25,956,574	25,956,399	175
Regular Programs - Home Instruction:					
Salaries of Teachers	826,552	11,491	838,043	838,043	
Purchased Professional-Educational Services	133,875	(33,000)	100,875	58,857	42,018
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	4,874,303	107,255	4,981,558	4,635,293	346,265
Purchased Professional-Educational Services	293,350	82,389	375,739	296,087	79,652
Purchased Technical Services	931,325	119,298	1,050,623	1,022,183	28,440
Other Purchased Services (400-500 series)	404,044	37,268	441,312	389,105	52,207
General Supplies	4,347,023	443,594	4,790,617	4,423,391	367,226
Textbooks	614,979	34,757	649,736	547,782	101,954
Other Objects	92,763	(6,498)	86,265	37,058	49,207
TOTAL REGULAR PROGRAMS - INSTRUCTION	114,238,302	(2,173,636)	112,064,666	109,485,394	2,579,272
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,044,441	(20,787)	1,023,654	849,941	173,713
Other Salaries for Instruction	557,499	(26,275)	531,224	501,360	29,864
General Supplies	37,386	8,704	46,090	41,920	4,170
Textbooks	4,250	(1,400)	2,850	1,995	855
Other Objects	264	-	264	-	264
Total Cognitive - Mild	1,643,840	(39,758)	1,604,082	1,395,216	208,866
Cognitive - Moderate:					
Salaries of Teachers	559,410	(28,163)	531,247	531,247	
Other Salaries for Instruction	342,468	98,778	441,246	429,168	12,078
General Supplies	10,400	1,400	11,800	10,719	1,081
Textbooks	4,400	(1,400)	3,000	951	2,049
Total Cognitive - Moderate	916,678	70,615	987,293	972,085	15,208

Continued

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
Learning and/or Language Disabilities:					
Salaries of Teachers	$ 3,132,760	$ (166,690)	$ 2,966,070	$ 2,757,674	$ 208,396
Other Salaries for Instruction	2,575,938	189,090	2,765,028	2,342,098	422,930
Other Purchased Services (400-500 series)	44		44	40	4
General Supplies	82,351	11,255	93,606	85,333	8,273
Textbooks	27,624		27,624	20,432	7,192
Miscellaneous Expenditures	604	-	604	120	484
Total Learning and/or Language Disabilities	5,819,321	33,655	5,852,976	5,205,697	647,279
Visual Impairments:					
General Supplies	100	-	100	100	-
Total Visual Impairments	100	-	100	100	-
Auditory Impairments:					
Salaries of Teachers	348,682	(62,171)	286,511	267,479	19,032
Other Salaries for Instruction	92,330	1,998	94,328	94,328	
Purchased Technical Services	2,100		2,100	340	1,760
General Supplies	55,853	(970)	54,883	25,665	29,218
Textbooks	400	-	400	-	400
Total Auditory Impairments	499,365	(61,143)	438,222	387,812	50,410
Behavioral Disabilities:					
Salaries of Teachers	1,157,993	(22,044)	1,135,949	1,016,189	119,760
Other Salaries for Instruction	707,811	260,699	968,510	842,294	126,216
General Supplies	28,390	(500)	27,890	23,711	4,179
Textbooks	16,814		16,814	13,230	3,584
Other Objects	96	-	96	-	96
Total Behavioral Disabilities	1,911,104	238,155	2,149,259	1,895,424	253,835
Multiple Disabilities:					
Salaries of Teachers	963,537	(56,881)	906,656	865,590	41,066
Other Salaries for Instruction	378,593	53,487	432,080	403,559	28,521
General Supplies	24,078		24,078	16,103	7,975
Textbooks	14,305		14,305	8,242	6,063
Other Objects	216	-	216	-	216
Total Multiple Disabilities	1,380,729	(3,394)	1,377,335	1,293,494	83,841
Resource Room/Resource Center:					
Salaries of Teachers	17,431,941	(390,208)	17,041,733	16,836,162	205,571
Other Salaries for Instruction	425,159	(15,923)	409,236	380,755	28,481
Other Purchased Services (400-500 series)	77	-	77	75	2
General Supplies	76,653	8,225	84,878	72,542	12,336
Textbooks	8,780	-	8,780	5,163	3,617
Other Objects	427	-	427	220	207
Total Resource Room/Resource Center	17,943,037	(397,906)	17,545,131	17,294,917	250,214
Autism:					
Salaries of Teachers	753,535	271,852	1,025,387	1,008,846	16,541
Other Salaries for Instruction	810,910	119,883	930,793	930,793	
Purchased Professional-Educational Services	13,000	10,000	23,000	22,500	500
General Supplies	36,293	1,400	37,693	32,689	5,004
Textbooks	2,900	(1,400)	1,500	463	1,037
Other Objects	-	-	-	-	-
Total Autism	1,616,638	401,735	2,018,373	1,995,291	23,082
Preschool Disabilities - Full-Time:					
Salaries of Teachers	875,141	(107,867)	767,274	585,704	181,570
Other Salaries for Instruction	753,723	222,569	976,292	921,743	54,549
Purchased Professional-Educational Services	1,403,786	(98,484)	1,305,302		1,305,302
Other Objects	-	15,300	15,300	5,041	10,259
Total Preschool Disabilities - Full-Time	3,032,650	31,518	3,064,168	1,512,488	1,551,680
TOTAL SPECIAL EDUCATION - INSTRUCTION	34,763,462	273,477	35,036,939	31,952,524	3,084,415
Bilingual Education - Instruction					
Salaries of Teachers	15,139,876	97,796	15,237,672	14,557,857	679,815
Other Salaries for Instruction	255,343	9,443	264,786	262,991	1,795
Purchased Professional-Educational Services	8,000		8,000	2,000	6,000
Other Purchased Services (400-500 series)	7,639		7,639	5,585	2,054
General Supplies	289,008	19,331	308,339	272,030	36,309
Travel	25,000		25,000	24,997	3
Textbooks	47,300		47,300	29,874	17,426
Other Objects	1,962	-	1,962	320	1,642
Total Bilingual Education - Instruction	15,774,128	126,570	15,900,698	15,155,654	745,044

Continued

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	$ 126,351	$ 1,350	$ 127,701	$ 101,538	$ 26,163
Purchased Services (300-500 series)	83,520	(11,133)	72,387	67,926	4,461
Supplies and Materials	98,112		98,112	95,527	2,585
Other Objects	13,400	191	13,591	11,038	2,553
Total School-Spon. Cocurricular Actvts. - Inst.	321,383	(9,592)	311,791	276,029	35,762
School-Spon. Cocurricular Athletics - Inst.					
Salaries	1,045,785	(28,305)	1,017,480	939,877	77,603
Purchased Services (300-500 series)	142,400	34,418	176,818	97,925	78,893
Supplies and Materials	86,000	18,742	104,742	90,101	14,641
Other Objects	11,800	11,800	23,600	5,620	17,980
Total School-Spon. Cocurricular Athletics - Inst.	1,285,985	36,655	1,322,640	1,133,523	189,117
Before/After School Programs - Instruction					
Salaries of Teachers	902,791	55,690	958,481	385,215	573,266
Other Salaries for Instructions	67,307	12,763	80,070	6,116	73,954
Other Purchased Services (400-500 series)		8,100	8,100	6,204	1,896
Supplies and Materials	159,700	(8,100)	151,600	2,937	148,663
Other Objects	750	-	750	-	750
Total Before/after School Programs - Instruction	1,130,548	68,453	1,199,001	400,472	798,529
Before/After School Programs - Support Svcs					
Salaries	79,324	26,848	106,172	50,146	56,026
Supplies and Materials	2,125	-	2,125	2,123	2
Total Before/After School Programs - Support Svcs	81,449	26,848	108,297	52,269	56,028
Total Before/After School Programs	1,211,997	95,301	1,307,298	452,741	854,557
Summer School - Instruction					
Salaries of Teachers	627,648	(40,982)	586,666	470,062	116,604
Other Salaries for Instructions	259,000	(37,200)	221,800	205,603	16,197
Purchased Professional & Tech Services	45,750	(2,184)	43,566	39,375	4,191
Other Purchased Services (400-500 series)	12,000	-	12,000	1,295	10,705
General Supplies	11,000	-	11,000	1,970	9,030
Other Objects	7,050	(1,261)	5,789	2,924	2,865
Total Summer School - Instruction	962,448	(81,627)	880,821	721,229	159,592
Summer School - Support Svcs					
Salaries	115,400	33,504	148,904	91,398	57,506
Total Summer School - Support Svcs	115,400	33,504	148,904	91,398	57,506
Total Summer School	1,077,848	(48,123)	1,029,725	812,627	217,098
Alternative Education Program - Instruction					
Salaries of Teachers	2,433,821	653,447	3,087,268	3,074,778	12,490
Other Salaries for Instruction	298,340	(44,902)	253,438	250,625	2,813
Purchased Professional & Tech Services		10,813	10,813	10,813	
Other Purchased Services (400-500 series)	2,830	(425)	2,405	260	2,145
General Supplies	119,950	15,038	134,988	109,374	25,614
Textbooks	19,500	6,241	25,741	13,778	11,963
Equipment		9,081	9,081	9,081	
Other Objects	3,000	425	3,425	2,041	1,384
Total Alternative Education Program - Instruction	2,877,441	649,718	3,527,159	3,470,750	56,409
Alternative Education Program - Support Svcs					
Salaries	1,385,226	(42,493)	1,342,733	1,330,718	12,015
Purchased Professional & Tech Services	2,750	250	3,000	1,500	1,500
Purchased Services (400-500 series)	750		750		750
Supplies and Materials	33,700	18,571	52,271	45,121	7,150
Other Objects	1,000	-	1,000	997	3
Total Alternative Education Program - Support Svcs	1,423,426	(23,672)	1,399,754	1,378,336	21,418
Total Alternative Education Program	4,300,867	626,046	4,926,913	4,849,086	77,827
Other Supplemental at Risk Programs - Instruction					
Salaries of Teachers	6,095,645	(365,262)	5,730,383	5,682,491	47,892
Purchased Professional & Tech Services	66,600	155,260	221,860	164,700	57,160
Other Purchased Services (400-500 series)	88,450	(77,700)	10,750	6,280	4,470
General Supplies	244,708	(18,100)	226,608	207,001	19,607
Textbooks	30,325	3,000	33,325	17,316	16,009
Other Objects	3,050	(50)	3,000	-	3,000
Total Other Supplemental/At-Risk Programs - Instruction	6,528,778	(302,852)	6,225,926	6,077,788	148,138

Continued

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
Other Supplemental at Risk Programs - Support Svcs					
Salaries	$ 1,418,489	$ 39,982	$ 1,458,471	$ 1,365,802	$ 92,669
Purchased Services (400-500 series)	6,620	1,609	8,229	3,784	4,445
Supplies and Materials	24,370	(1,309)	23,061	16,145	6,916
Other Objects	8,600	-	8,600	4,283	4,317
Total Other Supplemental/At-Risk Programs - Support Svcs	1,458,079	40,282	1,498,361	1,390,014	108,347
Total Other Supplemental/AT-Risk Programs	7,986,857	(262,570)	7,724,287	7,467,802	256,485
Community Services Programs/Operations					
Salaries	215,561	-	215,561	207,934	7,627
Purchased Services (300-500 series)	176,640	28,184	204,824	191,278	13,546
Supplies and Materials	10,500	-	10,500	6,454	4,046
Other Objects	1,600	-	1,600	-	1,600
Total Community Services Programs/Operations	404,301	28,184	432,485	405,666	26,819
TOTAL INSTRUCTION	181,365,130	(1,307,688)	180,057,442	171,991,046	8,066,396
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	208,448	67,431	275,879	210,578	65,301
Tuition to Other LEAs Within the State - Special	1,365,427	275,000	1,640,427	1,486,765	153,662
Tuition to County Voc. School Dist. - Regular	24,579,440		24,579,440	24,579,440	
Tuition to County Voc. School Dist. - Special	1,524,783	(161,196)	1,363,587	1,242,375	121,212
Tuition to CSSD & Regional Day Schools	4,682,862	(150,000)	4,532,862	4,210,671	322,191
Tuition to Private Schools for the Disabled - Within State	8,416,664	(15,000)	8,401,664	8,187,724	213,940
Tuition to Private Schools for the Disabled & Other LEA - Spl,O/S St	367,310	(10,000)	357,310	314,837	42,473
Tuition - State Facilities	1,537,379		1,537,379	1,421,451	115,928
Tuition - Other	80,316	11,196	91,512	91,512	-
Total Undistributed Expenditures - Instruction:	42,762,629	17,431	42,780,060	41,745,353	1,034,707
Undistributed Expend. - Attend. & Social Work					
Salaries	822,060	36,175	858,235	843,833	14,402
Salaries of Family Liaisons and Comm. Parent Inv. Spec.	619,710	65,709	685,419	610,260	75,159
Salaries of Community/School Coordinators	188,757	(7,276)	181,481	181,481	
Other Purchased Services (400-500 series)	10,000		10,000	903	9,097
Supplies and Materials	12,102	-	12,102	8,688	3,414
Total Undistributed Expend. - Attend. & Social Work	1,652,629	94,608	1,747,237	1,645,165	102,072
Undist. Expend. - Health Services					
Salaries	4,675,076	10,399	4,685,475	4,560,516	124,959
Purchased Professional and Technical Services	115,851		115,851	86,628	29,223
Other Purchased Services (400-500 series)	29,500		29,500	100	29,400
Supplies and Materials	73,658	(9,200)	64,458	60,168	4,290
Total Undistributed Expenditures - Health Services	4,894,085	1,199	4,895,284	4,707,412	187,872
Undist. Expend. - Speech, OT, PT and Related Services					
Salaries	2,955,255	(123,931)	2,831,324	2,816,899	14,425
Purchased Professional - Educational Services	834,839	135,000	969,839	796,888	172,951
Supplies and Materials	15,000	1,000	16,000	15,497	503
Total Undist. Expend. - Speech, OT, PT and Related Services	3,805,094	12,069	3,817,163	3,629,284	187,879
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	6,685,532	(43,959)	6,641,573	6,540,304	101,269
Purchased Professional - Educational Services	805,520	(115,000)	690,520	448,607	241,913
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	7,491,052	(158,959)	7,332,093	6,988,911	343,182
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	6,651,836	(231,959)	6,419,877	5,856,807	563,070
Salaries of Secretarial and Clerical Assistants	439,368	22,055	461,423	443,609	17,814
Other Salaries	160,841	8,814	169,655	169,655	
Purchased Professional - Educational Services	231,642	(10,500)	221,142	119,862	101,280
Other Purchased Prof. and Tech. Services		5,000	5,000	5,000	
Other Purchased Services (400-500 series)	23,400	1,841	25,241	23,377	1,864
Supplies and Materials	101,772	(4,800)	96,972	53,699	43,273
Other Objects	350	-	350	-	350
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	7,609,209	(209,549)	7,399,660	6,672,009	727,651

Continued

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	$ 9,728,077	$ (368,610)	$ 9,359,467	$ 8,894,987	$ 464,480
Salaries of Secretarial and Clerical Assistants	292,810	(4,500)	288,310	272,949	15,361
Other Salaries	92,537	1,815	94,352	92,065	2,287
Purchased Professional - Educational Services	91,445	130,000	221,445	163,447	57,998
Other Purchased Prof. and Tech. Services		1,120	1,120	1,120	
Mis. Purchase Serv. (400-500 series other than Residential Costs)	5,220	(1,120)	4,100	3,629	471
Supplies and Materials	73,565	19,000	92,565	84,779	7,786
Total Undist. Expend. - Child Study Teams	10,283,654	(222,295)	10,061,359	9,512,976	548,383
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	4,835,795	973,942	5,809,737	5,796,657	13,080
Salaries of Other Professional Staff	1,308,182	(975,157)	333,025	282,624	50,401
Salaries of Secr and Clerical Assist.	1,604,904	(76,661)	1,528,243	1,469,620	58,623
Other Salaries	602,428	(8,101)	594,327	407,197	187,130
Sal of Facilitators, Math & Literacy Coaches	215,223	39,437	254,660	196,968	57,692
Purchased Prof- Educational Services	231,037	713,643	944,680	918,853	25,827
Other Purch Prof. and Tech. Services	1,165,200	(370,035)	795,165	779,465	15,700
Other Purch Services (400-500)	821,425	(46,254)	775,171	765,609	9,562
Supplies and Materials	141,122	(11,315)	129,807	93,424	36,383
Other Objects	5,575	-	5,575	1,714	3,861
Total Undist. Expend. - Improvement of Inst. Serv.	10,930,891	239,499	11,170,390	10,712,131	458,259
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	4,222,377	(298,894)	3,923,483	3,177,557	745,926
Purchased Professional and Technical Services	17,360	2,500	19,860	16,767	3,093
Supplies and Materials	266,123	(8,827)	257,296	228,874	28,422
Other Objects	50	-	50	-	50
Total Undist. Expend. - Edu. Media Serv./Sch. Library	4,505,910	(305,221)	4,200,689	3,423,198	777,491
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	5,000		5,000		5,000
Salaries of Secretarial and Clerical Assist	24,000	18,500	42,500	9,709	32,791
Other Salaries	405,166	(136,908)	268,258	45,409	222,849
Purchased Professional - Educational Servic	78,620	5,108	83,728	26,600	57,128
Other Purchased Prof. and Tech. Services	498,561	898,000	1,396,561	1,058,735	337,826
Other Purchased Services (400-500 series)	24,350		24,350	2,974	21,376
Supplies and Materials	45,350		45,350	18,490	26,860
Other Objects	250	-	250	199	51
Total Undist. Expend. - Instructional Staff Training Serv.	1,081,297	784,700	1,865,997	1,162,116	703,881
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	1,277,823	157,871	1,435,694	1,261,391	174,303
Salaries of Attorneys	372,631	4,629	377,260	354,221	23,039
Legal Services	640,000	510,100	1,150,100	812,666	337,434
Audit Fees	150,000	5,000	155,000	140,788	14,212
Architect/Engineering Services	100,000	(5,000)	95,000	15,640	79,360
Other Purchased Professional Services	377,860	(47,900)	329,960	307,888	22,072
Purchased Technical Services	75,000	151,878	226,878	190,118	36,760
Communications/Telephone	946,849		946,849	785,774	161,075
BOE Other Purchased Services	50,000	(10,000)	40,000	4,552	35,448
Travel		22,276	22,276	6,427	15,849
Other Purchased Services (400-500 series)	1,070,600	(64,398)	1,006,202	809,933	196,269
Supplies and Materials	79,900	20,314	100,214	78,249	21,965
BOE in-House Training/Meeting	15,000		15,000	5,521	9,479
Judgements Against The School District	315,000	(210,000)	105,000	56,055	48,945
Miscellaneous Expenditures	43,222	(3,859)	39,363	8,486	30,877
BOE Membership & Dues	77,000	-	77,000	45,942	31,058
Total Undist. Expend. - Supp. Serv. - General Admin.	5,590,885	530,911	6,121,796	4,883,651	1,238,145
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	10,977,091	(180,968)	10,796,123	10,685,957	110,166
Salaries of Secretarial and Clerical Assistants	3,761,371	(21,823)	3,739,548	3,681,440	58,108
Purchased Professional and Technical Services	4,300	(2,300)	2,000	-	2,000
Other Purchased Services (400-500 series)	63,171	6,112	69,283	16,871	52,412
Supplies and Materials	372,822	(20,722)	352,100	321,915	30,185
Other Objects	67,812	(17,230)	50,582	29,393	21,189
Total Undist. Expend. - Support Serv. - School Admin.	15,246,567	(236,931)	15,009,636	14,735,576	274,060

Continued

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Central Services					
Salaries	$ 4,118,558	$ 764,970	$ 4,883,528	$ 4,558,617	$ 324,911
Purchased Professional Services	10,000	99,925	109,925	79,632	30,293
Purchased Technical Services	314,584	(30,707)	283,877	151,166	132,711
Misc Purchased Services (400-500)	280,402	670	281,072	256,671	24,401
Supplies and Materials	231,815	(66,748)	165,067	150,399	14,668
Miscellaneous Expenditures	20,300	(13,788)	6,512	6,093	419
Total Undist. Expend. - Central Services	4,975,659	754,322	5,729,981	5,202,578	527,403
Undist. Expend. - Admin Information Technology					
Salaries	476,287	(15,447)	460,840	431,791	29,049
Purchased Technical Services	1,212,206	10,624	1,222,830	1,160,005	62,825
Other Purchased Services (400-500 series)	155,000		155,000	154,328	672
Supplies and Materials	130,747	1,790	132,537	120,367	12,170
Other Objects	2,000	-	2,000	1,125	875
Total Undist. Expend. - Admin Information Technology	1,976,240	(3,033)	1,973,207	1,867,616	105,591
Undist. Expend. - Required Maintenance for School Facilities					
Salaries	3,173,180	183,765	3,356,945	3,189,416	167,529
Cleaning, Repair, and Maintenance Services	4,441,500	(370,814)	4,070,686	2,017,305	2,053,381
General Supplies	697,000	32,636	729,636	690,067	39,569
Other Objects	145,000	27,650	172,650	56,767	115,883
Total Undist. Expend. - Required Maintenance for School Facilities	8,456,680	(126,763)	8,329,917	5,953,555	2,376,362
Undist. Expend. - Custodial Services					
Salaries	2,840,187	202,000	3,042,187	2,963,635	78,552
Salaries of Non-Instructional Aides	1,200,000	346,880	1,546,880	46,880	1,500,000
Cleaning, Repair and Maintenance Services	8,805,300	(131,203)	8,674,097	8,189,939	484,158
Rental of Land, Building & Other than Lease Purchases	4,809,980	465,624	5,275,604	4,658,078	617,526
Other Purchased Property Services	153,750		153,750	118,553	35,197
Insurance	1,669,044	75,148	1,744,192	1,603,097	141,095
Miscellaneous Purchased Services	65,000		65,000	25,463	39,537
General Supplies	127,675	(45,862)	81,813	59,477	22,336
Energy (Electricity)	5,486,304		5,486,304	4,341,874	1,144,430
Energy (Natural Gas)	2,514,440		2,514,440	1,577,742	936,698
Energy (Oil)	40,000	-	40,000	21,506	18,494
Total Undist. Expend. - Custodial Services	27,711,680	912,587	28,624,267	23,606,244	5,018,023
Undist. Expend. - Security					
Salaries	2,283,342	(19,259)	2,264,083	2,209,645	54,438
Purchased Professional and Technical Services	6,380,467	(107,000)	6,273,467	6,106,664	166,803
Cleaning, Repair and Maintenance Services	20,000	-	20,000	-	20,000
General Supplies	38,385	8,969	47,354	44,805	2,549
Total Undist. Expend. - Security	8,722,194	(117,290)	8,604,904	8,361,114	243,790
Total Undist. Expend. - Oper. & Maint. Of Plant	44,890,554	668,534	45,559,088	37,920,913	7,638,175
Undist. Expend. - Student Transportation Serv.					
Salaries of Non-Instructional Aides	100,000		100,000	81,147	18,853
Sal. For Pup.Trans. (Bet. Home and School) - Regular	302,495	(50,000)	252,495	244,814	7,681
Management Fees - ESC & CTSA Transportation Programs	44,307	20,000	64,307	39,944	24,363
Other Purchased Professional and Technical Services	13,600	110,000	123,600	116,863	6,737
Contract Services - (Between Home and School) - Vendors	3,955,082	(337,532)	3,617,550	3,472,876	144,674
Contract Services (Other than Between Home & School)-Vendors	1,074,193	(2,257)	1,071,936	398,667	673,269
Contr Serv (Spl. Ed. Students) - Vendors	9,969,299		9,969,299	9,337,516	631,783
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	1,107,654	310,132	1,417,786	1,202,806	214,980
Contr Serv. - Aid in Lieu Payments	411,312		411,312	328,421	82,891
Misc. Purchased Serv. - Transportation	55,000		55,000	2,940	52,060
Supplies and Materials	10,000		10,000	8,514	1,486
Transportation Supplies	80,000		80,000	74,285	5,715
Other Objects	400	(400)	-	-	-
Total Undist. Expend. - Student Transportation Serv.	17,123,342	49,943	17,173,285	15,308,793	1,864,492

Continued

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
ALLOCATED BENEFITS					
Regular Programs - Instruction - Employee Benefits					
Health Benefits	$ 1,458,081	$ 2,460,734	$ 3,918,815	$ 3,832,273	$ 86,542
Special Programs - Instruction - Employee Benefits					
Health Benefits	1,278,054	629,409	1,907,463	1,784,177	123,286
Other Instructional Programs - Instruction - Employee Benefits					
Health Benefits	345,600	321,411	667,011	660,153	6,858
Community Services Programs/Operations - Employee Benefits					
Health Benefits	55,296		55,296	32,950	22,346
Attendance and Social Work Services - Employee Benefits					
Health Benefits	113,591		113,591	51,341	62,250
Health Services - Employee Benefits					
Health Benefits	261,339	520	261,859	204,756	57,103
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits					
Health Benefits	859,228	(267,002)	592,226	401,170	191,056
Other Support Services - Students - Extraordinary Services - Employee Benefits					
Health Benefits	2,614,184	732,241	3,346,425	2,680,679	665,746
Other Support Services - Guidance - Employee Benefits					
Health Benefits	274,852		274,852	157,908	116,944
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	1,517,819	(114,000)	1,403,819	968,985	434,834
Improvement of Instruction Services - Employee Benefits					
Health Benefits	1,190,210	(229,844)	960,366	877,583	82,783
Educational Media Services - School Library - Employee Benefits					
Health Benefits	192,292	(41,425)	150,867	91,072	59,795
Instructional Staff Training Services - Employee Benefits					
Tuition Reimbursement	1,394,487		1,394,487	687,849	706,638
Support Services - General Administration - Employee Benefits					
Health Benefits	248,410		248,410	179,978	68,432
Support Services - School Administration - Employee Benefits					
Health Benefits	47,254	70,771	118,025	118,025	
Support Services - Central Services - Employee Benefits					
Health Benefits	772,730	270,000	1,042,730	762,946	279,784
Support Services - Admin. Info. Tech. - Employee Benefits					
Health Benefits	115,751		115,751	83,618	32,133
Operation and Maintenance of Plant Services - Employee Benefits					
Health Benefits	2,979,171	(976,953)	2,002,218	1,214,851	787,367
Student Transportation Services - Employee Benefits					
Health Benefits	95,348	-	95,348	26,377	68,971
TOTAL ALLOCATED BENEFITS	15,813,697	2,855,862	18,669,559	14,816,691	3,852,868
UNALLOCATED BENEFITS					
Group Insurance	10,000		10,000	4,948	5,052
Social Security Contributions	5,656,045	590,009	6,246,054	6,229,581	16,473
Other Retirement Contributions -PERS	5,950,519	(31,517)	5,919,002	5,748,688	170,314
Unemployment Compensation	9,750,968	(5,520,626)	4,230,342	3,000,000	1,230,342
Workmen's Compensation	2,275,000	(205,000)	2,070,000	685,066	1,384,934
Health Benefits	43,263,828	(605,494)	42,658,334	33,096,626	9,561,708
Other Employee Benefits	3,387,300	2,187,141	5,574,441	3,515,940	2,058,501
TOTAL UNALLOCATED BENEFITS	70,293,660	(3,585,487)	66,708,173	52,280,849	14,427,324
On-Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	6,666,892	(6,666,892)
On-Behalf TPAF Post Retirement Medical Benefits (Non-Budgeted)				13,402,192	(13,402,192)
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	13,398,675	(13,398,675)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	33,467,759	(33,467,759)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	86,107,357	(729,625)	85,377,732	100,565,299	(15,187,567)
TOTAL UNDISTRIBUTED EXPENDITURES	270,927,054	1,287,603	272,214,657	270,682,981	1,531,676
TOTAL GENERAL CURRENT EXPENSE	452,292,184	(20,085)	452,272,099	442,674,027	9,598,072

Continued

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
CAPITAL OUTLAY					
Equipment					
Grades 9-12	$ 449,348	$ 431,435	$ 880,783	$ 878,423	$ 2,360
At-Risk Programs	30,000	12,000	42,000	42,000	
Undistributed Expenditures - Instruction	149,000	13,180	162,180	141,225	20,955
School-Sponsored and Other Instructional Program		76,361	76,361	43,794	32,567
Undist.Expend.-Support Serv.-Students - Reg.	13,850		13,850		13,850
Undistributed Expenditures - General Admin.		2,139	2,139	2,139	
Undistributed Expenditures - Central Services	1,503,500	(72,977)	1,430,523	767,621	662,902
Undistributed Expenditures - Admin. Info. Tech.	251,744	55,345	307,089	245,639	61,450
Undistributed Expenditures - Required Maintenance	110,000	15,579	125,579	100,215	25,364
Undistributed Expenditures - Security	41,920	69,000	110,920	26,894	84,026
Total Equipment	2,549,362	602,062	3,151,424	2,247,950	903,474
Facilities Acquisition and Construction Services					
Other Purchased Prof. & Tech. Serv.	50,000	3,640	53,640	2,690	50,950
Construction Services	2,670,000	287,061	2,957,061	903,590	2,053,471
Total Facilities Acquisition and Construction Services	2,720,000	290,701	3,010,701	906,280	2,104,421
TOTAL CAPITAL OUTLAY	5,269,362	892,763	6,162,125	3,154,230	3,007,895
SPECIAL SCHOOLS					
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	157,080	(4,720)	152,360	143,370	8,990
General Supplies	17,099	-	17,099	17,079	20
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	174,179	(4,720)	169,459	160,449	9,010
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	40,974	(1,000)	39,974	33,478	6,496
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	40,974	(1,000)	39,974	33,478	6,496
Total Accred. Even./Adult H.S./Post-Grad.	215,153	(5,720)	209,433	193,927	15,506
Adult Education-Local-Instruction					
Salaries of Teachers	495,596	(24,976)	470,620	457,938	12,682
Secretarial & Clerical Salaries	-	59,834	59,834	48,514	11,320
General Supplies	20,000	4,200	24,200	24,186	14
Total Adult Education-Local-Instruction	515,596	39,058	554,654	530,638	24,016
Adult Education-Local -Support Serv.					
Salaries	238,670	48,804	287,474	287,474	
Personal Services - Employee Benefits	86,872	11,492	98,364	50,222	48,142
Other Purchased Services (400-500 series)	8,148	(8,148)			
Bus Transportation		3,948	3,948	3,125	823
Other Objects	1,000	-	1,000	945	55
Total Adult Education-Local -Support Serv.	334,690	56,096	390,786	341,766	49,020
Total Adult Education-Local	850,286	95,154	945,440	872,404	73,036
GED Test Centers - Support Services					
GED Testing	40,000	-	40,000	31,152	8,848
Total GED Test Centers -Sup. Serv.	40,000	-	40,000	31,152	8,848
Total GED Test Centers	40,000	-	40,000	31,152	8,848
TOTAL SPECIAL SCHOOLS	1,105,439	89,434	1,194,873	1,097,483	97,390
Transfer of Funds to Charter Schools	20,725,869	1,044,136	21,770,005	21,770,005	-
TOTAL EXPENDITURES	479,392,854	2,006,248	481,399,102	468,695,745	12,703,357

Continued

EXHIBIT C-1

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final Budget to Actual
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (23,997,970)	$ (1,586,955)	$ (25,584,925)	$ 22,641,799	$ 48,226,724
Other Financing Sources:					
Operating Transfer In:					
Contribution to School Based Budgets	225,596,226	989,748	226,585,974	210,299,998	(16,285,976)
Contribution to School Based Budgets - Spec. Rev. Fund	7,950,025	181,178	8,131,203	7,633,112	(498,091)
Operating Transfer Out:					
Capital Outlay Transfer to Capital Projects		(56,612)	(56,612)	(56,612)	
Contribution to School Based Budgets	(225,596,226)	(989,748)	(226,585,974)	(210,299,998)	16,285,976
Total Other Financing Sources:	7,950,025	124,566	8,074,591	7,576,500	(498,091)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(16,047,945)	(1,462,389)	(17,510,334)	30,218,299	47,728,633
Fund Balance, July 1	39,702,411	-	39,702,411	39,702,411	-
Prior Period Adjustment					
Prior Year Grant Expenditures	-	-	-	(1,578,731)	(1,578,731)
Fund Balance, June 30	23,654,466	(1,462,389)	22,192,077	68,341,979	46,149,902

Recapitulation:

Restricted Fund Balance:		
Capital Reserve		$ 2,000,000
Maintenance Reserve		12,490,858
Maintenance Reserve - Designated for Subsequent Year's Expenditures		7,000,000
Emergency Reserve		1,000,000
Tuition Reserve - 2011/12		4,000,000
Reserved Excess Surplus		10,239,761
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures		3,401,870
Committed Fund Balance:		
Year End Encumbrances		1,304,965
Assigned Fund Balance:		
Year End Encumbrances		1,238,176
Designated for Subsequent Year's Expenditures		16,537,152
Unassigned Fund Balance		9,129,197
		68,341,979
Reconciliation to Governmental Funds Statements (GAAP):		
Less: Delayed State Aid Payments not Realized on GAAP Basis		
Delayed State Aid	$ 39,419,918	
Extraordinary Aid	2,439,869	
		41,859,787
Fund Balance per Governmental Funds (GAAP)		$ 26,482,192

EXHIBIT C-1a

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund
Local Sources:												
Local Tax Levy	$ 38,955,956		$ 38,955,956				$ 38,955,956		$ 38,955,956	$ 38,955,956		$ 38,955,956
Tuition	50,000		50,000				50,000		50,000	112,053		112,053
Interest Earned										333,383		333,383
Miscellaneous	1,961,354	-	1,961,354	-	-	-	1,961,354	-	1,961,354	2,942,973	-	2,942,973
Total - Local Sources	40,967,310	-	40,967,310	-	-	-	40,967,310	-	40,967,310	42,344,365	-	42,344,365
State Sources:												
Special Education Aid	14,783,830		14,783,830				14,783,830		14,783,830	14,783,830		14,783,830
Extraordinary Aid	1,962,844		1,962,844				1,962,844		1,962,844	2,439,869		2,439,869
Security Aid	11,577,294		11,577,294				11,577,294		11,577,294	11,577,294		11,577,294
Equalization Aid	369,330,070		369,330,070				369,330,070		369,330,070	369,330,070		369,330,070
Transportation Aid	3,152,967		3,152,967				3,152,967		3,152,967	3,152,967		3,152,967
Other State Aid				$ 15,307		$ 15,307	15,307		15,307	15,307		15,307
Non-Public Transportation Reimbursement										71,142		71,142
Internal Audit Reimbursement										223,646		223,646
On-Behalf TPAF Pension Contributions (Non-Budgeted)										6,666,892		6,666,892
On-Behalf TPAF Post Retirement Medical Benefits (Non-Budgeted)										13,402,192		13,402,192
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	13,398,675	-	13,398,675
Total State Sources	400,807,005	-	400,807,005	15,307	-	15,307	400,822,312	-	400,822,312	435,061,884	-	435,061,884
Federal Sources:												
Medical Assistance Program	725,236		725,236				725,236		725,236	631,976		631,976
Education Jobs Fund	12,895,333	-	12,895,333	403,986	-	403,986	13,299,319	-	13,299,319	13,299,319	-	13,299,319
Total - Federal Sources	13,620,569	-	13,620,569	403,986	-	403,986	14,024,555	-	14,024,555	13,931,295	-	13,931,295
Total Revenues	455,394,884	-	455,394,884	419,293	-	419,293	455,814,177	-	455,814,177	491,337,544	-	491,337,544
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
Kindergarten - Salaries of Teachers		$ 6,367,851	6,367,851	41,872	$ 252,586	294,458	41,872	$ 6,620,437	6,662,309	41,872	$ 6,370,001	6,411,873
Grades 1-5 - Salaries of Teachers	6,952,183	39,468,234	46,420,417	(464,663)	(2,765,381)	(3,230,044)	6,487,520	36,702,853	43,190,373	6,486,552	36,325,281	42,811,833
Grades 6-8 - Salaries of Teachers	2,267,858	21,559,753	23,827,611	(852,303)	(34,666)	(886,969)	1,415,555	21,525,087	22,940,642	1,415,068	20,642,422	22,057,490
Grades 9-12 - Salaries of Teachers	3,019,726	22,084,483	25,104,209	(492,371)	1,344,736	852,365	2,527,355	23,429,219	25,956,574	2,527,180	23,429,219	25,956,399
Regular Programs - Home Instruction:												
Salaries of Teachers	826,552		826,552	11,491		11,491	838,043		838,043	838,043		838,043
Purchased Professional-Educational Services	133,875		133,875	(33,000)		(33,000)	100,875		100,875	58,857		58,857
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction	258,633	4,615,670	4,874,303	(57,573)	164,828	107,255	201,060	4,780,498	4,981,558	201,022	4,434,271	4,635,293
Purchased Professional-Educational Services	198,950	94,400	293,350	(42,203)	124,592	82,389	156,747	218,992	375,739	144,810	151,277	296,087
Purchased Technical Services	893,455	32,870	931,325	83,199	36,099	119,298	981,654	68,969	1,050,623	961,988	60,195	1,022,183
Other Purchased Services (400-500 series)	361,633	42,411	404,044	10,953	26,315	37,268	372,586	68,726	441,312	338,379	50,726	389,105
General Supplies	1,208,384	3,138,639	4,347,023	135,350	308,244	443,594	1,343,734	3,446,883	4,790,617	1,178,860	3,244,531	4,423,391
Textbooks	121,609	493,370	614,979	(6,517)	41,274	34,757	115,092	534,644	649,736	67,957	479,825	547,782
Other Objects	525	92,238	92,763	630	(7,128)	(6,498)	1,155	85,110	86,265	630	36,428	37,058
TOTAL REGULAR PROGRAMS - INSTRUCTION	16,248,383	97,989,919	114,238,302	(1,665,135)	(508,501)	(2,173,636)	14,583,248	97,481,418	112,064,666	14,261,218	95,224,176	109,485,394
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers		1,044,441	1,044,441		(20,787)	(20,787)		1,023,654	1,023,654		849,941	849,941
Other Salaries for Instruction		557,499	557,499		(26,275)	(26,275)		531,224	531,224		501,360	501,360
General Supplies		37,386	37,386		8,704	8,704		46,090	46,090		41,920	41,920
Textbooks		4,250	4,250		(1,400)	(1,400)		2,850	2,850		1,995	1,995
Other Objects	-	264	264	-	-	-	-	264	264	-	-	-
Total Cognitive - Mild	-	1,643,840	1,643,840	-	(39,758)	(39,758)	-	1,604,082	1,604,082	-	1,395,216	1,395,216

Continued

EXHIBIT C-1a

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund
Cognitive - Moderate												
Salaries of Teachers		$ 559,410	$ 559,410		$ (28,163)	$ (28,163)		$ 531,247	$ 531,247		$ 531,247	$ 531,247
Other Salaries for Instruction		542,468	542,468		98,778	98,778		441,246	441,246		429,168	429,168
General Supplies		10,400	10,400		1,400	1,400		11,800	11,800		10,719	10,719
Textbooks	-	4,400	4,400	-	(1,400)	(1,400)	-	3,000	3,000	-	951	951
Total Cognitive - Moderate	-	916,678	916,678	-	70,615	70,615	-	987,293	987,293	-	972,085	972,085
Learning and/or Language Disabilities:												
Salaries of Teachers	$ 106,925	3,025,835	3,132,760	$ (33,674)	(133,016)	(166,690)	$ 73,251	2,892,819	2,966,070	$ 73,251	2,684,423	2,757,674
Other Salaries for Instruction	56,000	2,519,938	2,575,938	(31,291)	220,381	189,090	24,709	2,740,319	2,765,028	24,709	2,317,389	2,342,098
Other Purchased Services (400-500 series)		44	44					44	44		40	40
General Supplies		82,351	82,351		11,255	11,255		93,606	93,606		85,333	85,333
Textbooks		27,624	27,624					27,624	27,624		20,432	20,432
Miscellaneous Expenditures	-	604	604	-	-	-	-	604	604	-	120	120
Total Learning and/or Language Disabilities	162,925	5,656,396	5,819,321	(64,965)	98,620	33,655	97,960	5,755,016	5,852,976	97,960	5,107,737	5,205,697
Visual Impairments:												
General Supplies	-	100	100	-	-	-	-	100	100	-	100	100
Total Visual Impairments	-	100	100	-	-	-	-	100	100	-	100	100
Auditory Impairments:												
Salaries of Teachers	115,365	233,317	348,682	(52,000)	(10,171)	(62,171)	63,365	223,146	286,511	57,753	209,726	267,479
Other Salaries for Instruction	-	92,330	92,330		1,998	1,998		94,328	94,328		94,328	94,328
Purchased Technical Services	2,100	-	2,100				2,100	-	2,100	340		340
General Supplies	54,853	1,000	55,853	(970)		(970)	53,883	1,000	54,883	24,665	1,000	25,665
Textbooks	-	400	400	-	-	-	-	400	400	-	-	-
Total Auditory Impairments	172,318	327,047	499,365	(52,970)	(8,173)	(61,143)	119,348	318,874	438,222	82,758	305,054	387,812
Behavioral Disabilities:												
Salaries of Teachers	48,662	1,109,331	1,157,993	22,367	(44,411)	(22,044)	71,029	1,064,920	1,135,949	71,029	945,160	1,016,189
Other Salaries for Instruction		707,811	707,811		260,699	260,699		968,510	968,510		842,294	842,294
General Supplies		28,390	28,390		(500)	(500)		27,890	27,890		23,711	23,711
Textbooks		16,814	16,814					16,814	16,814		13,230	13,230
Other Objects	-	96	96	-	-	-	-	96	96	-	-	-
Total Behavioral Disabilities	48,662	1,862,442	1,911,104	22,367	215,788	238,155	71,029	2,078,230	2,149,259	71,029	1,824,395	1,895,424
Multiple Disabilities:												
Salaries of Teachers		963,537	963,537		(56,881)	(56,881)		906,656	906,656		865,590	865,590
Other Salaries for Instruction		378,593	378,593		53,487	53,487		432,080	432,080		403,559	403,559
General Supplies		24,078	24,078					24,078	24,078		16,103	16,103
Textbooks		14,305	14,305					14,305	14,305		8,242	8,242
Other Objects	-	216	216	-	-	-	-	216	216	-	-	-
Total Multiple Disabilities	-	1,380,729	1,380,729	-	(3,394)	(3,394)	-	1,377,335	1,377,335	-	1,293,494	1,293,494
Resource Room/Resource Center:												
Salaries of Teachers	2,254,719	15,177,222	17,431,941	(637,720)	247,512	(390,208)	1,616,999	15,424,734	17,041,733	1,616,999	15,219,163	16,836,162
Other Salaries for Instruction	68,400	356,759	425,159	(68,400)	52,477	(15,923)		409,236	409,236		380,755	380,755
Other Purchased Services (400-500 series)		77	77					77	77		75	75
General Supplies		76,653	76,653		8,225	8,225		84,878	84,878		72,542	72,542
Textbooks		8,780	8,780					8,780	8,780		5,163	5,163
Other Objects	-	427	427	-	-	-	-	427	427	-	220	220
Total Resource Room/Resource Center	2,323,119	15,619,918	17,943,037	(706,120)	308,214	(397,906)	1,616,999	15,928,132	17,545,131	1,616,999	15,677,918	17,294,917
Autism:												
Salaries of Teachers	155,928	597,607	753,535	35,358	236,494	271,852	191,286	834,101	1,025,387	174,745	834,101	1,008,846
Other Salaries for Instruction	63,356	747,554	810,910	(20,514)	140,397	119,883	42,842	887,951	930,793	42,842	887,951	930,793
Purchased Professional-Educational Services	-	13,000	13,000		10,000	10,000		23,000	23,000		22,500	22,500
General Supplies	18,668	17,625	36,293		1,400	1,400	18,668	19,025	37,693	15,986	16,703	32,689
Textbooks	-	2,900	2,900	-	(1,400)	(1,400)	-	1,500	1,500	-	463	463
Total Autism	237,952	1,378,686	1,616,638	14,844	386,891	401,735	252,796	1,765,577	2,018,373	233,573	1,761,718	1,995,291
Preschool Disabilities - Full-Time:												
Salaries of Teachers	875,141		875,141	(107,867)		(107,867)	767,274		767,274	585,704		585,704
Other Salaries for Instruction	753,723		753,723	200,569	22,000	222,569	954,292	22,000	976,292	905,901	15,842	921,743
Purchased Professional-Educational Services	1,403,786		1,403,786	(98,484)		(98,484)	1,305,302		1,305,302			
Other Objects	-	-	-	15,300	-	15,300	15,300	-	15,300	5,041	-	5,041
Total Preschool Disabilities - Full-Time	3,032,650	-	3,032,650	9,518	22,000	31,518	3,042,168	22,000	3,064,168	1,496,646	15,842	1,512,488
TOTAL SPECIAL EDUCATION - INSTRUCTION	5,977,626	28,785,836	34,763,462	(777,326)	1,050,805	275,477	5,200,300	29,836,639	35,036,939	3,598,965	28,353,559	31,952,524

Continued

EXHIBIT C-1a

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund
Bilingual Education - Instruction												
Salaries of Teachers		$ 15,139,876	$ 15,139,876		$ 97,796	$ 97,796		$ 15,237,672	$ 15,237,672		$ 14,557,857	$ 14,557,857
Other Salaries for Instruction		255,343	255,343		9,443	9,443		264,786	264,786		262,991	262,991
Purchased Professional-Educational Services		8,000	8,000					8,000	8,000		2,000	2,000
Other Purchased Services (400-500 series)		7,639	7,639					7,639	7,639		5,585	5,585
General Supplies	$ 25,000	264,008	289,008		19,331	19,331	$ 25,000	283,339	308,339	$ 24,317	247,713	272,030
Travel	25,000		25,000				25,000		25,000	24,997		24,997
Textbooks		47,300	47,300					47,300	47,300		29,874	29,874
Other Objects	-	1,962	1,962	-	-	-	-	1,962	1,962	-	320	320
Total Bilingual Education - Instruction	50,000	15,724,128	15,774,128	-	126,570	126,570	50,000	15,850,698	15,900,698	49,314	15,106,340	15,155,654
School-Spon. Cocurricular Actvts. - Inst.												
Salaries		126,351	126,351		1,350	1,350		127,701	127,701		101,538	101,538
Purchased Services (300-500 series)		83,520	83,520		(11,133)	(11,133)		72,387	72,387		67,926	67,926
Supplies and Materials		98,112	98,112		-	-		98,112	98,112		95,527	95,527
Other Objects	-	13,400	13,400	-	191	191	-	13,591	13,591	-	11,038	11,038
Total School-Spon. Cocurricular Actvts. - Inst.	-	321,383	321,383	-	(9,592)	(9,592)	-	311,791	311,791	-	276,029	276,029
School-Spon. Cocurricular Athletics - Inst.												
Salaries		1,045,785	1,045,785	$ 40,000	(68,305)	(28,305)	40,000	977,480	1,017,480	37,832	902,045	939,877
Purchased Services (300-500 series)	53,500	88,900	142,400	(44,700)	79,118	34,418	8,800	168,018	176,818		97,925	97,925
Supplies and Materials		86,000	86,000		18,742	18,742		104,742	104,742		90,101	90,101
Other Objects	-	11,800	11,800	-	11,800	11,800	-	23,600	23,600	-	5,620	5,620
Total School-Spon. Cocurricular Athletics - Inst.	53,500	1,232,485	1,285,985	(4,700)	41,355	36,655	48,800	1,273,840	1,322,640	37,832	1,095,691	1,133,523
Before/After School Programs - Instruction												
Salaries of Teachers	522,690	380,101	902,791	(29,184)	84,874	55,690	493,506	464,975	958,481	210,406	174,809	385,215
Other Salaries for Instructions		67,307	67,307	12,184	579	12,763	12,184	67,886	80,070	216	5,900	6,116
Other Purchased Services (400-500 series)				8,100		8,100	8,100		8,100	3,821	2,383	6,204
Supplies and Materials	155,000	4,700	159,700	(8,100)		(8,100)	146,900	4,700	151,600	2,937		2,937
Other Objects	-	750	750	-	-	-	-	750	750	-	-	-
Total Before/after School Programs - Instruction	677,690	452,858	1,130,548	(17,000)	85,453	68,453	660,690	538,311	1,199,001	217,380	183,092	400,472
Before/After School Programs - Support Svcs												
Salaries	41,320	38,004	79,324		26,848	26,848	41,320	64,852	106,172	23,298	26,848	50,146
Supplies and Materials	2,125	-	2,125	-	-	-	2,125	-	2,125	2,123	-	2,123
Total Before/After School Programs - Support Svcs	43,445	38,004	81,449	-	26,848	26,848	43,445	64,852	108,297	25,421	26,848	52,269
Total Before/After School Programs	721,135	490,862	1,211,997	(17,000)	112,301	95,301	704,135	603,163	1,307,298	242,801	209,940	452,741
Summer School - Instruction												
Salaries of Teachers	559,688	67,960	627,648	(40,982)		(40,982)	518,706	67,960	586,666	412,972	57,090	470,062
Other Salaries for Instructions	224,800	34,200	259,000	(37,200)		(37,200)	187,600	34,200	221,800	172,501	33,102	205,603
Purchased Professional & Tech Services	45,750		45,750	(2,184)		(2,184)	43,566		43,566	39,375		39,375
Other Purchased Services (400-500 series)	12,000		12,000				12,000		12,000	1,295		1,295
General Supplies	11,000		11,000				11,000		11,000	1,970		1,970
Other Objects	-	7,050	7,050	-	(1,261)	(1,261)	-	5,789	5,789	-	2,924	2,924
Total Summer School - Instruction	853,238	109,210	962,448	(80,366)	(1,261)	(81,627)	772,872	107,949	880,821	628,113	93,116	721,229
Summer School - Support Svcs												
Salaries	110,400	5,000	115,400	33,504	-	33,504	143,904	5,000	148,904	87,148	4,250	91,398
Total Summer School - Support Svcs	110,400	5,000	115,400	33,504	-	33,504	143,904	5,000	148,904	87,148	4,250	91,398
Total Summer School	963,638	114,210	1,077,848	(46,862)	(1,261)	(48,123)	916,776	112,949	1,029,725	715,261	97,366	812,627

Continued

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund
Alternative Education Program - Instruction												
Salaries of Teachers	$ 260,000	$ 2,173,821	$ 2,433,821	$ (39,735)	$ 693,182	$ 653,447	$ 220,265	$ 2,867,003	$ 3,087,268	$ 220,265	$ 2,854,513	$ 3,074,778
Other Salaries for Instruction		298,340	298,340		(44,902)	(44,902)		253,438	253,438		250,625	250,625
Purchased Professional & Tech Services				10,813		10,813	10,813		10,813	10,813		10,813
Other Purchased Services (400-500 series)		2,830	2,830		(425)	(425)		2,405	2,405		260	260
General Supplies	94,100	25,850	119,950	10,069	4,969	15,038	104,169	30,819	134,988	80,260	29,114	109,374
Textbooks	10,000	9,500	19,500	12,210	(5,969)	6,241	22,210	3,531	25,741	10,317	3,461	13,778
Equipment				9,081		9,081	9,081		9,081	9,081		9,081
Other Objects	-	3,000	3,000	-	425	425	-	3,425	3,425	-	2,041	2,041
Total Alternative Education Program - Instruction	364,100	2,513,341	2,877,441	2,438	647,280	649,718	366,538	3,160,621	3,527,159	330,736	3,140,014	3,470,750
Alternative Education Program - Support Svcs												
Salaries	601,000	784,226	1,385,226	(285,920)	243,427	(42,493)	315,080	1,027,653	1,342,733	315,080	1,015,638	1,330,718
Purchased Professional & Tech Services		2,750	2,750		250	250		3,000	3,000		1,500	1,500
Purchased Services (400-500 series)		750	750					750	750			
Supplies and Materials	7,500	26,200	33,700	18,821	(250)	18,571	26,321	25,950	52,271	23,821	21,300	45,121
Other Objects	-	1,000	1,000	-	-	-	-	1,000	1,000	-	997	997
Total Alternative Education Program - Support Svcs	608,500	814,926	1,423,426	(267,099)	243,427	(23,672)	341,401	1,058,353	1,399,754	338,901	1,039,435	1,378,336
Total Alternative Education Program	972,600	3,328,267	4,300,867	(264,661)	890,707	626,046	707,939	4,218,974	4,926,913	669,637	4,179,449	4,849,086
Other Supplemental at Risk Programs - Instruction												
Salaries of Teachers		6,095,645	6,095,645		(365,262)	(365,262)		5,730,383	5,730,383		5,682,491	5,682,491
Purchased Professional & Tech Services		66,600	66,600	56,260	99,000	155,260	56,260	165,600	221,860		164,700	164,700
Other Purchased Services (400-500 series)	79,850	8,600	88,450	(79,000)	1,300	(77,700)	850	9,900	10,750	149	6,131	6,280
General Supplies	104,984	139,724	244,708	(12,000)	(6,100)	(18,100)	92,984	133,624	226,608	91,784	115,217	207,001
Textbooks		30,325	30,325		3,000	3,000		33,325	33,325		17,316	17,316
Other Objects	-	3,050	3,050	-	(50)	(50)	-	3,000	3,000	-	-	-
Total Other Supplemental/At-Risk Programs - Instruction	184,834	6,343,944	6,528,778	(34,740)	(268,112)	(302,852)	150,094	6,075,832	6,225,926	91,933	5,985,855	6,077,788
Other Supplemental at Risk Programs - Support Svcs												
Salaries		1,418,489	1,418,489		39,982	39,982		1,458,471	1,458,471		1,365,802	1,365,802
Purchased Services (400-500 series)		6,620	6,620		1,609	1,609		8,229	8,229		3,784	3,784
Supplies and Materials		24,370	24,370		(1,309)	(1,309)		23,061	23,061		16,145	16,145
Other Objects	-	8,600	8,600	-			-	8,600	8,600	-	4,283	4,283
Total Other Supplemental/At-Risk Programs - Support Svcs	-	1,458,079	1,458,079	-	40,282	40,282	-	1,498,361	1,498,361	-	1,390,014	1,390,014
Total Other Supplemental/At-Risk Programs	184,834	7,802,023	7,986,857	(34,740)	(227,830)	(262,570)	150,094	7,574,193	7,724,287	91,933	7,375,869	7,467,802
Community Services Programs/Operations												
Salaries	215,561		215,561				215,561		215,561	207,934		207,934
Purchased Services (300-500 series)	176,640		176,640	28,184		28,184	204,824		204,824	191,278		191,278
Supplies and Materials	10,500		10,500				10,500		10,500	6,454		6,454
Other Objects	1,600	-	1,600	-	-	-	1,600	-	1,600	-	-	-
Total Community Services Programs/Operations	404,301	-	404,301	28,184	-	28,184	432,485	-	432,485	405,666	-	405,666
Total Instruction	25,576,017	155,789,113	181,365,130	(2,782,240)	1,474,552	(1,307,688)	22,793,777	157,263,665	180,057,442	20,072,627	151,918,419	171,991,046

Continued

EXHIBIT C-1a

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	$ 208,448		$ 208,448	$ 67,431		$ 67,431	$ 275,879		$ 275,879	$ 210,578		$ 210,578
Tuition to Other LEAs Within the State - Special	1,365,427		1,365,427	275,000		275,000	1,640,427		1,640,427	1,486,765		1,486,765
Tuition to County Voc. School Dist. - Regular	24,579,440		24,579,440				24,579,440		24,579,440	24,579,440		24,579,440
Tuition to County Voc. School Dist. - Special	1,524,783		1,524,783	(161,196)		(161,196)	1,363,587		1,363,587	1,242,375		1,242,375
Tuition to CSSD & Regional Day Schools	4,682,862		4,682,862	(150,000)		(150,000)	4,532,862		4,532,862	4,210,671		4,210,671
Tuition to Private Schools for the Disabled - Within State	8,416,664		8,416,664	(15,000)		(15,000)	8,401,664		8,401,664	8,187,724		8,187,724
Tuition to Private Schools for the Disabled & Other LEA - Spl,OS St	367,310		367,310	(10,000)		(10,000)	357,310		357,310	314,837		314,837
Tuition - State Facilities	1,537,379		1,537,379				1,537,379		1,537,379	1,421,451		1,421,451
Tuition - Other	80,316	-	80,316	11,196	-	11,196	91,512	-	91,512	91,512	-	91,512
Total Undistributed Expenditures - Instruction:	42,762,629	-	42,762,629	17,431	-	17,431	42,780,060	-	42,780,060	41,745,353	-	41,745,353
Undist. Expend. - Attend. & Social Work												
Salaries	154,819	$ 687,241	822,060	4,492	$ 31,683	36,175	159,311	$ 718,924	878,235	159,061	$ 704,772	863,833
Salaries of Family Liaisons and Comm. Parent Inv. Spec.	313,336	306,374	619,710	(5,980)	71,689	65,709	307,356	378,063	685,419	272,105	338,155	610,260
Salaries of Community/School Coordinators	42,553	146,204	188,757	3,363	(10,639)	(7,276)	45,916	135,565	181,481	45,916	135,565	181,481
Other Purchased Services (400-500 series)	10,000		10,000				10,000		10,000	903		903
Supplies and Materials	5,450	6,652	12,102	-	-	-	5,450	6,652	12,102	5,322	3,466	8,688
Total Undist. Expend. - Attend. & Social Work	506,158	1,146,471	1,652,629	1,875	92,733	94,608	508,033	1,239,204	1,747,237	463,207	1,181,958	1,645,165
Undist. Expend. - Health Services												
Salaries	1,002,822	3,672,254	4,675,076	139,970	(129,571)	10,399	1,142,792	3,542,683	4,685,475	1,140,093	3,420,423	4,560,516
Purchased Professional and Technical Services	115,434	417	115,851				115,434	417	115,851	86,628		86,628
Other Purchased Services (400-500 series)	29,500		29,500				29,500		29,500	100		100
Supplies and Materials	60,060	13,598	73,658	(9,000)	(200)	(9,200)	51,060	13,398	64,458	49,640	10,528	60,168
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend. - Health Services	1,207,816	3,686,269	4,894,085	130,970	(129,771)	1,199	1,338,786	3,556,498	4,895,284	1,276,461	3,430,951	4,707,412
Undist. Expend. - Speech, OT, PT and Related Services												
Salaries	2,955,255		2,955,255	(123,931)		(123,931)	2,831,324		2,831,324	2,816,899		2,816,899
Purchased Professional - Educational Services	834,839		834,839	135,000		135,000	969,839		969,839	796,888		796,888
Supplies and Materials	15,000	-	15,000	1,000	-	1,000	16,000	-	16,000	15,497	-	15,497
Total Undist. Expend. - Speech, OT, PT and Related Services	3,805,094	-	3,805,094	12,069	-	12,069	3,817,163	-	3,817,163	3,629,284	-	3,629,284
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries	6,685,532		6,685,532	(43,959)		(43,959)	6,641,573		6,641,573	6,540,304		6,540,304
Purchased Professional - Educational Services	805,520	-	805,520	(115,000)	-	(115,000)	690,520	-	690,520	448,607	-	448,607
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	7,491,052	-	7,491,052	(158,959)	-	(158,959)	7,332,093	-	7,332,093	6,988,911	-	6,988,911
Undist. Expend. - Guidance												
Salaries of Other Professional Staff	1,120,120	5,531,716	6,651,836	(9,507)	(222,452)	(231,959)	1,110,613	5,309,264	6,419,877	999,943	4,856,864	5,856,807
Salaries of Secretarial and Clerical Assistants	88,823	350,545	439,368	6,287	15,768	22,055	95,110	366,313	461,423	93,142	350,467	443,609
Other Salaries	160,841		160,841	8,814		8,814	169,655		169,655	169,655		169,655
Purchased Professional - Educational Services	226,225	5,417	231,642	(5,500)	(5,000)	(10,500)	220,725	417	221,142	119,862		119,862
Other Purchased Prof. and Tech. Services					5,000	5,000		5,000	5,000		5,000	5,000
Other Purchased Services (400-500 series)	23,400		23,400	280	1,561	1,841	23,680	1,561	25,241	21,864	1,513	23,377
Supplies and Materials	71,100	30,672	101,772	(5,232)	432	(4,800)	65,868	31,104	96,972	26,001	27,698	53,699
Other Objects	-	350	350	-	-	-	-	350	350	-	-	-
Total Undist. Expend. - Guidance	1,690,509	5,918,700	7,609,209	(4,858)	(204,691)	(209,549)	1,685,651	5,714,009	7,399,660	1,430,467	5,241,542	6,672,009
Undist. Expend. - Child Study Teams												
Salaries of Other Professional Staff	9,728,077		9,728,077	(368,610)		(368,610)	9,359,467		9,359,467	8,894,987		8,894,987
Salaries of Secretarial and Clerical Assistants	292,810		292,810	(4,500)		(4,500)	288,310		288,310	272,949		272,949
Other Salaries	92,537		92,537	1,815		1,815	94,352		94,352	92,065		92,065
Purchased Professional - Educational Services	91,445		91,445	130,000		130,000	221,445		221,445	163,447		163,447
Other Purchased Prof. and Tech. Services				1,120		1,120	1,120		1,120	1,120		1,120
Mis. Purchase Serv. (400-500 series other than Residential Costs)	5,220		5,220	(1,120)		(1,120)	4,100		4,100	3,629		3,629
Supplies and Materials	73,565	-	73,565	19,000	-	19,000	92,565	-	92,565	84,779	-	84,779
Total Undist. Expend. - Child Study Teams	10,283,654	-	10,283,654	(222,295)	-	(222,295)	10,061,359	-	10,061,359	9,512,976	-	9,512,976

Continued

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund
Undist. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	$ 4,337,535	$ 498,260	$ 4,835,795	$ 931,746	$ 42,196	$ 973,942	$ 5,269,281	$ 540,456	$ 5,809,737	$ 5,256,201	$ 540,456	$ 5,796,657
Salaries of Other Professional Staff	1,308,182		1,308,182	(975,157)		(975,157)	333,025		333,025	282,624		282,624
Salaries of Secretarial and Clerical Assist.	1,604,904		1,604,904	(76,661)		(76,661)	1,528,243		1,528,243	1,469,620		1,469,620
Other Salaries	272,428	330,000	602,428	(3,975)	(4,126)	(8,101)	268,453	325,874	594,327	81,323	325,874	407,197
Sal of Facilitators, Math & Literacy Coaches	215,223		215,223	39,437		39,437	254,660		254,660	196,968		196,968
Purchased Prof- Educational Services	227,037	4,000	231,037	713,643		713,643	940,680	4,000	944,680	918,853		918,853
Other Purch Prof. and Tech. Services	1,165,200		1,165,200	(370,035)		(370,035)	795,165		795,165	779,465		779,465
Other Purch Services (400-500)	821,225	200	821,425	(46,054)	(200)	(46,254)	775,171		775,171	765,609		765,609
Supplies and Materials	107,929	33,193	141,122	(8,408)	(2,907)	(11,315)	99,521	30,286	129,807	69,926	23,498	93,424
Other Objects	5,485	90	5,575	-	-	-	5,485	90	5,575	1,625	89	1,714
Total Undist. Expend. - Improvement of Inst. Serv.	10,065,148	865,743	10,930,891	204,536	34,963	239,499	10,269,684	900,706	11,170,390	9,822,214	889,917	10,712,131
Undist. Expend. - Edu. Media Serv./Sch. Library												
Salaries	842,578	3,379,799	4,222,377	56,999	(355,893)	(298,894)	899,577	3,023,906	3,923,483	869,112	2,308,445	3,177,557
Purchased Professional and Technical Services	15,000	2,360	17,360	2,500		2,500	17,500	2,360	19,860	15,472	1,295	16,767
Supplies and Materials	37,574	228,549	266,123	(495)	(8,332)	(8,827)	37,079	220,217	257,296	37,000	191,874	228,874
Other Objects	-	50	50	-	-	-	-	50	50	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	895,152	3,610,758	4,505,910	59,004	(364,225)	(305,221)	954,156	3,246,533	4,200,689	921,584	2,501,614	3,423,198
Undist. Expend. - Instructional Staff Training Serv.												
Salaries of Other Professional Staff	5,000		5,000				5,000		5,000			
Salaries of Secretarial and Clerical Assist	24,000		24,000	18,500		18,500	42,500		42,500	9,709		9,709
Other Salaries	405,166		405,166	(136,908)		(136,908)	268,258		268,258	45,409		45,409
Purchased Professional - Educational Servic	37,530	41,090	78,620		5,108	5,108	37,530	46,198	83,728		26,600	26,600
Other Purchased Prof. and Tech. Services	498,561		498,561	898,000		898,000	1,396,561		1,396,561	1,058,735		1,058,735
Other Purchased Services (400-500 series)	15,000	9,350	24,350				15,000	9,350	24,350	1,485	1,489	2,974
Supplies and Materials	42,500	2,850	45,350				42,500	2,850	45,350	17,748	742	18,490
Other Objects	250	-	250	-	-	-	250	-	250	199	-	199
Total Undist. Expend. - Instructional Staff Training Serv.	1,028,007	53,290	1,081,297	779,592	5,108	784,700	1,807,599	58,398	1,865,997	1,133,285	28,831	1,162,116
Undist. Expend. - Supp. Serv. - General Admin.												
Salaries	1,277,823		1,277,823	157,871		157,871	1,435,694		1,435,694	1,261,391		1,261,391
Salaries of Attorneys	372,631		372,631	4,629		4,629	377,260		377,260	354,221		354,221
Legal Services	640,000		640,000	510,100		510,100	1,150,100		1,150,100	812,666		812,666
Audit Fees	150,000		150,000	5,000		5,000	155,000		155,000	140,788		140,788
Architect/Engineering Services	100,000		100,000	(5,000)		(5,000)	95,000		95,000	15,640		15,640
Other Purchased Professional Services	377,860		377,860	(47,900)		(47,900)	329,960		329,960	307,888		307,888
Purchased Technical Services	75,000		75,000	151,878		151,878	226,878		226,878	190,118		190,118
Communications/Telephone	946,849		946,849				946,849		946,849	785,774		785,774
BOE Other Purchased Services	50,000		50,000	(10,000)		(10,000)	40,000		40,000	4,552		4,552
Travel				22,276		22,276	22,276		22,276	6,427		6,427
Other Purchased Services (400-500 series)	1,070,600		1,070,600	(64,398)		(64,398)	1,006,202		1,006,202	809,933		809,933
Supplies and Materials	79,900		79,900	20,314		20,314	100,214		100,214	78,249		78,249
BOE In-House Training/Meeting Supplies	15,000		15,000				15,000		15,000	5,521		5,521
Judgements Against The School District	315,000		315,000	(210,000)		(210,000)	105,000		105,000	56,055		56,055
Miscellaneous Expenditures	43,222		43,222	(3,859)		(3,859)	39,363		39,363	8,486		8,486
BOE Membership & Dues	77,000	-	77,000	-	-	-	77,000	-	77,000	45,942	-	45,942
Total Undist. Expend. - Supp. Serv. - General Admin.	5,590,885	-	5,590,885	530,911	-	530,911	6,121,796	-	6,121,796	4,883,651	-	4,883,651

Continued

EXHIBIT C-1a

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals	$ 222,100	$ 10,754,991	$ 10,977,091	$ (15,551)	$ (165,417)	$ (180,968)	$ 206,549	$ 10,589,574	$ 10,796,123	$ 178,359	$ 10,507,618	$ 10,685,957
Salaries of Secretarial and Clerical Assistants	71,975	3,689,396	3,761,371	(35,459)	13,636	(21,823)	36,516	3,703,032	3,739,548	32,756	3,648,704	3,681,460
Purchased Professional and Technical Services	4,300		4,300	(2,300)		(2,300)	2,000		2,000			
Other Purchased Services (400-500 series)	3,300	59,871	63,171	5,841	271	6,112	9,141	60,142	69,283	2,364	14,507	16,871
Supplies and Materials	34,000	338,822	372,822	(3,800)	(16,922)	(20,722)	30,200	321,900	352,100	27,157	294,758	321,915
Other Objects	23,988	43,824	67,812	(14,501)	(2,729)	(17,230)	9,487	41,095	50,582	4,536	24,857	29,393
Total Undist. Expend. - Support Serv. - School Admin.	359,663	14,886,904	15,246,567	(65,770)	(171,161)	(236,931)	293,893	14,715,743	15,009,636	245,132	14,490,444	14,735,576
Undist. Expend. - Central Services												
Salaries	4,118,558		4,118,558	764,970		764,970	4,883,528		4,883,528	4,558,617		4,558,617
Purchased Professional Services	10,000		10,000	99,925		99,925	109,925		109,925	79,632		79,632
Purchased Technical Services	314,584		314,584	(30,707)		(30,707)	283,877		283,877	151,166		151,166
Misc Purchased Services (400-500) (O/T 594)	280,402		280,402	670		670	281,072		281,072	256,671		256,671
Supplies and Materials	231,815		231,815	(66,748)		(66,748)	165,067		165,067	150,399		150,399
Miscellaneous Expenditures	20,300	-	20,300	(13,788)	-	(13,788)	6,512	-	6,512	6,093	-	6,093
Total Undist. Expend. - Central Services	4,975,659	-	4,975,659	754,322	-	754,322	5,729,981	-	5,729,981	5,202,578	-	5,202,578
Undist. Expend. - Admin Information Technology												
Salaries	476,287		476,287	(15,447)		(15,447)	460,840		460,840	431,791		431,791
Purchased Technical Services	1,212,206		1,212,206	10,624		10,624	1,222,830		1,222,830	1,160,005		1,160,005
Other Purchased Services (400-500 series)	155,000		155,000				155,000		155,000	154,328		154,328
Supplies and Materials	130,747		130,747	1,790		1,790	132,537		132,537	120,367		120,367
Other Objects	2,000	-	2,000	-	-	-	2,000	-	2,000	1,125	-	1,125
Total Undist. Expend. - Admin Information Technology	1,976,240	-	1,976,240	(3,033)	-	(3,033)	1,973,207	-	1,973,207	1,867,616	-	1,867,616
Undist. Expend. - Required Maintenance for School Facilities												
Salaries	3,173,180		3,173,180	183,765		183,765	3,356,945		3,356,945	3,189,416		3,189,416
Cleaning, Repair, and Maintenance Services	4,441,500		4,441,500	(370,814)		(370,814)	4,070,686		4,070,686	2,017,305		2,017,305
General Supplies	697,000		697,000	32,636		32,636	729,636		729,636	690,067		690,067
Other Objects	145,000	-	145,000	27,650	-	27,650	172,650	-	172,650	56,767	-	56,767
Total Undist. Expend. - Required Maintenance for School Facilities	8,456,680	-	8,456,680	(126,763)	-	(126,763)	8,329,917	-	8,329,917	5,953,555	-	5,953,555
Undist. Expend. - Custodial Services												
Salaries	2,840,187		2,840,187	202,000		202,000	3,042,187		3,042,187	2,963,635		2,963,635
Salaries of Non-Instructional Aides	1,200,000		1,200,000	346,880		346,880	1,546,880		1,546,880	46,880		46,880
Cleaning, Repair and Maintenance Services	8,805,300		8,805,300	(131,203)		(131,203)	8,674,097		8,674,097	8,189,939		8,189,939
Rental of Land, Building & Other than Lease Purchases	4,809,980		4,809,980	465,624		465,624	5,275,604		5,275,604	4,658,078		4,658,078
Other Purchased Property Services	153,750		153,750				153,750		153,750	118,553		118,553
Insurance	1,669,044		1,669,044	75,148		75,148	1,744,192		1,744,192	1,603,097		1,603,097
Miscellaneous Purchased Services	65,000		65,000				65,000		65,000	25,463		25,463
General Supplies	115,225	12,450	127,675	(45,225)	(637)	(45,862)	70,000	11,813	81,813	49,802	9,675	59,477
Energy (Electricity)	5,486,304		5,486,304				5,486,304		5,486,304	4,341,874		4,341,874
Energy (Natural Gas)	2,514,440		2,514,440				2,514,440		2,514,440	1,577,742		1,577,742
Energy (Oil)	40,000	-	40,000	-	-	-	40,000	-	40,000	21,506	-	21,506
Total Undist. Expend. - Custodial Services	27,699,230	12,450	27,711,680	913,224	(637)	912,587	28,612,454	11,813	28,624,267	25,596,569	9,675	25,606,244
Undist. Expend. - Security												
Salaries	777,774	1,505,568	2,283,342	(62,416)	45,157	(19,259)	715,358	1,548,725	2,264,083	704,853	1,504,792	2,209,645
Purchased Professional and Technical Services	6,380,467		6,380,467	(107,000)		(107,000)	6,273,467		6,273,467	6,106,664		6,106,664
Cleaning, Repair and Maintenance Services	20,000		20,000				20,000		20,000			
General Supplies	10,000	28,385	38,385	-	8,969	8,969	10,000	37,354	47,354	9,860	34,945	44,805
Total Undist. Expend. - Security	7,188,241	1,533,953	8,722,194	(169,416)	52,126	(117,290)	7,018,825	1,586,079	8,604,904	6,821,377	1,539,737	8,361,114
Total Undist. Expend. - Oper. & Maint. Of Plant	43,344,151	1,546,403	44,890,554	617,045	51,489	668,534	43,961,196	1,597,892	45,559,088	36,371,501	1,549,412	37,920,913

Continued

EXHIBIT C-1a

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund
Undist. Expend. - Student Transportation Serv.												
Salaries of Non-Instructional Aides	$ 100,000		$ 100,000				$ 100,000		$ 100,000	$ 81,147		$ 81,147
Sal. For Pup.Trans. (Bet. Home and School) - Regular	302,495		302,495	$ (50,000)		$ (50,000)	252,495		252,495	244,814		244,814
Management Fees - ESC & CTSA Transportation Programs	44,307		44,307	20,000		20,000	64,307		64,307	39,944		39,944
Other Purchased Professional and Technical Services	13,600		13,600	110,000		110,000	123,600		123,600	116,863		116,863
Contract Services - (Between Home and School) - Vendors	3,955,082		3,955,082	(343,732)	$ 6,200	(337,532)	3,611,350	$ 6,200	3,617,550	3,466,681	$ 6,195	3,472,876
Contract Services (Other than Between Home & School)-Vendors	668,906	$ 405,287	1,074,193	1,700	(3,957)	(2,257)	670,606	401,330	1,071,936	106,595	292,072	398,667
Contr Serv (Spl. Ed. Students) - Vendors	9,969,299		9,969,299				9,969,299		9,969,299	9,337,516		9,337,516
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	1,107,654		1,107,654	310,132		310,132	1,417,786		1,417,786	1,202,806		1,202,806
Contr Serv. - Aid in Lieu Payments	411,312		411,312				411,312		411,312	328,421		328,421
Misc. Purchased Serv. - Transportation	55,000		55,000				55,000		55,000	2,940		2,940
Supplies and Materials	10,000		10,000				10,000		10,000	8,514		8,514
Transportation Supplies	80,000		80,000				80,000		80,000	74,285		74,285
Other Objects	400	-	400	(400)	-	(400)	-	-	-	-	-	-
Total Undist. Expend. - Student Transportation Serv.	16,718,055	405,287	17,123,342	47,700	2,243	49,943	16,765,755	407,530	17,173,285	15,010,526	298,267	15,308,793
ALLOCATED BENEFITS												
Regular Programs - Instruction - Employee Benefits												
Health Benefits	1,458,081		1,458,081	2,460,734		2,460,734	3,918,815		3,918,815	3,832,273		3,832,273
Special Programs - Instruction - Employee Benefits												
Health Benefits	1,278,054		1,278,054	629,409		629,409	1,907,463		1,907,463	1,784,177		1,784,177
Other Instructional Programs - Instruction - Employee Benefits												
Health Benefits	345,600		345,600	321,411		321,411	667,011		667,011	660,153		660,153
Community Services Programs/Operations - Employee Benefits												
Health Benefits	55,296		55,296				55,296		55,296	32,950		32,950
Attendance and Social Work Services - Employee Benefits												
Health Benefits	113,591		113,591				113,591		113,591	51,341		51,341
Health Services - Employee Benefits												
Health Benefits	261,339		261,339	520		520	261,859		261,859	204,756		204,756
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits												
Health Benefits	859,228		859,228	(267,002)		(267,002)	592,226		592,226	401,170		401,170
Other Support Services - Students - Extraordinary Services - Employee Benefits												
Health Benefits	2,614,184		2,614,184	732,241		732,241	3,346,425		3,346,425	2,680,679		2,680,679
Other Support Services - Guidance - Employee Benefits												
Health Benefits	274,852		274,852	-		-	274,852		274,852	157,908		157,908
Other Support Services - Child Study Teams - Employee Benefits												
Health Benefits	1,517,819		1,517,819	(114,000)		(114,000)	1,403,819		1,403,819	968,985		968,985
Improvement of Instruction Services - Employee Benefits												
Health Benefits	1,190,210		1,190,210	(229,844)		(229,844)	960,366		960,366	877,583		877,583
Educational Media Services - School Library - Employee Benefits												
Health Benefits	192,292		192,292	(41,425)		(41,425)	150,867		150,867	91,072		91,072
Instructional Staff Training Services - Employee Benefits												
Tuition Reimbursement	1,394,487		1,394,487				1,394,487		1,394,487	687,849		687,849
Support Services - General Administration - Employee Benefits												
Health Benefits	248,410		248,410				248,410		248,410	179,978		179,978
Support Services - School Administration - Employee Benefits												
Health Benefits	47,254		47,254	70,771		70,771	118,025		118,025	118,025		118,025
Support Services - Central Services - Employee Benefits												
Health Benefits	772,730		772,730	270,000		270,000	1,042,730		1,042,730	762,946		762,946
Support Services - Admin. Info. Tech. - Employee Benefits												
Health Benefits	115,751		115,751				115,751		115,751	83,618		83,618
Operation and Maintenance of Plant Services - Employee Benefits												
Health Benefits	2,979,171		2,979,171	(976,953)		(976,953)	2,002,218		2,002,218	1,214,851		1,214,851
Student Transportation Services - Employee Benefits												
Health Benefits	95,348		95,348	-	-	-	95,348	-	95,348	26,377	-	26,377
TOTAL ALLOCATED BENEFITS	15,813,697	-	15,813,697	2,855,862	-	2,855,862	18,669,559	-	18,669,559	14,816,691	-	14,816,691

Continued

EXHIBIT C-1a

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund
UNALLOCATED BENEFITS												
Group Insurance	$ 10,000		$ 10,000				$ 10,000		$ 10,000	$ 4,948		$ 4,948
Social Security Contributions	3,670,309	$ 1,985,736	5,656,045	$ 150,000	$ 440,009	$ 590,009	3,820,309	$ 2,425,745	6,246,054	3,817,349	$ 2,412,232	6,229,581
Other Retirement Contributions - PERS	5,596,120	354,399	5,950,519	(130,000)	98,483	(31,517)	5,466,120	452,882	5,919,002	5,319,110	429,578	5,748,688
Unemployment Compensation	9,750,968		9,750,968	(5,520,626)		(5,520,626)	4,230,342		4,230,342	3,000,000		3,000,000
Workmen's Compensation	2,275,000		2,275,000	(205,000)		(205,000)	2,070,000		2,070,000	685,066		685,066
Health Benefits		43,263,828	43,263,828	50,000	(655,494)	(605,494)	50,000	42,608,334	42,658,334	20,131	33,076,495	33,096,626
Other Employee Benefits	3,387,300	-	3,387,300	2,187,141	-	2,187,141	5,574,441	-	5,574,441	3,515,940	-	3,515,940
TOTAL UNALLOCATED BENEFITS	24,689,697	45,603,963	70,293,660	(3,468,485)	(117,002)	(3,585,487)	21,221,212	45,486,961	66,708,173	16,362,544	35,918,305	52,280,849
On-Behalf TPAF Pension Contributions (Non-Budgeted)										6,666,892		6,666,892
On-Behalf TPAF Post Retirement Medical Benefits (Non-Budgeted)										13,402,192		13,402,192
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	-	-	-	-	-	-	13,398,675	-	13,398,675
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	33,467,759	-	33,467,759
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	40,503,394	45,603,963	86,107,357	(612,623)	(117,002)	(729,625)	39,890,771	45,486,961	85,377,732	64,646,994	35,918,305	100,565,299
TOTAL UNDISTRIBUTED EXPENDITURES	195,203,266	77,723,788	270,927,054	2,087,917	(800,314)	1,287,603	195,291,183	76,923,474	272,214,657	205,151,740	65,531,241	270,682,981
TOTAL GENERAL CURRENT EXPENSE	218,779,283	233,512,901	452,292,184	(694,323)	674,238	(20,085)	218,084,960	234,187,139	452,272,099	225,224,367	217,449,660	442,674,027
CAPITAL OUTLAY												
Equipment												
Grades 9-12	445,848	3,500	449,348	1,108	430,327	431,435	446,956	433,827	880,783	444,767	433,656	878,423
At-Risk Programs	30,000		30,000	12,000		12,000	42,000		42,000	42,000		42,000
Undistributed Expenditures - Instruction	149,000		149,000	13,180		13,180	162,180		162,180	141,225		141,225
School-Sponsored and Other Instructional Program					76,361	76,361		76,361	76,361		43,794	43,794
Undist.Expend.-Support Serv.-Students - Reg.		13,850	13,850					13,850	13,850			
Undistributed Expenditures - General Admin.				2,139		2,139	2,139		2,139	2,139		2,139
Undistributed Expenditures - Central Services	1,503,500		1,503,500	(72,977)		(72,977)	1,430,523		1,430,523	767,621		767,621
Undistributed Expenditures - Admin. Info. Tech.	251,744		251,744	55,345		55,345	307,089		307,089	245,639		245,639
Undistributed Expenditures - Required Maintenance	110,000		110,000	15,579		15,579	125,579		125,579	100,215		100,215
Undistributed Expenditures - Security	25,920	16,000	41,920	79,000	(10,000)	69,000	104,920	6,000	110,920	20,894	6,000	26,894
Total Equipment	2,516,012	33,350	2,549,362	105,374	496,688	602,062	2,621,386	530,038	3,151,424	1,764,500	483,450	2,247,950
Facilities Acquisition and Construction Services												
Other Purchased Prof. & Tech. Serv.	50,000		50,000	3,640		3,640	53,640		53,640	2,690		2,690
Construction Services	2,670,000		2,670,000	287,061		287,061	2,957,061		2,957,061	903,590		903,590
Total Facilities Acquisition and Construction Services	2,720,000	-	2,720,000	290,701	-	290,701	3,010,701	-	3,010,701	906,280	-	906,280
TOTAL CAPITAL OUTLAY	5,236,012	33,350	5,269,362	396,075	496,688	892,763	5,632,087	530,038	6,162,125	2,670,780	483,450	3,154,230
SPECIAL SCHOOLS												
Accred. Even./Adult H.S./Post-Grad.-Inst.												
Salaries of Teachers	157,080		157,080	(4,720)		(4,720)	152,360		152,360	143,370		143,370
General Supplies	17,099	-	17,099	-	-	-	17,099	-	17,099	17,079	-	17,079
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	174,179	-	174,179	(4,720)	-	(4,720)	169,459	-	169,459	160,449	-	160,449
Accred. Even./Adult H.S./Post-Grad.-Supp. Service												
Salaries	40,974	-	40,974	(1,000)	-	(1,000)	39,974	-	39,974	33,478	-	33,478
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	40,974	-	40,974	(1,000)	-	(1,000)	39,974	-	39,974	33,478	-	33,478
Total Accred. Even./Adult H.S./Post-Grad.	215,153	-	215,153	(5,720)	-	(5,720)	209,433	-	209,433	193,927	-	193,927

Continued

EXHIBIT C-1a

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET			BUDGET TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund	Operating Fund Funds 11 - 13, 18	Blended Resource Fund 15	Total General Fund
Adult Education-Local-Instruction												
Salaries of Teachers	$ 495,596		$ 495,596	$ (24,976)		$ (24,976)	$ 470,620		$ 470,620	$ 457,938		$ 457,938
Secretarial & Clerical Salaries				59,834		59,834	59,834		59,834	48,514		48,514
General Supplies	20,000	-	20,000	4,200	-	4,200	24,200	-	24,200	24,186	-	24,186
Total Adult Education-Local-Instruction	515,596	-	515,596	39,058	-	39,058	554,654	-	554,654	530,638	-	530,638
Adult Education-Local -Support Serv.												
Salaries	238,670		238,670	48,804		48,804	287,474		287,474	287,474		287,474
Personal Services - Employee Benefits	86,872		86,872	11,492		11,492	98,364		98,364	50,222		50,222
Other Purchased Services (400-500 series)	8,148		8,148	(8,148)		(8,148)						
Bus Transportation				3,948		3,948	3,948		3,948	3,125		3,125
Other Objects	1,000	-	1,000	-	-	-	1,000	-	1,000	945	-	945
Total Adult Education-Local -Support Serv.	334,690	-	334,690	56,096	-	56,096	390,786	-	390,786	341,766	-	341,766
Total Adult Education-Local	850,286	-	850,286	95,154	-	95,154	945,440	-	945,440	872,404	-	872,404
GED Test Centers - Support Services												
GED Testing	40,000	-	40,000	-	-	-	40,000	-	40,000	31,152	-	31,152
Total GED Test Centers - Support Services	40,000	-	40,000	-	-	-	40,000	-	40,000	31,152	-	31,152
Total GED Test Centers	40,000	-	40,000	-	-	-	40,000	-	40,000	31,152	-	31,152
TOTAL SPECIAL SCHOOLS	1,105,439	-	1,105,439	89,434	-	89,434	1,194,873	-	1,194,873	1,097,483	-	1,097,483
Transfer of Funds to Charter Schools	20,725,869	-	20,725,869	1,044,136	-	1,044,136	21,770,005	-	21,770,005	21,770,005	-	21,770,005
TOTAL EXPENDITURES	245,846,605	$ 233,546,251	479,392,854	835,322	$ 1,170,926	2,006,248	246,681,927	$ 234,717,177	481,399,102	250,762,635	$ 217,933,110	468,695,745
Excess (Deficiency) of Revenues Over (Under) Expenditures	209,548,281	(233,546,251)	(23,997,970)	(416,029)	(1,170,926)	(1,586,955)	209,132,252	(234,717,177)	(25,584,925)	240,574,909	(217,933,110)	22,641,799
Other Financing Sources:												
Operating Transfer In:												
Contr. to School Based Budgets - General Fund		225,596,226	225,596,226		989,748	989,748		226,585,974	226,585,974		210,299,998	210,299,998
Contr. to School Based Budgets - Spec. Rev. Fund		7,950,025	7,950,025		181,178	181,178		8,131,203	8,131,203		7,633,112	7,633,112
Operating Transfers Out:												
Capital Outlay Transfer to Capital Projects				(56,612)		(56,612)	(56,612)		(56,612)	(56,612)		(56,612)
Contribution to School Based Budgets	(225,596,226)	-	(225,596,226)	(989,748)	-	(989,748)	(226,585,974)	-	(226,585,974)	(210,299,998)	-	(210,299,998)
Total Other Financing Sources:	(225,596,226)	233,546,251	7,950,025	(1,046,360)	1,170,926	124,566	(226,642,586)	234,717,177	8,074,591	(210,356,610)	217,933,110	7,576,500
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(16,047,945)	-	(16,047,945)	(1,462,389)	-	(1,462,389)	(17,510,334)	-	(17,510,334)	30,218,299	-	30,218,299
Fund Balance, July 1	39,702,411	-	39,702,411	-	-	-	39,702,411	-	39,702,411	39,702,411	-	39,702,411
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	(1,578,731)	-	(1,578,731)
Fund Balance, June 30	$ 23,654,466	$ -	$ 23,654,466	$ (1,462,389)	$ -	$ (1,462,389)	$ 22,192,077	$ -	$ 22,192,077	$ 68,341,979	$ -	$ 68,341,979

Continued

EXHIBIT C-1b

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
EDUCATION JOBS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Federal Sources					
Education Jobs Fund	$ 12,895,333	$ 403,986	$ 13,299,319	$ 13,299,319	-
TOTAL REVENUES	12,895,333	403,986	13,299,319	13,299,319	-
EXPENDITURES:					
Current Expenses					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers		41,872	41,872	41,872	
Grades 1-5 - Salaries of Teachers	3,689,997	(1,557,001)	2,132,996	2,132,996	
Grades 9-12 - Salaries of Teachers	1,950,727	(764,620)	1,186,107	1,186,107	-
Total Regular Programs - Instruction	5,640,724	(2,279,749)	3,360,975	3,360,975	-
Special Education -Instruction					
Learning and/or Language Disabilities:					
Salaries of Teachers	106,925	(33,674)	73,251	73,251	
Other Salaries for Instruction	56,000	(31,291)	24,709	24,709	-
Total Learning and/or Language Disabilities	162,925	(64,965)	97,960	97,960	-
Auditory Impairments:					
Salaries of Teachers	52,000	(52,000)	-	-	-
Total Auditory Impairments	52,000	(52,000)	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	48,662	22,367	71,029	71,029	-
Total Behavioral Disabilities	48,662	22,367	71,029	71,029	-
Resource Room/Resource Center:					
Salaries of Teachers	2,156,923	(696,283)	1,460,640	1,460,640	-
Total Resource Room/Resource Center	2,156,923	(696,283)	1,460,640	1,460,640	-
Autism:					
Salaries of Teachers		35,358	35,358	35,358	
Other Salaries for Instruction	63,356	(20,514)	42,842	42,842	-
Total Autism	63,356	14,844	78,200	78,200	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers	48,662	8,051	56,713	56,713	
Other Salaries for Instruction		55,741	55,741	55,741	-
Total Preschool Disabilities - Full Time	48,662	63,792	112,454	112,454	-
Total Special Education - Instruction	2,532,528	(712,245)	1,820,283	1,820,283	-
Alternative Education Program - Instruction					
Salaries of Teachers	260,000	(39,735)	220,265	220,265	-
Total Alternative Education Program - Instruction	260,000	(39,735)	220,265	220,265	-
Total Instruction	8,433,252	(3,031,729)	5,401,523	5,401,523	-
Undistributed Expenditures					
Undistributed Expenditures - Health Services					
Salaries	52,000	(5,349)	46,651	46,651	-
Total Undistributed Expenditures - Health Services	52,000	(5,349)	46,651	46,651	-
Undist. Expend. - Speech, OT, PT and Related Services					
Salaries	208,000	(73,397)	134,603	134,603	-
Total Undist. Expend. - Speech, OT, PT and Related Services	208,000	(73,397)	134,603	134,603	-
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	52,000	17,784	69,784	69,784	
Total Undist. Expend. - Guidance	52,000	17,784	69,784	69,784	-

EXHIBIT C-1b

PATERSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
EDUCATION JOBS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures (Continued)					
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	$ 229,367	$ (136,119)	$ 93,248	$ 93,248	-
Total Undist. Expend. - Child Study Teams	229,367	(136,119)	93,248	93,248	-
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction		63,750	63,750	63,750	
Salaries of Other Professional Staff	375,000	(136,604)	238,396	238,396	
Sal of Facilitators, Math & Literacy Coaches	56,223	(47,943)	8,280	8,280	-
Total Undist. Expend. - Improvement of Inst. Serv.	431,223	(120,797)	310,426	310,426	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	330,000	(160,311)	169,689	169,689	
Salaries of Secretarial and Clerical Assistants	98,195	(32,030)	66,165	66,165	
Total Undist. Expend. - Support Serv. - School Admin.	428,195	(192,341)	235,854	235,854	-
Undist. Expend. - Custodial Services					
Salaries	45,000	(45,000)	-	-	-
Total Undist. Expend. - Custodial Services	45,000	(45,000)	-	-	-
Undist. Expend. - Security					
Salaries	245,000	(82,762)	162,238	162,238	-
Total Undist. Expend. - Security	245,000	(82,762)	162,238	162,238	-
Allocated Benefits					
Regular Programs - Instruction - Employee Benefits					
Health Benefits	1,335,389	2,518,733	3,854,122	3,854,122	
Special Programs - Instruction - Employee Benefits					
Health Benefits	837,466	734,985	1,572,451	1,572,451	
Other Instructional Programs - Instruction - Employee Benefits					
Health Benefits	345,600	314,553	660,153	660,153	
Health Services - Employee Benefits					
Health Benefits		36,087	36,087	36,087	
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits					
Health Benefits	76,800	72,465	149,265	149,265	
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	62,153	85,686	147,839	147,839	
Improvement of Instruction Services - Employee Benefits					
Health Benefits	66,634	240,416	307,050	307,050	
Support Services - School Administration - Employee Benefits					
Health Benefits	47,254	70,771	118,025	118,025	-
Total Allocated Benefits	2,771,296	4,073,696	6,844,992	6,844,992	-
Total Undistributed Expenditures	4,462,081	3,435,715	7,897,796	7,897,796	-
TOTAL EXPENDITURES	12,895,333	403,986	13,299,319	13,299,319	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -

EXHIBIT C-2

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources		$ 213,069	$ 213,069	$ 123,962	$ (89,107)
State Sources	$ 50,394,343	3,220,885	53,615,228	49,297,751	(4,317,477)
Federal Sources	29,078,728	11,914,814	40,993,542	32,919,635	(8,073,907)
Total Revenues	**79,473,071**	**15,348,768**	**94,821,839**	**82,341,348**	**(12,480,491)**
EXPENDITURES					
Instruction:					
Salaries of Teachers	16,200,783	(4,636,083)	11,564,700	8,477,819	3,086,881
Other Salaries for Instruction	276,891	544,286	821,177	670,474	150,703
Purchased Professional - Educational Services	699,878	613,999	1,313,877	890,780	423,097
Purchased Professional and Technical Services	7,340	(1,250)	6,090	5,088	1,002
Other Purchased Services (400-500 series)	188,644	43,187	231,831	131,366	100,465
General Supplies	110,770	2,713,698	2,824,468	2,481,919	342,549
Textbooks	55,250	(23,333)	31,917	16,875	15,042
Tuition	6,579,388	(1,597,731)	4,981,657	4,797,655	184,002
Other Objects	12,567	142,622	155,189	87,177	68,012
Total Instruction	24,131,511	(2,200,605)	21,930,906	17,559,153	4,371,753
Support Services:					
Salaries of Other Professional Staff	2,033,947	490,347	2,524,294	2,095,990	428,304
Salaries of Supervisors of Instruction	467,683	1,073,569	1,541,252	944,153	597,099
Salaries of Secretarial and Clerical Asst.	238,068	56,761	294,829	294,828	1
Other Salaries	1,793,234	954,097	2,747,331	2,007,121	740,210
Personal Services - Employee Benefits	1,565,137	3,477,990	5,043,127	3,210,351	1,832,776
Purchased Educational Services - Contracted Pre-K	40,579,934	(224,460)	40,355,474	39,534,166	821,308
Purchased Professional - Educational Services	265,918	6,927,478	7,193,396	5,361,853	1,831,543
Other Purchased Professional Services	185,464	1,336,728	1,522,192	1,490,193	31,999
Purchased Technical Services		819,793	819,793	641,408	178,385
Contr. Serv.-Trans. (Field Trips)	9,900	371,252	381,152	223,810	157,342
Travel	42,579	28,024	70,603	40,442	30,161
Other Purchased Services (400-500 series)	39,034	36,609	75,643	65,401	10,242
Supplies & Materials	63,405	591,713	655,118	565,652	89,466
Indirect Costs	9,600	711,703	721,303	373,774	347,529
Other Objects	19,284	487,204	506,488	67,436	439,052
Total Support Services	47,313,187	17,138,808	64,451,995	56,916,578	7,535,417

EXHIBIT C-2

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
EXPENDITURES (CONT'D):					
Facilities Acquisition and Construction Services:					
Instructional Equipment	$ 68,348	$ 226,928	$ 295,276	$ 224,958	$ 70,318
Noninstructional Equipment	10,000	2,459	12,459	7,547	4,912
Total Facilities Acquisition and Construction Services	78,348	229,387	307,735	232,505	75,230
Sub-Total Expenditures	**71,523,046**	**15,167,590**	**86,690,636**	**74,708,236**	**11,982,400**
OTHER FINANCING SOURCES (USES)					
Transfer Out to School Based Budgets (General Fund)	(7,950,025)	(181,178)	(8,131,203)	(7,633,112)	498,091
Sub-total Other Financing Sources (Uses)	**(7,950,025)**	**(181,178)**	**(8,131,203)**	**(7,633,112)**	**498,091**
Total Outflows	**79,473,071**	**15,348,768**	**94,821,839**	**82,341,348**	**12,480,491**
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -

EXHIBIT C-3

PATERSON PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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

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

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

			General Fund			Special Revenue Fund
Sources/Inflows of Resources						
Actual amounts (budgetary basis) revenue from the budgetary comparison schedule (Exhibits C-1, C-2)	(C-1)	$	491,337,544	(C-2)	$	82,341,348
Difference - Budget to GAAP						
Encumbrances for good and services ordered but not received are reported in the year the order is placed for budgetary purposes but in the year the goods and services are received for financial reporting purposes.						
Prior Year Encumbrances						204,808
Current Year Encumbrances						(5,931)
State Aid payments recognized for GAAP Purposes not recognized for Budgetary statements. (June 30, 2011)			40,058,297			
State Aid payments recognized for budgetary purposes not recognized for GAAP statements. (June 30, 2012)			(41,859,787)			-
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	(B-2)	$	489,536,054	(B-2)	$	82,540,225
Uses/Outflows of Resources						
Actual amounts (budgetary basis) total expenditures from the budgetary comparison schedule (Exhibits C-1,C-2)	(C-1)	$	468,695,745	(C-2)	$	74,708,236
Differences - Budget to GAAP						
Encumbrances for good and services ordered but not received are reported in the year the order is placed for budgetary purposes but in the year the goods and services are received for financial reporting purposes.						
Prior Year Encumbrances						204,808
Current Year Encumbrances			-			(5,931)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	(B-2)	$	468,695,745	(B-2)	$	74,907,113

OTHER SUPPLEMENTARY INFORMATION

SCHOOL LEVEL SCHEDULES

BLENDED RESOURCE FUND

EXHIBIT D-1

PATERSON PUBLIC SCHOOLS
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2012

	Operating Fund	Blended Resource Fund	Total General Fund
ASSETS			
Cash	$ 31,933,888	$ 13,978,179	$ 45,912,067
Receivables			
Intergovernmental			
State	1,465,945		1,465,945
Federal	5,529,354		5,529,354
Accounts	966,166		966,166
Due from Other Funds	2,480,692	-	2,480,692
Total Assets	$ 42,376,045	$ 13,978,179	$ 56,354,224
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 6,437,040	$ 1,112,917	$ 7,549,957
Accrued Salaries and Wages	2,957,606	12,865,262	15,822,868
Claims and Judgments Payable	2,260,027		2,260,027
Accrued Liability for Insurance Claims	464,783		464,783
Compensated Absences Payable	3,367,942		3,367,942
Deferred Revenue	406,455	-	406,455
Total Liabilities	15,893,853	13,978,179	29,872,032
Fund Balances			
Restricted			
Capital Reserve	2,000,000		2,000,000
Maintenance Reserve	12,490,858		12,490,858
Maintenance Reserve-Designated for Subsequent Year's Expenditures	7,000,000		7,000,000
Emergency Reserve	1,000,000		1,000,000
Tuition Adjustment Reserve	4,000,000		4,000,000
Reserved Excess Surplus	10,239,761		10,239,761
Reserved Excess Surplus, Designated in Subsequent Year's Expen	3,401,870		3,401,870
Committed			
Year End Encumbrances	1,304,965		1,304,965
Assigned			
Year End Encumbrances	1,238,176		1,238,176
Designated for Subsequent Year's Expenditures	16,537,152		16,537,152
Unassigned	(32,730,590)	-	(32,730,590)
Total General Fund	26,482,192	-	26,482,192
Total Liabilities and Fund Balances	$ 42,376,045	$ 13,978,179	$ 56,354,224

BLENDED RESOURCE FUND

EXHIBIT D-2

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

District-wide

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 225,788,736		$ 209,502,760	$ 16,285,976
General Fund Reserve for Encumbrances at June 30, 2011	797,238		797,238	-
Other State Resources				
Preschool Education Aid	1,400,000		1,400,000	-
Total Other State Resources	1,400,000		1,400,000	-
Combined General Fund Contribution & State Resources	227,985,974	97.14%	211,699,998	16,285,976
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	6,200,000		5,735,552	464,448
Title I, Part A - June 30, 2011 Deferred Revenue	102,447		102,447	-
	6,302,447	2.68%	5,837,999	464,448
Title II, Part A: *Teacher and Principal Training and Recruiting*	-		-	-
Title II, Part A - June 30, 2011 Deferred Revenue	65,062		59,557	5,505
	65,062	0.03%	59,557	5,505
Title III, Part A: *Eenglish Langnage Acq*	350,025		321,887	28,138
Title III, Part A - June 30, 2011 Deferred Revenue	13,669		13,669	-
	363,694	0.15%	335,556	28,138
Total Restricted Federal Resources	6,731,203	2.86%	6,233,112	498,091
Totals	$ 234,717,177	100.00%	$ 217,933,110	$ 16,784,067

EXHIBIT D-2a

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 1

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 2,106,583		$ 1,883,668	$ 222,915
General Fund Reserve for Encumbrances at June 30, 2011	3,341		3,341	-
Combined General Fund Contribution & State Resources	2,109,924	96.11%	1,887,009	222,915
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	76,500		68,352	8,148
Title I, Part A - June 30, 2011 Deferred Revenue	619		619	-
	77,119	3.51%	68,971	8,148
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	535		478	57
	535	0.02%	478	57
Title III, Part A: *Eenglish Language Acq*	7,669		6,842	827
Title III, Part A - June 30, 2011 Deferred Revenue	160		160	-
	7,829	0.36%	7,002	827
Total Restricted Federal Resources	85,483	3.89%	76,451	9,032
Totals	$ 2,195,407	100.00%	$ 1,963,460	$ 231,947

EXHIBIT D-2b

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 2

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,645,708		$ 5,244,766	$ 400,942
General Fund Reserve for Encumbrances at June 30, 2011	3,464		3,464	-
Combined General Fund Contribution & State Resources	5,649,172	96.84%	5,248,230	400,942
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	167,303		155,213	12,090
Title I, Part A - June 30, 2011 Deferred Revenue	3,037		3,037	-
	170,340	2.92%	158,250	12,090
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	2,373		2,205	168
	2,373	0.04%	2,205	168
Title III, Part A: *Eenglish Language Acq*	11,420		10,575	845
Title III, Part A - June 30, 2011 Deferred Revenue	489		489	-
	11,909	0.20%	11,064	845
Total Restricted Federal Resources	184,622	3.16%	171,519	13,103
Totals	$ 5,833,794	100.00%	$ 5,419,749	$ 414,045

EXHIBIT D-2c

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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	$ 3,437,114		$ 3,161,382	$ 275,732
General Fund Reserve for Encumbrances at June 30, 2011	25,278		25,278	-
Combined General Fund Contribution & State Resources	3,462,392	96.38%	3,186,660	275,732
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	118,958		109,371	9,587
Title I, Part A - June 30, 2011 Deferred Revenue	1,433		1,433	-
	120,391	3.35%	110,804	9,587
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,193		1,098	95
	1,193	0.03%	1,098	95
Title III, Part A: *Eenglish Language Acq*	8,120		7,450	670
Title III, Part A - June 30, 2011 Deferred Revenue	293		293	-
	8,413	0.23%	7,743	670
Total Restricted Federal Resources	129,997	3.62%	119,645	10,352
Totals	$ 3,592,389	100.00%	$ 3,306,305	$ 286,084

EXHIBIT D-2d

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 4

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,778,854		$ 4,300,768	$ 478,086
Combined General Fund Contribution & State Resources	4,778,854	95.58%	4,300,768	478,086
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	154,997		136,623	18,374
Title I, Part A - June 30, 2011 Deferred Revenue	28,664		28,664	-
	183,661	3.67%	165,287	18,374
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	21,814		19,632	2,182
	21,814	0.44%	19,632	2,182
Title III, Part A: *Eenglish Language Acq*	10,580		9,048	1,532
Title III, Part A - June 30, 2011 Deferred Revenue	4,729		4,729	-
	15,309	0.31%	13,777	1,532
Total Restricted Federal Resources	220,784	4.42%	198,696	22,088
Totals	$ 4,999,638	100.00%	$ 4,499,464	$ 500,174

EXHIBIT D-2e

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 5

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 9,009,997		$ 8,609,719	$ 400,278
General Fund Reserve for Encumbrances at June 30, 2011	685		685	-
Combined General Fund Contribution & State Resources	9,010,682	96.26%	8,610,404	400,278
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	320,204		305,796	14,408
Title I, Part A - June 30, 2011 Deferred Revenue	4,125		4,125	-
	324,329	3.46%	309,921	14,408
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	2,620		2,504	116
	2,620	0.03%	2,504	116
Title III, Part A: *Eenglish Language Acq*	22,044		21,029	1,015
Title III, Part A - June 30, 2011 Deferred Revenue	815		815	-
	22,859	0.24%	21,844	1,015
Total Restricted Federal Resources	349,808	3.74%	334,269	15,539
Totals	$ 9,360,490	100.00%	$ 8,944,673	$ 415,817

EXHIBIT D-2f

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 6/APA

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,323,629		$ 3,747,066	$ 576,563
General Fund Reserve for Encumbrances at June 30, 2011	391		391	-
Combined General Fund Contribution & State Resources	4,324,020	96.87%	3,747,457	576,563
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	129,213		111,854	17,359
Title I, Part A - June 30, 2011 Deferred Revenue	973		973	-
	130,186	2.92%	112,827	17,359
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	597		517	80
	597	0.01%	517	80
Title III, Part A: *Eenglish Language Acq*	8,820		7,640	1,180
Title III, Part A - June 30, 2011 Deferred Revenue	33		33	-
	8,853	0.20%	7,673	1,180
Total Restricted Federal Resources	139,636	3.13%	121,017	18,619
Totals	$ 4,463,656	100.00%	$ 3,868,474	$ 595,182

EXHIBIT D-2g

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 7

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 2,858,043		$ 2,711,646	$ 146,397
Combined General Fund Contribution & State Resources	2,858,043	97.30%	2,711,646	146,397
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	71,492		67,753	3,739
Title I, Part A - June 30, 2011 Deferred Revenue	1,504		1,504	-
	72,996	2.48%	69,257	3,739
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,224		1,161	63
	1,224	0.04%	1,161	63
Title III, Part A: *Eenglish Language Acq*	4,880		4,613	267
Title III, Part A - June 30, 2011 Deferred Revenue	334		334	-
	5,214	0.18%	4,947	267
Total Restricted Federal Resources	79,434	2.70%	75,365	4,069
Totals	$ 2,937,477	100.00%	$ 2,787,011	$ 150,466

EXHIBIT D-2h

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 8

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,380,701		$ 4,011,918	$ 368,783
General Fund Reserve for Encumbrances at June 30, 2011	428		428	-
Combined General Fund Contribution & State Resources	4,381,129	96.24%	4,012,346	368,783
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	155,583		142,276	13,307
Title I, Part A - June 30, 2011 Deferred Revenue	2,499		2,499	-
	158,082	3.47%	144,775	13,307
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	2,075		1,900	175
	2,075	0.05%	1,900	175
Title III, Part A: *Eenglish Language Acq*	10,620		9,700	920
Title III, Part A - June 30, 2011 Deferred Revenue	313		313	-
	10,933	0.24%	10,013	920
Total Restricted Federal Resources	171,090	3.76%	156,688	14,402
Totals	$ 4,552,219	100.00%	$ 4,169,034	$ 383,185

EXHIBIT D-2i

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No.9

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 10,195,022		$ 9,907,435	$ 287,587
Combined General Fund Contribution & State Resources	10,195,022	96.57%	9,907,435	287,587
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	334,606		325,098	9,508
Title I, Part A - June 30, 2011 Deferred Revenue	2,446		2,446	-
	337,052	3.19%	327,544	9,508
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,909		1,855	54
	1,909	0.02%	1,855	54
Title III, Part A: *Eenglish Language Acq*	22,840		22,195	645
Title III, Part A - June 30, 2011 Deferred Revenue	41		41	-
	22,881	0.22%	22,236	645
Total Restricted Federal Resources	361,842	3.43%	351,635	10,207
Totals	$ 10,556,864	100.00%	$ 10,259,070	$ 297,794

EXHIBIT D-2j

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 10

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,136,379		$ 4,504,109	$ 632,270
General Fund Reserve for Encumbrances at June 30, 2011	8,591		8,591	-
Combined General Fund Contribution & State Resources	5,144,970	96.88%	4,512,700	632,270
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	152,360		133,441	18,919
Title I, Part A - June 30, 2011 Deferred Revenue	1,589		1,589	-
	153,949	2.90%	135,030	18,919
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,390		1,219	171
	1,390	0.03%	1,219	171
Title III, Part A: *Eenglish Language Acq*	10,400		9,096	1,304
Title III, Part A - June 30, 2011 Deferred Revenue	211		211	-
	10,611	0.20%	9,307	1,304
Total Restricted Federal Resources	165,950	3.12%	145,556	20,394
Totals	$ 5,310,920	100.00%	$ 4,658,256	$ 652,664

EXHIBIT D-2k

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 11

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 2,201,261		$ 2,085,620	$ 115,641
Combined General Fund Contribution & State Resources	2,201,261	97.69%	2,085,620	115,641
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	46,587		44,081	2,506
Title I, Part A - June 30, 2011 Deferred Revenue	1,118		1,118	-
	47,705	2.12%	45,199	2,506
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	928		879	49
	928	0.04%	879	49
Title III, Part A: *Eenglish Language Acq*	3,180		3,005	175
Title III, Part A - June 30, 2011 Deferred Revenue	157		157	-
	3,337	0.15%	3,162	175
Total Restricted Federal Resources	51,970	2.31%	49,240	2,730
Totals	$ 2,253,231	100.00%	$ 2,134,860	$ 118,371

EXHIBIT D-21

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 12

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,759,685		$ 4,220,324	$ 539,361
General Fund Reserve for Encumbrances at June 30, 2011	5,110		5,110	-
Combined General Fund Contribution & State Resources	4,764,795	96.80%	4,225,434	539,361
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	143,863		127,351	16,512
Title I, Part A - June 30, 2011 Deferred Revenue	2,007		2,007	-
	145,870	2.96%	129,358	16,512
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,742		1,545	197
	1,742	0.04%	1,545	197
Title III, Part A: *Eenglish Language Acq*	9,820		8,675	1,145
Title III, Part A - June 30, 2011 Deferred Revenue	297		297	-
	10,117	0.21%	8,972	1,145
Total Restricted Federal Resources	157,729	3.20%	139,875	17,854
Totals	$ 4,922,524	100.00%	$ 4,365,309	$ 557,215

EXHIBIT D-2m

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 13

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,579,979		$ 4,255,489	$ 324,490
Combined General Fund Contribution & State Resources	4,579,979	96.52%	4,255,489	324,490
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	151,188		140,346	10,842
Title I, Part A - June 30, 2011 Deferred Revenue	1,837		1,837	-
	153,025	3.22%	142,183	10,842
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,409		1,309	100
	1,409	0.03%	1,309	100
Title III, Part A: *Eenglish Language Acq*	10,320		9,571	749
Title III, Part A - June 30, 2011 Deferred Revenue	247		247	-
	10,567	0.22%	9,818	749
Total Restricted Federal Resources	165,001	3.48%	153,310	11,691
Totals	$ 4,744,980	100.00%	$ 4,408,799	$ 336,181

EXHIBIT D-2n

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 14

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 2,208,232		$ 2,067,936	$ 140,296
Combined General Fund Contribution & State Resources	2,208,232	97.42%	2,067,936	140,296
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	53,033		49,599	3,434
Title I, Part A - June 30, 2011 Deferred Revenue	1,017		1,017	-
	54,050	2.38%	50,616	3,434
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	757		709	48
	757	0.03%	709	48
Title III, Part A: *Eenglish Language Acq*	3,620		3,385	235
Title III, Part A - June 30, 2011 Deferred Revenue	76		76	-
	3,696	0.16%	3,461	235
Total Restricted Federal Resources	58,503	2.58%	54,786	3,717
Totals	$ 2,266,735	100.00%	$ 2,122,722	$ 144,013

EXHIBIT D-2o

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 15

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 6,165,673		$ 5,630,514	$ 535,159
Combined General Fund Contribution & State Resources	6,165,673	96.66%	5,630,514	535,159
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	195,138		178,005	17,133
Title I, Part A - June 30, 2011 Deferred Revenue	2,259		2,259	-
	197,397	3.09%	180,264	17,133
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,773		1,619	154
	1,773	0.03%	1,619	154
Title III, Part A: *Eenglish Language Acq*	13,320		12,135	1,185
Title III, Part A - June 30, 2011 Deferred Revenue	336		336	-
	13,656	0.21%	12,471	1,185
Total Restricted Federal Resources	212,826	3.34%	194,354	18,472
Totals	$ 6,378,499	100.00%	$ 5,824,868	$ 553,631

EXHIBIT D-2p

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 18 includes ELC

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 7,516,791		$ 6,774,242	$ 742,549
General Fund Reserve for Encumbrances at June 30, 2011	7,787		7,787	-
Combined General Fund Contribution & State Resources	7,524,578	95.81%	6,782,029	742,549
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	302,669		272,484	30,185
Title I, Part A - June 30, 2011 Deferred Revenue	3,204		3,204	-
	305,873	3.89%	275,688	30,185
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	2,381		2,146	235
	2,381	0.03%	2,146	235
Title III, Part A: *Eenglish Language Acq*	20,660		18,576	2,084
Title III, Part A - June 30, 2011 Deferred Revenue	454		454	-
	21,114	0.27%	19,030	2,084
Total Restricted Federal Resources	329,368	4.19%	296,864	32,504
Totals	$ 7,853,946	100.00%	$ 7,078,893	$ 775,053

EXHIBIT D-2q

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 19

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 2,734,703		$ 2,471,047	$ 263,656
Combined General Fund Contribution & State Resources	2,734,703	96.28%	2,471,047	263,656
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	96,397		86,966	9,431
Title I, Part A - June 30, 2011 Deferred Revenue	1,419		1,419	-
	97,816	3.44%	88,385	9,431
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	956		864	92
	956	0.03%	864	92
Title III, Part A: *Eenglish Language Acq*	6,580		5,914	666
Title III, Part A - June 30, 2011 Deferred Revenue	332		332	-
	6,912	0.24%	6,246	666
Total Restricted Federal Resources	105,684	3.72%	95,495	10,189
Totals	$ 2,840,387	100.00%	$ 2,566,542	$ 273,845

EXHIBIT D-2r

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 20

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,911,280		$ 4,451,121	$ 460,159
Combined General Fund Contribution & State Resources	4,911,280	97.45%	4,451,121	460,159
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	118,958		107,753	11,205
Title I, Part A - June 30, 2011 Deferred Revenue	629		629	-
	119,587	2.37%	108,382	11,205
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	430		390	40
	430	0.01%	390	40
Title III, Part A: *Eenglish Language Acq*	8,120		7,332	788
Title III, Part A - June 30, 2011 Deferred Revenue	287		287	-
	8,407	0.17%	7,619	788
Total Restricted Federal Resources	128,424	2.55%	116,391	12,033
Totals	$ 5,039,704	100.00%	$ 4,567,512	$ 472,192

EXHIBIT D-2s

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 21

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,956,003		$ 5,548,683	$ 407,320
General Fund Reserve for Encumbrances at June 30, 2011	21,367		21,367	-
Combined General Fund Contribution & State Resources	5,977,370	97.08%	5,570,050	407,320
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	164,959		153,598	11,361
Title I, Part A - June 30, 2011 Deferred Revenue	1,755		1,755	-
	166,714	2.71%	155,353	11,361
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,374		1,280	94
	1,374	0.02%	1,280	94
Title III, Part A: *Eenglish Language Acq*	11,260		10,468	792
Title III, Part A - June 30, 2011 Deferred Revenue	366		366	-
	11,626	0.19%	10,834	792
Total Restricted Federal Resources	179,714	2.92%	167,467	12,247
Totals	$ 6,157,084	100.00%	$ 5,737,517	$ 419,567

EXHIBIT D-2t

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 24

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,021,182		$ 4,736,900	$ 284,282
Combined General Fund Contribution & State Resources	5,021,182	96.24%	4,736,900	284,282
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	181,367		171,026	10,341
Title I, Part A - June 30, 2011 Deferred Revenue	1,288		1,288	-
	182,655	3.50%	172,314	10,341
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,151		1,086	65
	1,151	0.02%	1,086	65
Title III, Part A: *Eenglish Language Acq*	12,380		11,678	702
Title III, Part A - June 30, 2011 Deferred Revenue	24		24	-
	12,404	0.24%	11,702	702
Total Restricted Federal Resources	196,210	3.76%	185,102	11,108
Totals	$ 5,217,392	100.00%	$ 4,922,002	$ 295,390

EXHIBIT D-2u

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 25

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,155,190		$ 4,881,900	$ 273,290
Combined General Fund Contribution & State Resources	5,155,190	96.18%	4,881,900	273,290
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	186,055		176,043	10,012
Title I, Part A - June 30, 2011 Deferred Revenue	2,808		2,808	-
	188,863	3.52%	178,851	10,012
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	2,441		2,312	129
	2,441	0.05%	2,312	129
Title III, Part A: *Eenglish Language Acq*	12,700		12,000	700
Title III, Part A - June 30, 2011 Deferred Revenue	503		503	-
	13,203	0.25%	12,503	700
Total Restricted Federal Resources	204,507	3.82%	193,666	10,841
Totals	$ 5,359,697	100.00%	$ 5,075,566	$ 284,131

EXHIBIT D-2v

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 26

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,321,373		$ 4,018,082	$ 303,291
General Fund Reserve for Encumbrances at June 30, 2011	1,769		1,769	-
Combined General Fund Contribution & State Resources	4,323,142	96.20%	4,019,851	303,291
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	155,583		144,491	11,092
Title I, Part A - June 30, 2011 Deferred Revenue	2,529		2,529	-
	158,112	3.52%	147,020	11,092
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,729		1,608	121
	1,729	0.04%	1,608	121
Title III, Part A: *Eenglish Language Acq*	10,620		9,839	781
Title III, Part A - June 30, 2011 Deferred Revenue	507		507	-
	11,127	0.25%	10,346	781
Total Restricted Federal Resources	170,968	3.80%	158,974	11,994
Totals	$ 4,494,110	100.00%	$ 4,178,825	$ 315,285

EXHIBIT D-2w

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 27

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 5,958,031		$ 5,401,416	$ 556,615
Combined General Fund Contribution & State Resources	5,958,031	95.72%	5,401,416	556,615
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	243,776		220,721	23,055
Title I, Part A - June 30, 2011 Deferred Revenue	3,003		3,003	-
	246,779	3.96%	223,724	23,055
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	2,250		2,040	210
	2,250	0.04%	2,040	210
Title III, Part A: *Eenglish Language Acq*	16,640		15,022	1,618
Title III, Part A - June 30, 2011 Deferred Revenue	678		678	-
	17,318	0.28%	15,700	1,618
Total Restricted Federal Resources	266,347	4.28%	241,464	24,883
Totals	$ 6,224,378	100.00%	$ 5,642,880	$ 581,498

EXHIBIT D-2x

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 28

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,706,420		$ 4,127,904	$ 578,516
Combined General Fund Contribution & State Resources	4,706,420	96.72%	4,127,904	578,516
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	147,379		129,131	18,248
Title I, Part A - June 30, 2011 Deferred Revenue	1,071		1,071	-
	148,450	3.05%	130,202	18,248
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	842		739	103
	842	0.02%	739	103
Title III, Part A: *Eenglish Language Acq*	10,060		8,806	1,254
Title III, Part A - June 30, 2011 Deferred Revenue	139		139	-
	10,199	0.21%	8,945	1,254
Total Restricted Federal Resources	159,491	3.28%	139,886	19,605
Totals	$ 4,865,911	100.00%	$ 4,267,790	$ 598,121

EXHIBIT D-2y

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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	$ 2,920,436		$ 2,536,817	$ 383,619
Combined General Fund Contribution & State Resources	2,920,436	96.64%	2,536,817	383,619
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	91,123		78,870	12,253
Title I, Part A - June 30, 2011 Deferred Revenue	2,154		2,154	-
	93,277	3.09%	81,024	12,253
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,718		1,492	226
	1,718	0.06%	1,492	226
Title III, Part A: *Eenglish Language Acq*	6,220		5,353	867
Title III, Part A - June 30, 2011 Deferred Revenue	381		381	-
	6,601	0.22%	5,734	867
Total Restricted Federal Resources	101,596	3.36%	88,250	13,346
Totals	$ 3,022,032	100.00%	$ 2,625,067	$ 396,965

EXHIBIT D-2z

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 30

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 6,572,279		$ 6,136,100	$ 436,179
Other State Resources				
Preschool Education Aid	1,400,000		1,400,000	
Total Other State Resources	1,400,000		1,400,000	-
Combined General Fund Contribution & State Resources	7,972,279	96.85%	7,536,100	436,179
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	239,088		225,898	13,190
Title I, Part A - June 30, 2011 Deferred Revenue	1,995		1,995	-
	241,083	2.93%	227,893	13,190
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,825		1,725	100
	1,825	0.02%	1,725	100
Title III, Part A: *Eenglish Language Acq*	16,320		15,410	910
Title III, Part A - June 30, 2011 Deferred Revenue	316		316	-
	16,636	0.20%	15,726	910
Total Restricted Federal Resources	259,544	3.15%	245,344	14,200
Totals	$ 8,231,823	100.00%	$ 7,781,444	$ 450,379

EXHIBIT D-2aa

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 33 EWK

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 3,583,807		$ 3,282,964	$ 300,843
Combined General Fund Contribution & State Resources	3,583,807	96.33%	3,282,964	300,843
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	120,900		110,578	10,322
Title I, Part A - June 30, 2011 Deferred Revenue	2,064		2,064	-
	122,964	3.31%	112,642	10,322
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,304		1,195	109
	1,304	0.04%	1,195	109
Title III, Part A: *Eenglish Language Acq*	12,121		11,090	1,031
Title III, Part A - June 30, 2011 Deferred Revenue	161		161	-
	12,282	0.33%	11,251	1,031
Total Restricted Federal Resources	136,550	3.67%	125,088	11,462
Totals	$ 3,720,357	100.00%	$ 3,408,052	$ 312,305

EXHIBIT D-2bb

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 34 RC

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 2,552,805		$ 2,384,756	$ 168,049
Combined General Fund Contribution & State Resources	2,552,805	95.66%	2,384,756	168,049
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	105,773		98,713	7,060
Title I, Part A - June 30, 2011 Deferred Revenue	1,466		1,466	-
	107,239	4.02%	100,179	7,060
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,118		1,044	74
	1,118	0.04%	1,044	74
Title III, Part A: *Eenglish Language Acq*	7,220		6,724	496
Title III, Part A - June 30, 2011 Deferred Revenue	307		307	-
	7,527	0.28%	7,031	496
Total Restricted Federal Resources	115,884	4.34%	108,254	7,630
Totals	$ 2,668,689	100.00%	$ 2,493,010	$ 175,679

EXHIBIT D-2cc

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 36 Alexander Hamilton Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 3,030,340		$ 2,839,010	$ 191,330
General Fund Reserve for Encumbrances at June 30, 2011	858		858	-
Combined General Fund Contribution & State Resources	3,031,198	96.51%	2,839,868	191,330
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	98,400		92,145	6,255
Title I, Part A - June 30, 2011 Deferred Revenue	691		691	-
	99,091	3.15%	92,836	6,255
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	498		467	31
	498	0.02%	467	31
Title III, Part A: *Eenglish Language Acq*	9,865		9,233	632
Title III, Part A - June 30, 2011 Deferred Revenue	151		151	-
	10,016	0.32%	9,384	632
Total Restricted Federal Resources	109,605	3.49%	102,687	6,918
Totals	$ 3,140,803	100.00%	$ 2,942,555	$ 198,248

EXHIBIT D-2dd

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 40 Urban Leadership

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 1,389,841		$ 1,314,287	$ 75,554
Combined General Fund Contribution & State Resources	1,389,841	97.09%	1,314,287	75,554
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	37,084		35,013	2,071
Title I, Part A - June 30, 2011 Deferred Revenue	1,014		1,014	-
	38,098	2.66%	36,027	2,071
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	749		708	41
	749	0.05%	708	41
Title III, Part A: *Eenglish Language Acq*	2,540		2,389	151
Title III, Part A - June 30, 2011 Deferred Revenue	231		231	-
	2,771	0.19%	2,620	151
Total Restricted Federal Resources	41,618	2.91%	39,355	2,263
Totals	$ 1,431,459	100.00%	$ 1,353,642	$ 77,817

EXHIBIT D-2ee

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 41 Dale Ave

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 3,644,994		$ 3,304,947	$ 340,047
Combined General Fund Contribution & State Resources	3,644,994	97.00%	3,304,947	340,047
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	100,800		91,320	9,480
Title I, Part A - June 30, 2011 Deferred Revenue	815		815	-
	101,615	2.70%	92,135	9,480
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	632		573	59
	632	0.02%	573	59
Title III, Part A: *Eenglish Language Acq*	10,106		9,140	966
Title III, Part A - June 30, 2011 Deferred Revenue	250		250	-
	10,356	0.28%	9,390	966
Total Restricted Federal Resources	112,603	3.00%	102,098	10,505
Totals	$ 3,757,597	100.00%	$ 3,407,045	$ 350,552

EXHIBIT D-2ff

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 50 Kennedy High School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 23,462,011		$ 22,034,334	$ 1,427,677
General Fund Reserve for Encumbrances at June 30, 2011	189,310		189,310	-
Combined General Fund Contribution & State Resources	23,651,321	98.07%	22,223,644	1,427,677
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	462,300		434,251	28,049
Title I, Part A - June 30, 2011 Deferred Revenue	2,367		2,367	-
	464,667	1.93%	436,618	28,049
Total Restricted Federal Resources	464,667	1.93%	436,618	28,049
Totals	$ 24,115,988	100.00%	$ 22,660,262	$ 1,455,726

EXHIBIT D-2gg

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 52 Rosa Parks High School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 4,421,462		$ 4,159,276	$ 262,186
Combined General Fund Contribution & State Resources	4,421,462	98.66%	4,159,276	262,186
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	59,400		55,844	3,556
Title I, Part A - June 30, 2011 Deferred Revenue	564		564	-
	59,964	1.34%	56,408	3,556
Total Restricted Federal Resources	59,964	1.34%	56,408	3,556
Totals	$ 4,481,426	100.00%	$ 4,215,684	$ 265,742

EXHIBIT D-2hh

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 53 HARP

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 Whole School Reform	$ 3,525,744		$ 3,273,278	$ 252,466
Combined General Fund Contribution & State Resources	3,525,744	100.00%	3,273,278	252,466
Totals	$ 3,525,744	100.00%	$ 3,273,278	$ 252,466

EXHIBIT D-2ii

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 54 PANTHER

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 3,255,894		$ 3,096,875	$ 159,019
Combined General Fund Contribution & State Resources	3,255,894	100.00%	3,096,875	159,019
Totals	$ 3,255,894	100.00%	$ 3,096,875	$ 159,019

EXHIBIT D-2jj

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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	$ 4,448,360		$ 4,100,518	$ 347,842
Combined General Fund Contribution & State Resources	4,448,360	98.26%	4,100,518	347,842
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	78,000		71,822	6,178
Title I, Part A - June 30, 2011 Deferred Revenue	1,002		1,002	-
	79,002	1.74%	72,824	6,178
Total Restricted Federal Resources	79,002	1.74%	72,824	6,178
Totals	$ 4,527,362	100.00%	$ 4,173,342	$ 354,020

EXHIBIT D-2kk

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: HS Academies

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 9,033,044		$ 8,422,631	$ 610,413
General Fund Reserve for Encumbrances at June 30, 2011	380		380	-
Combined General Fund Contribution & State Resources	9,033,424	97.04%	8,423,011	610,413
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	270,000		251,387	18,613
Title I, Part A - June 30, 2011 Deferred Revenue	5,455		5,455	-
	275,455	2.96%	256,842	18,613
Total Restricted Federal Resources	275,455	2.96%	256,842	18,613
Totals	$ 9,308,879	100.00%	$ 8,679,853	$ 629,026

EXHIBIT D-2II

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 62 High School of Information Technology

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 9,235,288		$ 8,681,678	$ 553,610
Combined General Fund Contribution & State Resources	9,235,288	98.52%	8,681,678	553,610
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	130,400		122,093	8,307
Title I, Part A - June 30, 2011 Deferred Revenue	8,183		8,183	-
	138,583	1.48%	130,276	8,307
Total Restricted Federal Resources	138,583	1.48%	130,276	8,307
Totals	$ 9,373,871	100.00%	$ 8,811,954	$ 561,917

EXHIBIT D-2mm

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 63 High School of Hospitality, Tourism, and Culinary Arts

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 6,555,310		$ 6,326,793	$ 228,517
General Fund Reserve for Encumbrances at June 30, 2011	528,479		528,479	-
Combined General Fund Contribution & State Resources	7,083,789	98.19%	6,855,272	228,517
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	130,400		126,193	4,207
Title I, Part A - June 30, 2011 Deferred Revenue	-		-	-
	130,400	1.81%	126,193	4,207
Total Restricted Federal Resources	130,400	1.81%	126,193	4,207
Totals	$ 7,214,189	100.00%	$ 6,981,465	$ 232,724

EXHIBIT D-2nn

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 64 High School of Government and Public Administration

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 7,637,392		$ 7,093,506	$ 543,886
Combined General Fund Contribution & State Resources	7,637,392	98.32%	7,093,506	543,886
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	130,400		121,114	9,286
Title I, Part A - June 30, 2011 Deferred Revenue	-		-	-
	130,400	1.68%	121,114	9,286
Total Restricted Federal Resources	130,400	1.68%	121,114	9,286
Totals	$ 7,767,792	100.00%	$ 7,214,620	$ 553,172

EXHIBIT D-2oo

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 65 YES Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 2,539,724		$ 2,414,784	$ 124,940
Combined General Fund Contribution & State Resources	2,539,724	100.00%	2,414,784	124,940
Totals	$ 2,539,724	100.00%	$ 2,414,784	$ 124,940

EXHIBIT D-2pp

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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	$ 6,179,885		$ 5,890,211	$ 289,674
Combined General Fund Contribution & State Resources	6,179,885	96.38%	5,890,211	289,674
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	214,476		204,348	10,128
Title I, Part A - June 30, 2011 Deferred Revenue	1,601		1,601	-
	216,077	3.37%	205,949	10,128
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	1,167		1,112	55
	1,167	0.02%	1,112	55
Title III, Part A: *Eenglish Language Acq*	14,640		13,948	692
Title III, Part A - June 30, 2011 Deferred Revenue	122		122	-
	14,762	0.23%	14,070	692
Total Restricted Federal Resources	232,006	3.62%	221,131	10,875
Totals	$ 6,411,891	100.00%	$ 6,111,342	$ 300,549

EXHIBIT D-2qq

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

School: No. 75 NSW

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Exependitures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	$ 3,732,287		$ 3,456,340	$ 275,947
Combined General Fund Contribution & State Resources	3,732,287	98.21%	3,456,340	275,947
Restricted Federal Resources				
Title I, Part A of NCLB: *Improving Basic Programs*	63,288		58,591	4,697
Title I, Part A - June 30, 2011 Deferred Revenue	243		243	-
	63,531	1.67%	58,834	4,697
Title II, Part A: *Teacher and Principal Training and Recruiting*				
Title II, Part A - June 30, 2011 Deferred Revenue	158		146	12
	158	0.00%	146	12
Title III, Part A: *Eenglish Language Acq*	4,320		4,006	314
Title III, Part A - June 30, 2011 Deferred Revenue	(71)		(71)	-
	4,249	0.11%	3,935	314
Total Restricted Federal Resources	67,938	1.79%	62,915	5,023
Totals	$ 3,800,225	100.00%	$ 3,519,255	$ 280,970

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

District-wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	$ 6,367,851	$ 252,586	$ 6,620,437	$ 6,370,001	$ 250,436
Grades 1-5 - Salaries of Teachers	39,468,234	(2,765,381)	36,702,853	36,325,281	377,572
Grades 6-8 - Salaries of Teachers	21,559,753	(34,666)	21,525,087	20,642,422	882,665
Grades 9-12 - Salaries of Teachers	22,084,483	1,344,736	23,429,219	23,429,219	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	4,615,670	164,828	4,780,498	4,434,271	346,227
Purchased Professional-Educational Services	94,400	124,592	218,992	151,277	67,715
Purchased Technical Services	32,870	36,099	68,969	60,195	8,774
Other Purchased Services (400-500 series)	42,411	26,315	68,726	50,726	18,000
General Supplies	3,138,639	308,244	3,446,883	3,244,531	202,352
Textbooks	493,370	41,274	534,644	479,825	54,819
Other Objects	92,238	(7,128)	85,110	36,428	48,682
TOTAL REGULAR PROGRAMS - INSTRUCTION	97,989,919	(508,501)	97,481,418	95,224,176	2,257,242
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,044,441	(20,787)	1,023,654	849,941	173,713
Other Salaries for Instruction	557,499	(26,275)	531,224	501,360	29,864
General Supplies	37,386	8,704	46,090	41,920	4,170
Textbooks	4,250	(1,400)	2,850	1,995	855
Other Objects	264	-	264	-	264
Total Cognitive - Mild	1,643,840	(39,758)	1,604,082	1,395,216	208,866
Cognitive - Moderate:					
Salaries of Teachers	559,410	(28,163)	531,247	531,247	
Other Salaries for Instruction	342,468	98,778	441,246	429,168	12,078
General Supplies	10,400	1,400	11,800	10,719	1,081
Textbooks	4,400	(1,400)	3,000	951	2,049
Total Cognitive - Moderate	916,678	70,615	987,293	972,085	15,208
Learning and/or Language Disabilities:					
Salaries of Teachers	3,025,835	(133,016)	2,892,819	2,684,423	208,396
Other Salaries for Instruction	2,519,938	220,381	2,740,319	2,317,389	422,930
Other Purchased Services (400-500 series)	44		44	40	4
General Supplies	82,351	11,255	93,606	85,333	8,273
Textbooks	27,624		27,624	20,432	7,192
Other Objects	604	-	604	120	484
Total Learning and/or Language Disabilities	5,656,396	98,620	5,755,016	5,107,737	647,279

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

District-wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Visual Impairments:					
General Supplies	$ 100	-	$ 100	$ 100	-
Total Visual Impairments	100	-	100	100	-
Auditory Impairments:					
Salaries of Teachers	233,317	$ (10,171)	223,146	209,726	$ 13,420
Other Salaries for Instruction	92,330	1,998	94,328	94,328	
General Supplies	1,000		1,000	1,000	
Textbooks	400	-	400	-	400
Total Auditory Impairments	327,047	(8,173)	318,874	305,054	13,820
Behavioral Disabilities:					
Salaries of Teachers	1,109,331	(44,411)	1,064,920	945,160	119,760
Other Salaries for Instruction	707,811	260,699	968,510	842,294	126,216
General Supplies	28,390	(500)	27,890	23,711	4,179
Textbooks	16,814		16,814	13,230	3,584
Other Objects	96	-	96	-	96
Total Behavioral Disabilities	1,862,442	215,788	2,078,230	1,824,395	253,835
Multiple Disabilities:					
Salaries of Teachers	963,537	(56,881)	906,656	865,590	41,066
Other Salaries for Instruction	378,593	53,487	432,080	403,559	28,521
General Supplies	24,078		24,078	16,103	7,975
Textbooks	14,305		14,305	8,242	6,063
Other Objects	216	-	216	-	216
Total Multiple Disabilities	1,380,729	(3,394)	1,377,335	1,293,494	83,841
Resource Room/Resource Center:					
Salaries of Teachers	15,177,222	247,512	15,424,734	15,219,163	205,571
Other Salaries for Instruction	356,759	52,477	409,236	380,755	28,481
Other Purchased Services (400-500 series)	77		77	75	2
General Supplies	76,653	8,225	84,878	72,542	12,336
Textbooks	8,780		8,780	5,163	3,617
Other Objects	427	-	427	220	207
Total Resource Room/Resource Center	15,619,918	308,214	15,928,132	15,677,918	250,214
Autism:					
Salaries of Teachers	597,607	236,494	834,101	834,101	
Other Salaries for Instruction	747,554	140,397	887,951	887,951	
Purchased Professional-Educational Services	13,000	10,000	23,000	22,500	500
General Supplies	17,625	1,400	19,025	16,703	2,322
Textbooks	2,900	(1,400)	1,500	463	1,037
Total Autism	1,378,686	386,891	1,765,577	1,761,718	3,859
Preschool Disabilities - Full-Time:					
Salaries of Teachers	-	22,000	22,000	15,842	6,158
Total Preschool Disabilities - Full-Time	-	22,000	22,000	15,842	6,158
TOTAL SPECIAL EDUCATION - INSTRUCTION	28,785,836	1,050,803	29,836,639	28,353,559	1,483,080

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

District-wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Bilingual Education - Instruction:					
Salaries of Teachers	$ 15,139,876	$ 97,796	$ 15,237,672	$ 14,557,857	$ 679,815
Other Salaries for Instruction	255,343	9,443	264,786	262,991	1,795
Purchased Professional-Educational Services	8,000		8,000	2,000	6,000
Other Purchased Services (400-500 series)	7,639		7,639	5,585	2,054
General Supplies	264,008	19,331	283,339	247,713	35,626
Textbooks	47,300		47,300	29,874	17,426
Other Objects	1,962	-	1,962	320	1,642
Total Bilingual Education - Instruction	15,724,128	126,570	15,850,698	15,106,340	744,358
School-Spon. Cocurricular Actvts. - Inst.:					
Salaries	126,351	1,350	127,701	101,538	26,163
Purchased Services (300-500 series)	83,520	(11,133)	72,387	67,926	4,461
Supplies and Materials	98,112		98,112	95,527	2,585
Other Objects	13,400	191	13,591	11,038	2,553
Total School-Spon. Cocurricular Actvts. - Inst.	321,383	(9,592)	311,791	276,029	35,762
School-Spon. Cocurricular Athletics - Inst.:					
Salaries	1,045,785	(68,305)	977,480	902,045	75,435
Purchased Services (300-500 series)	88,900	79,118	168,018	97,925	70,093
Supplies and Materials	86,000	18,742	104,742	90,101	14,641
Other Objects	11,800	11,800	23,600	5,620	17,980
Total School-Spon. Cocurricular Athletics - Inst.	1,232,485	41,355	1,273,840	1,095,691	178,149
Before/After School Programs - Instruction					
Salaries of Teachers	380,101	84,874	464,975	174,809	290,166
Other Salaries for Instruction	67,307	579	67,886	5,900	61,986
Supplies and Materials	4,700		4,700	2,383	2,317
Other Objects	750	-	750	-	750
Total Before/After School Programs - Instruction	452,858	85,453	538,311	183,092	355,219
Before/After School Programs - Support					
Salaries	38,004	26,848	64,852	26,848	38,004
Total Before/After School Programs - Support	38,004	26,848	64,852	26,848	38,004
Total Before/After School Programs	490,862	112,301	603,163	209,940	393,223
Summer School - Instruction					
Salaries of Teachers	67,960		67,960	57,090	10,870
Other Salaries for Instruction	34,200		34,200	33,102	1,098
General Supplies	7,050	(1,261)	5,789	2,924	2,865
Total Summer School - Instruction	109,210	(1,261)	107,949	93,116	14,833
Summer School - Support					
Salaries	5,000	-	5,000	4,250	750
Total Summer School - Support	5,000	-	5,000	4,250	750
Total Summer School	114,210	(1,261)	112,949	97,366	15,583

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

District-wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Alternative Education Program - Instruction					
Salaries of Teachers	$ 2,173,821	$ 693,182	$ 2,867,003	$ 2,854,513	$ 12,490
Other Salaries for Instruction	298,340	(44,902)	253,438	250,625	2,813
Other Purchased Services (400-500 series)	2,830	(425)	2,405	260	2,145
General Supplies	25,850	4,969	30,819	29,114	1,705
Textbooks	9,500	(5,969)	3,531	3,461	70
Other Objects	3,000	425	3,425	2,041	1,384
Total Alternative Education Program - Instruction	2,513,341	647,280	3,160,621	3,140,014	20,607
Alternative Education Program - Support					
Salaries	784,226	243,427	1,027,653	1,015,638	12,015
Purchased Professional and Technical Services	2,750	250	3,000	1,500	1,500
Purchased Services (400-500 series)	750		750		750
Supplies and Materials	26,200	(250)	25,950	21,300	4,650
Other Objects	1,000	-	1,000	997	3
Total Alternative Education Program - Support	814,926	243,427	1,058,353	1,039,435	18,918
Total Alternative Education Program	3,328,267	890,707	4,218,974	4,179,449	39,525
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	6,095,645	(365,262)	5,730,383	5,682,491	47,892
Purchased Professional & Technical Services	66,600	99,000	165,600	164,700	900
Other Purchased Services (400-500 series)	8,600	1,300	9,900	6,131	3,769
General Supplies	139,724	(6,100)	133,624	115,217	18,407
Textbooks	30,325	3,000	33,325	17,316	16,009
Other Objects	3,050	(50)	3,000	-	3,000
Total Supplemental/At-Risk Programs - Instruction	6,343,944	(268,112)	6,075,832	5,985,855	89,977
Other Supplemental/At-Risk Programs - Support					
Salaries	1,418,489	39,982	1,458,471	1,365,802	92,669
Purchased Services (400-500 series)	6,620	1,609	8,229	3,784	4,445
Supplies and Materials	24,370	(1,309)	23,061	16,145	6,916
Other Objects	8,600	-	8,600	4,283	4,317
Total Other Supplemental/At-Risk Programs - Support	1,458,079	40,282	1,498,361	1,390,014	108,347
Total Other Supplemental/At-Risk Programs	7,802,023	(227,830)	7,574,193	7,375,869	198,324
Total Instruction	155,789,113	1,474,552	157,263,665	151,918,419	5,345,246
Undistributed Expend. - Attend. & Social Work:					
Salaries	687,241	31,683	718,924	704,772	14,152
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	306,374	71,689	378,063	338,155	39,908
Salaries of Community/School Coordinators	146,204	(10,639)	135,565	135,565	
Supplies and Materials	6,652	-	6,652	3,466	3,186
Total Undistributed Expend. - Attend. & Social Work	1,146,471	92,733	1,239,204	1,181,958	57,246
Undistributed Expenditures - Health Services:					
Salaries	3,672,254	(129,571)	3,542,683	3,420,423	122,260
Purchased Professional and Technical Services	417		417		417
Supplies and Materials	13,598	(200)	13,398	10,528	2,870
Total Undistributed Expenditures - Health Services	3,686,269	(129,771)	3,556,498	3,430,951	125,547

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

District-wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	$ 5,531,716	$ (222,452)	$ 5,309,264	$ 4,856,864	$ 452,400
Salaries of Secretarial and Clerical Assistants	350,545	15,768	366,313	350,467	15,846
Purchased Professional - Educational Services	5,417	(5,000)	417		417
Other Purchased Prof. and Tech. Services		5,000	5,000	5,000	
Other Purchased Services (400-500 series)		1,561	1,561	1,513	48
Supplies and Materials	30,672	432	31,104	27,698	3,406
Other Objects	350	-	350	-	350
Total Undist. Expend. - Guidance Services	5,918,700	(204,691)	5,714,009	5,241,542	472,467
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	498,260	42,196	540,456	540,456	
Other Salaries	330,000	(4,126)	325,874	325,874	
Purchased Prof- Educational Services	4,000		4,000		4,000
Other Purch Services (400-500)	200	(200)			
Supplies and Materials	33,193	(2,907)	30,286	23,498	6,788
Other Objects	90	-	90	89	1
Total Undist. Expend. - Improvement of Inst. Serv.	865,743	34,963	900,706	889,917	10,789
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	3,379,799	(355,893)	3,023,906	2,308,445	715,461
Purchased Professional and Technical Services	2,360		2,360	1,295	1,065
Supplies and Materials	228,549	(8,332)	220,217	191,874	28,343
Other Objects	50	-	50	-	50
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,610,758	(364,225)	3,246,533	2,501,614	744,919
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	41,090	5,108	46,198	26,600	19,598
Other Purchased Services (400-500 series)	9,350		9,350	1,489	7,861
Supplies and Materials	2,850	-	2,850	742	2,108
Total Undist. Expend. - Instructional Staff Training Serv.	53,290	5,108	58,398	28,831	29,567
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	10,754,991	(165,417)	10,589,574	10,507,618	81,956
Salaries of Secretarial and Clerical Assistants	3,689,396	13,636	3,703,032	3,648,704	54,328
Other Purchased Services (400-500 series)	59,871	271	60,142	14,507	45,635
Supplies and Materials	338,822	(16,922)	321,900	294,758	27,142
Other Objects	43,824	(2,729)	41,095	24,857	16,238
Total Undist. Expend. - Support Serv. - School Admin.	14,886,904	(171,161)	14,715,743	14,490,444	225,299
Undist. Expend. - Custodial Services					
General Supplies	12,450	(637)	11,813	9,675	2,138
Total Undist. Expend. - Custodial Services	12,450	(637)	11,813	9,675	2,138

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

District-wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Security					
Salaries	$ 1,505,568	$ 43,157	$ 1,548,725	$ 1,504,792	$ 43,933
General Supplies	28,385	8,969	37,354	34,945	2,409
Total Undist. Expend. - Security	1,533,953	52,126	1,586,079	1,539,737	46,342
Total Undist. Expend. - Oper. & Maint. Of Plant	1,546,403	51,489	1,597,892	1,549,412	48,480
Undist. Expend. - Student Transportation Serv.					
Contract Services - (Between Home and School) - Vendors		6,200	6,200	6,195	5
Contr Serv (Oth. than Bet Home & Sch)-Vend	405,287	(3,957)	401,330	292,072	109,258
Total Undist. Expend. - Student Transportation Serv.	405,287	2,243	407,530	298,267	109,263
UNALLOCATED BENEFITS					
Social Security Contributions	1,985,736	440,009	2,425,745	2,412,232	13,513
Other Retirement Contributions - Regular	354,399	98,483	452,882	429,578	23,304
Health Benefits	43,263,828	(655,494)	42,608,334	33,076,495	9,531,839
TOTAL UNALLOCATED BENEFITS	45,603,963	(117,002)	45,486,961	35,918,305	9,568,656
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	45,603,963	(117,002)	45,486,961	35,918,305	9,568,656
TOTAL UNDISTRIBUTED EXPENDITURES	77,723,788	(800,314)	76,923,474	65,531,241	11,392,233
TOTAL GENERAL CURRENT EXPENSE	233,512,901	674,238	234,187,139	217,449,660	16,737,479
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	3,500	430,327	433,827	433,656	171
Special Education - Instruction:					
School-Sponsored Co-Curricular and Extra-Curricular Activity		76,361	76,361	43,794	32,567
Undist.Expend.-Support Serv.-Students - Reg.	13,850		13,850		13,850
Undistributed Expenditures - Security	16,000	(10,000)	6,000	6,000	-
Total Equipment	33,350	496,688	530,038	483,450	46,588
TOTAL CAPITAL OUTLAY	33,350	496,688	530,038	483,450	46,588
District-wide School Based Expenditures	233,546,251	1,170,926	234,717,177	217,933,110	16,784,067
Other Financing Sources:					
Operating Transfer In	233,546,251	1,170,926	234,717,177	217,933,110	16,784,067
	233,546,251	1,170,926	234,717,177	217,933,110	16,784,067
Total Other Financing Sources:					
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	-	-	-	-

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 1	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 151,223	$ 4,104	$ 155,327	$ 155,327	
Grades 1-5 - Salaries of Teachers	686,031	45,547	731,578	731,578	
Grades 6-8 - Salaries of Teachers	51,733		51,733		$ 51,733
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	94,197	1,196	95,393	95,393	
General Supplies	39,900	2,166	42,066	42,020	46
Textbooks	200	149	349	329	20
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,023,284	53,162	1,076,446	1,024,647	51,799
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	358,637		358,637	327,068	31,569
General Supplies	5,040		7,735	7,499	236
Total Resource Room/Resource Center	363,677	2,695	366,372	334,567	31,805
TOTAL SPECIAL EDUCATION - INSTRUCTION	363,677	2,695	366,372	334,567	31,805
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	510	3,604	374	3,230
Total Before/After School Programs - Instruction	3,094	510	3,604	374	3,230
Total Before/After School Programs	3,094	510	3,604	374	3,230
Total Instruction and At-Risk Programs	1,390,055	56,367	1,446,422	1,359,588	86,834
Undistributed Expend. - Attend. & Social Work					
Salaries	3,280	7,819	11,099	11,099	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	13,055	21,255	21,255	
Supplies and Materials	100	-	100	75	25
Total Undistributed Expend. - Attend. & Social Work	11,580	20,874	32,454	32,429	25
Undistributed Expenditures - Health Services					
Salaries	92,944	2,734	95,678	95,678	
Supplies and Materials	100	-	100	94	6
Total Undistributed Expenditures - Health Services	93,044	2,734	95,778	95,772	6
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	51,797	1,573	53,370	53,370	
Supplies and Materials	100	-	100	99	1
Total Undist. Expend. - Guidance Services	51,897	1,573	53,470	53,469	1
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	500	-	500	463	37
Total Undist. Expend. - Improvement of Inst. Serv.	500	-	500	463	37
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	101,658	(101,642)	16		16
Supplies and Materials	500	-	500	479	21
Total Undist. Expend. - Edu. Media Serv./Sch. Library	102,158	(101,642)	516	479	37
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	93,401	11,066	104,467	104,467	
Salaries of Secretarial and Clerical Assistants	30,210	(2,000)	28,210	19,879	8,331
Other Purchased Services (400-500 series)	210		210		210
Supplies and Materials	1,675		1,675	1,668	7
Other Objects	300	-	300	294	6
Total Undist. Expend. - Support Serv. - School Admin.	125,796	9,066	134,862	126,308	8,554

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 1	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Security					
General Supplies	$ 675		$ 675	$ 590	$ 85
Total Undist. Expend. - Security	675	-	675	590	85
Total Undist. Expend. - Oper. & Maint. Of Plant	675	-	675	590	85
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,200	$ (1,670)	2,530	2,464	66
Total Undist. Expend. - Student Transportation Serv.	4,200	(1,670)	2,530	2,464	66
UNALLOCATED BENEFITS					
Social Security Contributions	19,330	1,619	20,949	20,949	
Other Retirement Contributions - Regular	5,306	244	5,550	5,550	
Health Benefits	401,701	-	401,701	265,399	136,302
TOTAL UNALLOCATED BENEFITS	426,337	1,863	428,200	291,898	136,302
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	426,337	1,863	428,200	291,898	136,302
TOTAL UNDISTRIBUTED EXPENDITURES	816,187	(67,202)	748,985	603,872	145,113
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,206,242	(10,835)	2,195,407	1,963,460	231,947
TOTAL SCHOOL BASED EXPENDITURES	2,206,242	(10,835)	2,195,407	1,963,460	231,947
Other Financing Sources:					
Operating Transfer In	2,206,242	(10,835)	2,195,407	1,963,460	231,947
Total Other Financing Sources:	2,206,242	(10,835)	2,195,407	1,963,460	231,947
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 2	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 204,936	$ 9,246	$ 214,182	$ 214,182	
Grades 1-5 - Salaries of Teachers	948,903	(8,031)	940,872	940,872	
Grades 6-8 - Salaries of Teachers	489,402	25,553	514,955	514,955	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	128,724	(10,000)	118,724	101,940	$ 16,784
Purchased Technical Services	4,000		4,000		4,000
General Supplies	55,700		55,700	55,360	340
Textbooks	4,500	-	4,500	4,388	112
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,836,165	16,768	1,852,933	1,831,697	21,236
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	353,835	(26,791)	327,044	307,712	19,332
Other Salaries for Instruction	168,112		168,112	166,860	1,252
General Supplies	6,125		6,125	4,428	1,697
Textbooks	1,000	-	1,000		1,000
Total Learning and/or Language Disabilities	529,072	(26,791)	502,281	479,000	23,281
Resource Room/Resource Center:					
Salaries of Teachers	315,146	(46,597)	268,549	268,549	-
Total Resource Room/Resource Center	315,146	(46,597)	268,549	268,549	-
Autisim:					
Salaries of Teachers	317,512	114,244	431,756	431,756	
Other Salaries for Instruction	361,854	480	362,334	362,334	
Purchased Professional-Educational Services	8,000		8,000	8,000	
General Supplies	7,625		7,625	5,303	2,322
Textbooks	1,000	-	1,000		1,000
Total Autisim	695,991	114,724	810,715	807,393	3,322
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,540,209	41,336	1,581,545	1,554,942	26,603
Bilingual Education - Instruction					
Salaries of Teachers	548,386	(7,100)	541,286	536,417	4,869
Other Salaries for Instruction	31,012		31,012	29,376	1,636
Purchased Professional-Educational Services	8,000		8,000	2,000	6,000
Other Purchased Services (400-500 series)	7,500		7,500	5,450	2,050
General Supplies	8,000		8,000	6,758	1,242
Textbooks	3,000	-	3,000	2,764	236
Total Bilingual Education - Instruction	605,898	(7,100)	598,798	582,765	16,033
Before/After School Programs - Instruction					
Salaries of Teachers	8,094	(400)	7,694		7,694
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	10,278	(400)	9,878	-	9,878
Total Before/After School Programs	10,278	(400)	9,878	-	9,878
Total Instruction and At-Risk Programs	3,992,550	50,604	4,043,154	3,969,404	73,750
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	1,921	10,121	10,121	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200	7,606	594
Supplies and Materials	400	-	400		400
Total Undistributed Expend. - Attend. & Social Work	16,800	1,921	18,721	17,727	994

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 2	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	$ 93,644	$ 2,769	$ 96,413	$ 96,413	
Supplies and Materials	200	-	200		$ 200
Total Undistributed Expenditures - Health Services	93,844	2,769	96,613	96,413	200
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	99,393	2,938	102,331	102,331	
Supplies and Materials	200	-	200	152	48
Total Undist. Expend. - Guidance Services	99,593	2,938	102,531	102,483	48
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	3,000	-	3,000	1,624	1,376
Total Undist. Expend. - Improvement of Inst. Serv.	3,000	-	3,000	1,624	1,376
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	101,658	(75,955)	25,703	25,703	
Purchased Professional and Technical Services	1,000		1,000		1,000
Supplies and Materials	16,000	-	16,000	14,474	1,526
Total Undist. Expend. - Edu. Media Serv./Sch. Library	118,658	(75,955)	42,703	40,177	2,526
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Servic	8,000	-	8,000	8,000	-
Total Undist. Expend. - Instructional Staff Training Serv.	8,000	-	8,000	8,000	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	218,154	45,764	263,918	263,918	
Salaries of Secretarial and Clerical Assistants	98,556	(11,282)	87,274	87,274	
Other Purchased Services (400-500 series)	500		500		500
Supplies and Materials	11,000	3,464	14,464	12,856	1,608
Total Undist. Expend. - Support Serv. - School Admin.	328,210	37,946	366,156	364,048	2,108
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	-	3,000	1,025	1,975
Total Undist. Expend. - Student Transportation Serv.	3,000	-	3,000	1,025	1,975
UNALLOCATED BENEFITS					
Social Security Contributions	74,000	6,539	80,539	80,539	
Other Retirement Contributions - Regular	10,782	498	11,280	11,280	
Health Benefits	1,058,097	-	1,058,097	727,029	331,068
TOTAL UNALLOCATED BENEFITS	1,142,879	7,037	1,149,916	818,848	331,068
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,142,879	7,037	1,149,916	818,848	331,068
TOTAL UNDISTRIBUTED EXPENDITURES	1,813,984	(23,344)	1,790,640	1,450,345	340,295
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,806,534	27,260	5,833,794	5,419,749	414,045
TOTAL SCHOOL BASED EXPENDITURES	5,806,534	27,260	5,833,794	5,419,749	414,045
Other Financing Sources:					
Operating Transfer In	5,806,534	27,260	5,833,794	5,419,749	414,045
Total Other Financing Sources:	5,806,534	27,260	5,833,794	5,419,749	414,045
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 3	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	$ 787,241	$ (129,230)	$ 658,011	$ 657,951	$ 60
Grades 6-8 - Salaries of Teachers	533,616	8,606	542,222	542,222	
Regular Programs - Undistributed Instruction					
General Supplies	43,896	6,199	50,095	49,928	167
Textbooks	1,000	-	1,000	629	371
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,365,753	(114,425)	1,251,328	1,250,730	598
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	359,795		344,322	344,322	
General Supplies	8,036		12,101	10,377	1,724
Textbooks	250		250	181	69
Total Resource Room/Resource Center	368,081	(11,408)	356,673	354,880	1,793
TOTAL SPECIAL EDUCATION - INSTRUCTION	368,081	(11,408)	356,673	354,880	1,793
Bilingual Education - Instruction					
Salaries of Teachers	720,475	20,105	740,580	740,580	
Other Salaries for Instruction	33,421		33,421	33,262	159
General Supplies	34,680	15,014	49,694	47,612	2,082
Textbooks	700	-	700	482	218
Total Bilingual Education - Instruction	789,276	35,119	824,395	821,936	2,459
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	-	3,094
Total Before/After School Programs - Instruction	3,094	-	3,094	-	3,094
Total Before/After School Programs	3,094	-	3,094	-	3,094
Total Instruction and At-Risk Programs	2,526,204	(90,714)	2,435,490	2,427,546	7,944
Undistributed Expend. - Attend. & Social Work					
Salaries		2,715	2,715	2,715	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	547	8,747	8,685	62
Supplies and Materials	319	-	319	300	19
Total Undistributed Expend. - Attend. & Social Work	8,519	3,262	11,781	11,700	81
Undistributed Expenditures - Health Services					
Salaries	93,644	2,034	95,678	95,678	
Supplies and Materials	200	-	200	-	200
Total Undistributed Expenditures - Health Services	93,844	2,034	95,878	95,678	200
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	50,000	2,128	52,128	52,128	-
Supplies and Materials	250	-	250	200	50
Total Undist. Expend. - Guidance Services	50,250	2,128	52,378	52,328	50
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	500	-	500	474	26
Total Undist. Expend. - Improvement of Inst. Serv.	500	-	500	474	26
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	6,000	-	6,000	4,959	1,041
Total Undist. Expend. - Edu. Media Serv./Sch. Library	6,000	-	6,000	4,959	1,041
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Servic	6,000	-	6,000	-	6,000
Total Undist. Expend. - Instructional Staff Training Serv.	6,000	-	6,000	-	6,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	169,953	1,749	171,702	171,702	
Salaries of Secretarial and Clerical Assistants	48,553	(5,284)	43,269	43,269	
Other Purchased Services (400-500 series)	400		400		400
Supplies and Materials	2,700		2,700	2,364	336
Other Objects	219	-	219		219
Total Undist. Expend. - Support Serv. - School Admin.	221,825	(3,535)	218,290	217,335	955

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 3	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	$ 6,600	-	$ 6,600	$ 4,546	$ 2,054
Total Undist. Expend. - Student Transportation Serv.	6,600	-	6,600	4,546	2,054
UNALLOCATED BENEFITS					
Social Security Contributions	23,326		23,326	23,271	55
Other Retirement Contributions - Regular	8,464	$ 491	8,955	8,955	
Health Benefits	727,191	-	727,191	459,513	267,678
TOTAL UNALLOCATED BENEFITS	758,981	491	759,472	491,739	267,733
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	758,981	491	759,472	491,739	267,733
TOTAL UNDISTRIBUTED EXPENDITURES	1,152,519	4,380	1,156,899	878,759	278,140
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,678,723	(86,334)	3,592,389	3,306,305	286,084
TOTAL SCHOOL BASED EXPENDITURES	3,678,723	(86,334)	3,592,389	3,306,305	286,084
Other Financing Sources:					
Operating Transfer In	3,678,723	(86,334)	3,592,389	3,306,305	286,084
Total Other Financing Sources:	3,678,723	(86,334)	3,592,389	3,306,305	286,084
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 4	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 54,692	$ 58,929	$ 113,621	$ 113,621	
Grades 1-5 - Salaries of Teachers	1,069,286	(192,394)	876,892	875,317	$ 1,575
Grades 6-8 - Salaries of Teachers	1,429,268	(51,194)	1,378,074	1,378,074	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	70,897		70,897	53,092	17,805
Purchased Professional-Educational Services	7,000		7,000		7,000
General Supplies	78,000		78,000	62,605	15,395
Textbooks	20,944		20,944	2,116	18,828
Other Objects	4,326	-	4,326	1,502	2,824
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,734,413	(184,659)	2,549,754	2,486,327	63,427
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	50,203	1,438	51,641	51,641	
Other Salaries for Instruction	44,230	942	45,172	45,172	
General Supplies	500		500	500	
Textbooks	500	-	500		500
Total Cognitive - Mild	95,433	2,380	97,813	97,313	500
Cognitive - Moderate:					
General Supplies	2,500		2,500	2,500	
Textbooks	2,000	-	2,000		2,000
Total Cognitive - Moderate	4,500	-	4,500	2,500	2,000
Learning and/or Language Disabilities:					
Salaries of Teachers	252,426	(60,000)	192,426	189,174	3,252
Other Salaries for Instruction	106,852	214	107,066	100,619	6,447
Total Learning and/or Language Disabilities	359,278	(59,786)	299,492	289,793	9,699
Multiple Disabilities:					
Salaries of Teachers	55,003	(53,000)	2,003		2,003
General Supplies	2,600		2,600	2,545	55
Textbooks	2,000	-	2,000		2,000
Total Multiple Disabilities	59,603	(53,000)	6,603	2,545	4,058
Resource Room/Resource Center:					
Salaries of Teachers	358,932		368,967	368,967	
General Supplies	2,000	-	2,000	1,818	182
Total Resource Room/Resource Center	360,932	10,035	370,967	370,785	182
TOTAL SPECIAL EDUCATION - INSTRUCTION	879,746	(100,371)	779,375	762,936	16,439
Bilingual Education - Instruction					
Salaries of Teachers	110,526		110,526	110,339	187
General Supplies	1,200	-	1,200	650	550
Total Bilingual Education - Instruction	111,726	-	111,726	110,989	737
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094		3,094
Other Salaries for Instruction	2,184	-	2,184		2,184
Total Before/After School Programs - Instruction	5,278	-	5,278	-	5,278
Total Before/After School Programs	5,278	-	5,278	-	5,278
Total Instruction and At-Risk Programs	3,731,163	(285,030)	3,446,133	3,360,252	85,881
Undistributed Expend. - Attend. & Social Work					
Salaries	4,920	354	5,274	5,052	222
Total Undistributed Expend. - Attend. & Social Work	4,920	354	5,274	5,052	222
Undistributed Expenditures - Health Services					
Salaries	500	-	500	-	500
Total Undistributed Expenditures - Health Services	500	-	500	-	500

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 4	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	$ 100,400		$ 100,400	$ 53,728	$ 46,672
Supplies and Materials	500	-	500	500	-
Total Undist. Expend. - Guidance Services	100,900	-	100,900	54,228	46,672
Undist. Expend. - Improvement of Inst. Serv.					
Purchased Prof- Educational Services	4,000		4,000		4,000
Supplies and Materials	1,500	-	1,500	77	1,423
Total Undist. Expend. - Improvement of Inst. Serv.	5,500	-	5,500	77	5,423
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	100,092	$ (43,837)	56,255	22,549	33,706
Supplies and Materials	7,000	-	7,000	7,000	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	107,092	(43,837)	63,255	29,549	33,706
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Servic	2,000		2,000		2,000
Supplies and Materials	1,000	-	1,000	-	1,000
Total Undist. Expend. - Instructional Staff Training Serv.	3,000	-	3,000	-	3,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	376,854	(119,505)	257,349	257,349	
Salaries of Secretarial and Clerical Assistants	49,253	25,804	75,057	75,057	
Other Purchased Services (400-500 series)	1,500		1,500		1,500
Supplies and Materials	4,000		4,000	3,784	216
Other Objects	2,000	-	2,000	955	1,045
Total Undist. Expend. - Support Serv. - School Admin.	433,607	(93,701)	339,906	337,145	2,761
Undist. Expend. - Security					
Salaries	52,197	(10,617)	41,580	41,580	-
Total Undist. Expend. - Security	52,197	(10,617)	41,580	41,580	-
Total Undist. Expend. - Oper. & Maint. Of Plant	52,197	(10,617)	41,580	41,580	-
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,180	-	6,180	1,218	4,962
Total Undist. Expend. - Student Transportation Serv.	6,180	-	6,180	1,218	4,962
UNALLOCATED BENEFITS					
Social Security Contributions	40,817	4,223	45,040	45,040	
Other Retirement Contributions - Regular	10,639		10,639	10,291	348
Health Benefits	931,731	-	931,731	615,032	316,699
TOTAL UNALLOCATED BENEFITS	983,187	4,223	987,410	670,363	317,047
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	983,187	4,223	987,410	670,363	317,047
TOTAL UNDISTRIBUTED EXPENDITURES	1,697,083	(143,578)	1,553,505	1,139,212	414,293
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,428,246	(428,608)	4,999,638	4,499,464	500,174
TOTAL SCHOOL BASED EXPENDITURES	5,428,246	(428,608)	4,999,638	4,499,464	500,174
Other Financing Sources:					
Operating Transfer In	5,428,246	(428,608)	4,999,638	4,499,464	500,174
Total Other Financing Sources:	5,428,246	(428,608)	4,999,638	4,499,464	500,174
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 5	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers		$ 48,540	$ 48,540	$ 48,540	
Grades 1-5 - Salaries of Teachers	$ 2,380,474	(403,868)	1,976,606	1,975,102	$ 1,504
Grades 6-8 - Salaries of Teachers	1,914,526	186,878	2,101,404	2,092,864	8,540
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction		186,091	186,091	186,091	
Purchased Professional-Educational Services	22,000	14,000	36,000	36,000	
Purchased Technical Services		799	799		799
Other Purchased Services (400-500 series)	2,000	(2,000)			
General Supplies	182,500	(17,414)	165,086	160,647	4,439
Textbooks	46,000	28,315	74,315	73,019	1,296
TOTAL REGULAR PROGRAMS - INSTRUCTION	4,547,500	41,341	4,588,841	4,572,263	16,578
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	101,426	5,070	106,496	106,496	
Other Salaries for Instruction	63,259	(21,525)	41,734	29,020	12,714
General Supplies	1,500	5,685	7,185	7,120	65
Textbooks	1,500	-	1,500	-	1,500
Total Learning and/or Language Disabilities	167,685	(10,770)	156,915	142,636	14,279
Auditory Impairments:					
Salaries of Teachers	78,568	(13,320)	65,248	65,248	-
Total Auditory Impairments	78,568	(13,320)	65,248	65,248	-
Resource Room/Resource Center:					
Salaries of Teachers	654,780		684,012	684,012	
General Supplies	8,000	-	8,000	7,995	5
Total Resource Room/Resource Center	662,780	29,232	692,012	692,007	5
TOTAL SPECIAL EDUCATION - INSTRUCTION	909,033	5,142	914,175	899,891	14,284
Bilingual Education - Instruction					
Salaries of Teachers	1,135,203	(116,630)	1,018,573	1,003,108	15,465
General Supplies	8,000		8,000	7,668	332
Textbooks	3,000	-	3,000	2,615	385
Total Bilingual Education - Instruction	1,146,203	(116,630)	1,029,573	1,013,391	16,182
Before/After School Programs - Instruction					
Salaries of Teachers	6,188	2,000	8,188		8,188
Other Salaries for Instruction	2,184	-	2,184	144	2,040
Total Before/After School Programs - Instruction	8,372	2,000	10,372	144	10,228
Total Before/After School Programs	8,372	2,000	10,372	144	10,228
Total Instruction and At-Risk Programs	6,611,108	(68,147)	6,542,961	6,485,689	57,272
Undistributed Expend. - Attend. & Social Work					
Salaries	4,920	374	5,294	5,294	-
Total Undistributed Expend. - Attend. & Social Work	4,920	374	5,294	5,294	-
Undistributed Expenditures - Health Services					
Salaries	194,140	3,695	197,835	197,835	
Supplies and Materials	450	-	450	403	47
Total Undistributed Expenditures - Health Services	194,590	3,695	198,285	198,238	47
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	155,390	3,196	158,586	138,763	19,823
Supplies and Materials	1,300	-	1,300	1,297	3
Total Undist. Expend. - Guidance Services	156,690	3,196	159,886	140,060	19,826
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	152,844	(28,421)	124,423	124,423	
Supplies and Materials	15,000	(6,000)	9,000	8,466	534
Total Undist. Expend. - Edu. Media Serv./Sch. Library	167,844	(34,421)	133,423	132,889	534

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 5	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 316,197	$ 192,125	$ 508,322	$ 508,322	
Salaries of Secretarial and Clerical Assistants	128,921	29,104	158,025	154,439	$ 3,586
Other Purchased Services (400-500 series)	1,000		1,000		1,000
Supplies and Materials	4,000		4,000	3,872	128
Other Objects	500	-	500	500	-
Total Undist. Expend. - Support Serv. - School Admin.	450,618	221,229	671,847	667,133	4,714
Undist. Expend. - Custodial Services					
General Supplies	1,000	-	1,000	956	44
Total Undist. Expend. - Custodial Services	1,000	-	1,000	956	44
Undist. Expend. - Security					
Salaries	34,135		51,528	51,528	
General Supplies	500	-	500	315	185
Total Undist. Expend. - Security	34,635	17,393	52,028	51,843	185
Total Undist. Expend. - Oper. & Maint. Of Plant	35,635	17,393	53,028	52,799	229
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	7,000	1,300	8,300	7,184	1,116
Total Undist. Expend. - Student Transportation Serv.	7,000	1,300	8,300	7,184	1,116
UNALLOCATED BENEFITS					
Social Security Contributions	44,072	34,064	78,136	78,136	
Other Retirement Contributions - Regular	18,567		18,567	16,406	2,161
Health Benefits	1,649,058	(158,295)	1,490,763	1,160,845	329,918
TOTAL UNALLOCATED BENEFITS	1,711,697	(124,231)	1,587,466	1,255,387	332,079
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,711,697	(124,231)	1,587,466	1,255,387	332,079
TOTAL UNDISTRIBUTED EXPENDITURES	2,728,994	88,535	2,817,529	2,458,984	358,545
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	9,340,102	20,388	9,360,490	8,944,673	415,817
TOTAL SCHOOL BASED EXPENDITURES	9,340,102	20,388	9,360,490	8,944,673	415,817
Other Financing Sources:					
Operating Transfer In	9,340,102	20,388	9,360,490	8,944,673	415,817
Total Other Financing Sources:	9,340,102	20,388	9,360,490	8,944,673	415,817
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 6/APA	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 115,906		$ 115,906	$ 101,726	$ 14,180
Grades 1-5 - Salaries of Teachers	1,289,544	$ (283,870)	1,005,674	923,710	81,964
Grades 6-8 - Salaries of Teachers	860,362	5,233	865,595	865,595	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	142,967		142,967	58,056	84,911
Purchased Professional-Educational Services	10,000	(10,000)			
Other Purchased Services (400-500 series)		1,660	1,660	1,659	1
General Supplies	77,350	7,934	85,284	77,219	8,065
Textbooks	5,000		5,000	4,836	164
Other Objects	4,000	-	4,000		4,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,505,129	(279,043)	2,226,086	2,032,801	193,285
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	57,433	1,065	58,498	58,498	
Other Salaries for Instruction	33,421		33,421	6,652	26,769
General Supplies	500	-	500	500	-
Total Learning and/or Language Disabilities	91,354	1,065	92,419	65,650	26,769
Behavioral Disabilities:					
Salaries of Teachers	102,713	(24,100)	78,613	52,177	26,436
Other Salaries for Instruction	78,307	18,520	96,827	96,179	648
General Supplies	3,000	-	3,000	2,808	192
Total Behavioral Disabilities	184,020	(5,580)	178,440	151,164	27,276
Resource Room/Resource Center:					
Salaries of Teachers	364,605	(42,180)	322,425	322,425	-
Total Resource Room/Resource Center	364,605	(42,180)	322,425	322,425	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	639,979	(46,695)	593,284	539,239	54,045
Bilingual Education - Instruction					
Salaries of Teachers	95,500	-	95,500	53,246	42,254
Total Bilingual Education - Instruction	95,500	-	95,500	53,246	42,254
School-Spon. Cocurricular Actvts. - Inst.					
Other Objects	800	-	800	-	800
Total School-Spon. Cocurricular Actvts. - Inst.	800	-	800	-	800
Before/After School Programs - Instruction					
Salaries of Teachers	9,094	(4,000)	5,094		5,094
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	11,278	(4,000)	7,278	-	7,278
Total Before/After School Programs	11,278	(4,000)	7,278	-	7,278
Total Instruction and At-Risk Programs	3,252,686	(329,738)	2,922,948	2,625,286	297,662
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	1,595	9,795	9,795	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	7,248	952
Total Undistributed Expend. - Attend. & Social Work	16,400	1,595	17,995	17,043	952
Undistributed Expenditures - Health Services					
Salaries	54,303	552	54,855	54,855	-
Total Undistributed Expenditures - Health Services	54,303	552	54,855	54,855	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	97,096		97,096	69,976	27,120
Supplies and Materials	600	-	600	600	-
Total Undist. Expend. - Guidance Services	97,696	-	97,696	70,576	27,120
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	98,527	(21,540)	76,987		76,987
Supplies and Materials	4,000	4,797	8,797	8,532	265
Total Undist. Expend. - Edu. Media Serv./Sch. Library	102,527	(16,743)	85,784	8,532	77,252

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 6/APA	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 312,135	$ (64,773)	$ 247,362	$ 247,362	
Salaries of Secretarial and Clerical Assistants	155,364	(24,759)	130,605	130,605	
Other Purchased Services (400-500 series)	500		500		$ 500
Supplies and Materials	2,000	-	2,000	1,991	9
Total Undist. Expend. - Support Serv. - School Admin.	469,999	(89,532)	380,467	379,958	509
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,000	-	4,000	505	3,495
Total Undist. Expend. - Student Transportation Serv.	4,000	-	4,000	505	3,495
UNALLOCATED BENEFITS					
Social Security Contributions	45,690		45,690	39,409	6,281
Other Retirement Contributions - Regular	11,259		11,259	7,641	3,618
Health Benefits	842,962	-	842,962	664,669	178,293
TOTAL UNALLOCATED BENEFITS	899,911	-	899,911	711,719	188,192
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	899,911	-	899,911	711,719	188,192
TOTAL UNDISTRIBUTED EXPENDITURES	1,644,836	(104,128)	1,540,708	1,243,188	297,520
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,897,522	(433,866)	4,463,656	3,868,474	595,182
TOTAL SCHOOL BASED EXPENDITURES	4,897,522	(433,866)	4,463,656	3,868,474	595,182
Other Financing Sources:					
Operating Transfer In	4,897,522	(433,866)	4,463,656	3,868,474	595,182
Total Other Financing Sources:	4,897,522	(433,866)	4,463,656	3,868,474	595,182
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 7	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	$ 358,151	$ 11,981	$ 370,132	$ 370,132	
Grades 6-8 - Salaries of Teachers	627,314	124,622	751,936	751,936	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	10,500		10,500	10,500	
Other Purchased Services (400-500 series)		250	250	200	$ 50
General Supplies	41,850	(950)	40,900	39,835	1,065
Textbooks	-	700	700	685	15
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,037,815	136,603	1,174,418	1,173,288	1,130
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	55,003		55,003	54,855	148
Other Salaries for Instruction	41,644		41,644	40,161	1,483
General Supplies	1,000	-	1,000	1,000	-
Total Cognitive - Mild	97,647	-	97,647	96,016	1,631
Learning and/or Language Disabilities:					
Salaries of Teachers	110,084	(42,110)	67,974	56,356	11,618
Other Salaries for Instruction	73,991	552	74,543	74,543	
General Supplies	2,000	-	2,000	2,000	-
Total Learning and/or Language Disabilities	186,075	(41,558)	144,517	132,899	11,618
Behavioral Disabilities:					
Salaries of Teachers	50,203	1,438	51,641	51,641	
Other Salaries for Instruction	49,219	1,448	50,667	50,667	
General Supplies	1,000	-	1,000	1,000	-
Total Behavioral Disabilities	100,422	2,886	103,308	103,308	-
Multiple Disabilities:					
Salaries of Teachers	92,944	(27,146)	65,798	65,798	
Other Salaries for Instruction	44,230	1,362	45,592	45,592	
General Supplies	1,000	-	1,000	845	155
Total Multiple Disabilities	138,174	(25,784)	112,390	112,235	155
Resource Room/Resource Center:					
Salaries of Teachers	206,807		268,377	268,377	
General Supplies	1,200	-	1,200	1,199	1
Total Resource Room/Resource Center	208,007	61,570	269,577	269,576	1
TOTAL SPECIAL EDUCATION - INSTRUCTION	730,325	(2,886)	727,439	714,034	13,405
Bilingual Education - Instruction					
Salaries of Teachers	103,593	3,113	106,706	106,706	
General Supplies	500	-	500	500	-
Total Bilingual Education - Instruction	104,093	3,113	107,206	107,206	-
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	-	3,094
Total Before/After School Programs - Instruction	3,094	-	3,094	-	3,094
Total Before/After School Programs	3,094	-	3,094	-	3,094
Total Instruction and At-Risk Programs	1,875,327	136,830	2,012,157	1,994,528	17,629
Undistributed Expend. - Attend. & Social Work					
Salaries		4,407	4,407	4,407	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(4,000)	4,200	3,571	629
Total Undistributed Expend. - Attend. & Social Work	8,200	407	8,607	7,978	629
Undistributed Expenditures - Health Services					
Salaries	102,203	(49,490)	52,713	52,713	
Supplies and Materials	200	-	200	182	18
Total Undistributed Expenditures - Health Services	102,403	(49,490)	52,913	52,895	18
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	59,216	(23,914)	35,302	35,302	-
Total Undist. Expend. - Guidance Services	59,216	(23,914)	35,302	35,302	-

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 7	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	$ 62,141	$ (22,141)	$ 40,000	$ 14,892	$ 25,108
Supplies and Materials	1,000	-	1,000	998	2
Total Undist. Expend. - Edu. Media Serv./Sch. Library	63,141	(22,141)	41,000	15,890	25,110
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	138,893	15,573	154,466	154,466	
Salaries of Secretarial and Clerical Assistants	50,003	(5,999)	44,004	44,004	
Other Purchased Services (400-500 series)	250		250	85	165
Supplies and Materials	2,000	-	2,000	2,000	-
Total Undist. Expend. - Support Serv. - School Admin.	191,146	9,574	200,720	200,555	165
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,500	-	3,500	3,461	39
Total Undist. Expend. - Student Transportation Serv.	3,500	-	3,500	3,461	39
UNALLOCATED BENEFITS					
Social Security Contributions	27,192	3,911	31,103	31,103	
Other Retirement Contributions - Regular	6,013		6,013	5,152	861
Health Benefits	546,162	-	546,162	440,147	106,015
TOTAL UNALLOCATED BENEFITS	579,367	3,911	583,278	476,402	106,876
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	579,367	3,911	583,278	476,402	106,876
TOTAL UNDISTRIBUTED EXPENDITURES	1,006,973	(81,653)	925,320	792,483	132,837
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,882,300	55,177	2,937,477	2,787,011	150,466
TOTAL SCHOOL BASED EXPENDITURES	2,882,300	55,177	2,937,477	2,787,011	150,466
Other Financing Sources:					
Operating Transfer In	2,882,300	55,177	2,937,477	2,787,011	150,466
Total Other Financing Sources:	2,882,300	55,177	2,937,477	2,787,011	150,466
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 8	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 152,643	$ 8,784	$ 161,427	$ 161,427	
Grades 1-5 - Salaries of Teachers	1,075,287	86,122	1,161,409	1,105,077	$ 56,332
Grades 6-8 - Salaries of Teachers	722,299	(215,947)	506,352	448,158	58,194
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	113,851		113,851	105,326	8,525
Other Purchased Services (400-500 series)	300		300		300
General Supplies	94,950		94,950	92,183	2,767
Textbooks	14,000		14,000	8,519	5,481
Other Objects	500	-	500		500
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,173,830	(121,041)	2,052,789	1,920,690	132,099
SPECIAL EDUCATION - INSTRUCTION					
Behavioral Disabilities:					
Salaries of Teachers	109,996	5,865	115,861	115,861	
Other Salaries for Instruction	33,421		33,421	32,680	741
General Supplies	2,000		2,000	958	1,042
Total Behavioral Disabilities	145,417	5,865	151,282	149,499	1,783
Resource Room/Resource Center:					
Salaries of Teachers	304,449	5,485	309,934	304,533	5,401
General Supplies	4,500		4,500	3,888	612
Textbooks	1,500	-	1,500	-	1,500
Total Resource Room/Resource Center	310,449	5,485	315,934	308,421	7,513
TOTAL SPECIAL EDUCATION - INSTRUCTION	455,866	11,350	467,216	457,920	9,296
Bilingual Education - Instruction					
Salaries of Teachers	489,978		489,978	470,787	19,191
General Supplies	7,000		7,000	6,999	1
Textbooks	3,000	-	3,000	-	3,000
Total Bilingual Education - Instruction	499,978	-	499,978	477,786	22,192
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	-	3,094
Total Before/After School Programs - Instruction	3,094	-	3,094	-	3,094
Total Before/After School Programs	3,094	-	3,094	-	3,094
Total Instruction and At-Risk Programs	3,132,768	(109,691)	3,023,077	2,856,396	166,681
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	2,295	10,495	9,580	915
Salaries of Family Liaisons and Comm. Parent Inv. Specialists		8,700	8,700	8,700	
Supplies and Materials	200	-	200	-	200
Total Undistributed Expend. - Attend. & Social Work	8,400	10,995	19,395	18,280	1,115
Undistributed Expenditures - Health Services					
Salaries	97,844	(36,397)	61,447	61,013	434
Supplies and Materials	150	-	150	49	101
Total Undistributed Expenditures - Health Services	97,994	(36,397)	61,597	61,062	535
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	103,593	3,148	106,741	106,741	
Supplies and Materials	400	-	400	400	-
Total Undist. Expend. - Guidance Services	103,993	3,148	107,141	107,141	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	98,527	(50,000)	48,527	-	48,527
Total Undist. Expend. - Edu. Media Serv./Sch. Library	98,527	(50,000)	48,527	-	48,527

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 8	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 204,529	$ 40,095	$ 244,624	$ 244,624	
Salaries of Secretarial and Clerical Assistants	77,858	(12,666)	65,192	64,992	$ 200
Other Purchased Services (400-500 series)	250		250		250
Supplies and Materials	5,000	428	5,428	4,905	523
Total Undist. Expend. - Support Serv. - School Admin.	287,637	27,857	315,494	314,521	973
Undist. Expend. - Security					
Salaries	52,947	1,246	54,193	54,193	-
Total Undist. Expend. - Security	52,947	1,246	54,193	54,193	-
Total Undist. Expend. - Oper. & Maint. Of Plant	52,947	1,246	54,193	54,193	-
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	-	3,000	1,586	1,414
Total Undist. Expend. - Student Transportation Serv.	3,000	-	3,000	1,586	1,414
UNALLOCATED BENEFITS					
Social Security Contributions	33,664	6,614	40,278	40,278	
Other Retirement Contributions - Regular	10,075	561	10,636	10,636	
Health Benefits	868,881	-	868,881	704,941	163,940
TOTAL UNALLOCATED BENEFITS	912,620	7,175	919,795	755,855	163,940
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	912,620	7,175	919,795	755,855	163,940
TOTAL UNDISTRIBUTED EXPENDITURES	1,565,118	(35,976)	1,529,142	1,312,638	216,504
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,697,886	(145,667)	4,552,219	4,169,034	383,185
TOTAL SCHOOL BASED EXPENDITURES	4,697,886	(145,667)	4,552,219	4,169,034	383,185
Other Financing Sources:					
Operating Transfer In	4,697,886	(145,667)	4,552,219	4,169,034	383,185
Total Other Financing Sources:	4,697,886	(145,667)	4,552,219	4,169,034	383,185
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 9	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 296,088	$ (41,193)	$ 254,895	$ 254,895	
Grades 1-5 - Salaries of Teachers	3,124,958	110,556	3,235,514	3,233,514	$ 2,000
Grades 6-8 - Salaries of Teachers	1,623,572	(31,851)	1,591,721	1,591,721	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	327,076	(8,078)	318,998	313,909	5,089
Purchased Professional-Educational Services	4,300		4,300	750	3,550
Other Purchased Services (400-500 series)	3,500		3,500	3,500	
General Supplies	238,550		238,550	237,518	1,032
Textbooks	20,000		20,000	19,764	236
Other Objects	4,000	-	4,000	1,500	2,500
TOTAL REGULAR PROGRAMS - INSTRUCTION	5,642,044	29,434	5,671,478	5,657,071	14,407
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	97,844	2,979	100,823	100,823	
Other Salaries for Instruction	44,230	1,362	45,592	45,592	
General Supplies	1,000	-	1,000	960	40
Total Learning and/or Language Disabilities	143,074	4,341	147,415	147,375	40
Resource Room/Resource Center:					
Salaries of Teachers	779,762	(26,814)	752,948	752,948	
General Supplies	3,600	-	3,600	3,392	208
Total Resource Room/Resource Center	783,362	(26,814)	756,548	756,340	208
TOTAL SPECIAL EDUCATION - INSTRUCTION	926,436	(22,473)	903,963	903,715	248
Bilingual Education - Instruction					
Salaries of Teachers	1,080,601	(34,323)	1,046,278	1,046,278	
General Supplies	4,600	-	4,600	4,516	84
Total Bilingual Education - Instruction	1,085,201	(34,323)	1,050,878	1,050,794	84
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094		3,094
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	5,278	-	5,278	-	5,278
Total Before/After School Programs	5,278	-	5,278	-	5,278
Total Instruction and At-Risk Programs	7,658,959	(27,362)	7,631,597	7,611,580	20,017
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	(889)	7,311	7,311	-
Total Undistributed Expend. - Attend. & Social Work	8,200	(889)	7,311	7,311	-
Undistributed Expenditures - Health Services					
Salaries	97,096	2,606	99,702	99,702	
Supplies and Materials	700	-	700	698	2
Total Undistributed Expenditures - Health Services	97,796	2,606	100,402	100,400	2
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	153,792	(29,361)	124,431	120,355	4,076
Supplies and Materials	2,000	-	2,000	1,917	83
Total Undist. Expend. - Guidance Services	155,792	(29,361)	126,431	122,272	4,159
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,000	-	1,000	881	119
Total Undist. Expend. - Improvement of Inst. Serv.	1,000	-	1,000	881	119
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	103,593	107,856	211,449	208,412	3,037
Supplies and Materials	7,000	-	7,000	6,841	159
Total Undist. Expend. - Edu. Media Serv./Sch. Library	110,593	107,856	218,449	215,253	3,196
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Servic	5,000		5,000	1,600	3,400
Other Purchased Services (400-500 series)	1,000	-	1,000	-	1,000
Total Undist. Expend. - Instructional Staff Training Serv.	6,000	-	6,000	1,600	4,400

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 9	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 326,517	$ (17,615)	$ 308,902	$ 308,902	
Salaries of Secretarial and Clerical Assistants	118,912	11,076	129,988	125,499	$ 4,489
Other Purchased Services (400-500 series)	3,000		3,000		3,000
Supplies and Materials	12,000	-	12,000	8,232	3,768
Total Undist. Expend. - Support Serv. - School Admin.	460,429	(6,539)	453,890	442,633	11,257
Undist. Expend. - Security					
Salaries	35,038	1,120	36,158	36,158	
General Supplies	250	-	250	241	9
Total Undist. Expend. - Security	35,288	1,120	36,408	36,399	9
Total Undist. Expend. - Oper. & Maint. Of Plant	35,288	1,120	36,408	36,399	9
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	2,451	2,549
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	2,451	2,549
UNALLOCATED BENEFITS					
Social Security Contributions	76,323	13,122	89,445	89,445	
Other Retirement Contributions - Regular	24,650	1,441	26,091	26,091	
Health Benefits	1,863,382	(8,542)	1,854,840	1,602,754	252,086
TOTAL UNALLOCATED BENEFITS	1,964,355	6,021	1,970,376	1,718,290	252,086
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,964,355	6,021	1,970,376	1,718,290	252,086
TOTAL UNDISTRIBUTED EXPENDITURES	2,844,453	80,814	2,925,267	2,647,490	277,777
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	10,503,412	53,452	10,556,864	10,259,070	297,794
TOTAL SCHOOL BASED EXPENDITURES	10,503,412	53,452	10,556,864	10,259,070	297,794
Other Financing Sources:					
Operating Transfer In	10,503,412	53,452	10,556,864	10,259,070	297,794
Total Other Financing Sources:	10,503,412	53,452	10,556,864	10,259,070	297,794
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 10	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 232,421	$ 26,175	$ 258,596	$ 258,596	
Grades 1-5 - Salaries of Teachers	1,205,217	(49,924)	1,155,293	1,155,293	
Grades 6-8 - Salaries of Teachers	697,927	(35,000)	662,927	638,908	$ 24,019
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	158,870	(31,012)	127,858	121,808	6,050
Purchased Professional-Educational Services		5,000	5,000	1,095	3,905
General Supplies	60,000	17,112	77,112	77,112	
Textbooks	5,000		5,000	4,466	534
Other Objects	4,000	-	4,000	2,947	1,053
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,363,435	(67,649)	2,295,786	2,260,225	35,561
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	53,341	2,037	55,378	55,378	
Other Salaries for Instruction	83,682		83,682	53,071	30,611
General Supplies	300	-	300	300	-
Total Learning and/or Language Disabilities	137,323	2,037	139,360	108,749	30,611
Behavioral Disabilities:					
Salaries of Teachers	112,956	(52,000)	60,956		60,956
Other Salaries for Instruction	94,711		94,711	26,396	68,315
General Supplies	600	-	600	600	-
Total Behavioral Disabilities	208,267	(52,000)	156,267	26,996	129,271
Multiple Disabilities:					
General Supplies	300	-	300	300	-
Total Multiple Disabilities	300	-	300	300	-
Resource Room/Resource Center:					
Salaries of Teachers	422,079	(9,925)	412,154	412,154	-
Total Resource Room/Resource Center	422,079	(9,925)	412,154	412,154	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	767,969	(59,888)	708,081	548,199	159,882
Bilingual Education - Instruction					
Salaries of Teachers	590,558		590,558	524,321	66,237
Other Salaries for Instruction	46,165	6,339	52,504	52,504	
General Supplies	1,500		1,500	1,500	
Textbooks	1,500	-	1,500		1,500
Total Bilingual Education - Instruction	639,723	6,339	646,062	578,325	67,737
School-Spon. Cocurricular Actvts. - Inst.					
Supplies and Materials	2,000	-	2,000	1,941	59
Total School-Spon. Cocurricular Actvts. - Inst.	2,000	-	2,000	1,941	59
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	65,000	68,094	30,724	37,370
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	5,278	65,000	70,278	30,724	39,554
Total Before/After School Programs	5,278	65,000	70,278	30,724	39,554
Total Instruction and At-Risk Programs	3,778,405	(56,198)	3,722,207	3,419,414	302,793
Undistributed Expend. - Attend. & Social Work					
Salaries	-	3,895	3,895	3,895	-
Total Undistributed Expend. - Attend. & Social Work	-	3,895	3,895	3,895	-
Undistributed Expenditures - Health Services					
Salaries	92,944	(16,000)	76,944	75,976	968
Supplies and Materials	500	-	500	477	23
Total Undistributed Expenditures - Health Services	93,444	(16,000)	77,444	76,453	991

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 10	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	$ 101,996	$ 3,101	$ 105,097	$ 105,097	
Purchased Professional - Educational Services	5,000	(5,000)			
Supplies and Materials	500		500	463	$ 37
Total Undist. Expend. - Guidance Services	107,496	(1,899)	105,597	105,560	37
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	5,000	-	5,000	3,094	1,906
Total Undist. Expend. - Improvement of Inst. Serv.	5,000	-	5,000	3,094	1,906
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	101,258	(71,957)	29,301		29,301
Supplies and Materials	15,000	-	15,000	12,468	2,532
Total Undist. Expend. - Edu. Media Serv./Sch. Library	116,258	(71,957)	44,301	12,468	31,833
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	186,707	67,763	254,470	254,470	
Salaries of Secretarial and Clerical Assistants	83,745	(27,436)	56,309	56,309	
Other Purchased Services (400-500 series)	3,000		3,000		3,000
Supplies and Materials	20,000	(9,031)	10,969	10,908	61
Other Objects	2,500	-	2,500	1,809	691
Total Undist. Expend. - Support Serv. - School Admin.	295,952	31,296	327,248	323,496	3,752
Undist. Expend. - Security					
Salaries	51,497	(15,146)	36,351	36,106	245
General Supplies	500	-	500	198	302
Total Undist. Expend. - Security	51,997	(15,146)	36,851	36,304	547
Total Undist. Expend. - Oper. & Maint. Of Plant	51,997	(15,146)	36,851	36,304	547
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	7,200	-	7,200	3,520	3,680
Total Undist. Expend. - Student Transportation Serv.	7,200	-	7,200	3,520	3,680
UNALLOCATED BENEFITS					
Social Security Contributions	50,224		50,224	49,728	496
Other Retirement Contributions - Regular	9,396	874	10,270	10,270	
Health Benefits	920,501	(13,668)	906,833	614,054	292,779
TOTAL UNALLOCATED BENEFITS	980,121	(12,794)	967,327	674,052	293,275
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	980,121	(12,794)	967,327	674,052	293,275
TOTAL UNDISTRIBUTED EXPENDITURES	1,657,468	(82,605)	1,574,863	1,238,842	336,021
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,435,873	(138,803)	5,297,070	4,658,256	638,814
CAPITAL OUTLAY					
Equipment					
Special Education - Instruction:					
Undist.Expend.-Support Serv.-Students - Reg.	13,850	-	13,850	-	13,850
Total Equipment	13,850	-	13,850	-	13,850
TOTAL CAPITAL OUTLAY	13,850	-	13,850	-	13,850
TOTAL SCHOOL BASED EXPENDITURES	5,449,723	(138,803)	5,310,920	4,658,256	652,664
Other Financing Sources:					
Operating Transfer In	5,449,723	(138,803)	5,310,920	4,658,256	652,664
Total Other Financing Sources:	5,449,723	(138,803)	5,310,920	4,658,256	652,664
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1		-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 11	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	$ 488,372	$ (16,921)	$ 471,451	$ 461,243	$ 10,208
Grades 6-8 - Salaries of Teachers	444,013	15,724	459,737	459,737	
Regular Programs - Undistributed Instruction					
General Supplies	12,205		12,205	9,095	3,110
Textbooks	1,375		1,375		1,375
Other Objects	2,685	-	2,685	-	2,685
TOTAL REGULAR PROGRAMS - INSTRUCTION	948,650	(1,197)	947,453	930,075	17,378
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	63,365		63,365	57,753	5,612
Other Salaries for Instruction	44,230	1,362	45,592	45,592	-
Total Cognitive - Mild	107,595	1,362	108,957	103,345	5,612
Learning and/or Language Disabilities:					
General Supplies	2,280		2,280	410	1,870
Textbooks	1,100	-	1,100	309	791
Total Learning and/or Language Disabilities	3,380	-	3,380	719	2,661
Resource Room/Resource Center:					
Salaries of Teachers	151,878	4,734	156,612	156,612	
General Supplies	2,555		2,555		2,555
Textbooks	825	-	825	-	825
Total Resource Room/Resource Center	155,258	4,734	159,992	156,612	3,380
TOTAL SPECIAL EDUCATION - INSTRUCTION	266,233	6,096	272,329	260,676	11,653
Bilingual Education - Instruction					
Salaries of Teachers	97,844	47,019	144,863	143,475	1,388
General Supplies	5,110		5,110	895	4,215
Textbooks	1,650	-	1,650	-	1,650
Total Bilingual Education - Instruction	104,604	47,019	151,623	144,370	7,253
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	(2,184)	910		910
Other Salaries for Instruction		2,313	2,313		2,313
Supplies and Materials	2,250	-	2,250	-	2,250
Total Before/After School Programs - Instruction	5,344	129	5,473	-	5,473
Total Before/After School Programs	5,344	129	5,473	-	5,473
Summer School - Instruction					
General Supplies	2,750	-	2,750	-	2,750
Total Summer School - Instruction	2,750	-	2,750	-	2,750
Total Summer School	2,750	-	2,750	-	2,750
Total Instruction and At-Risk Programs	1,327,581	52,047	1,379,628	1,335,121	44,507
Undistributed Expend. - Attend. & Social Work					
Salaries		1,968	1,968	1,563	405
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(7,280)	920	920	-
Total Undistributed Expend. - Attend. & Social Work	8,200	(5,312)	2,888	2,483	405
Undistributed Expenditures - Health Services					
Salaries	95,500	(26,158)	69,342	68,370	972
Supplies and Materials	200	-	200	-	200
Total Undistributed Expenditures - Health Services	95,700	(26,158)	69,542	68,370	1,172
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	51,797	12,248	64,045	64,045	
Supplies and Materials	200	-	200	-	200
Total Undist. Expend. - Guidance Services	51,997	12,248	64,245	64,045	200
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	101,658	(47,563)	54,095	54,095	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	101,658	(47,563)	54,095	54,095	-

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 11	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	$ 250		$ 250		$ 250
Supplies and Materials	500	-	500	-	500
Total Undist. Expend. - Instructional Staff Training Serv.	750	-	750	-	750
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	135,659	$ 21,274	156,933	$ 156,933	
Salaries of Secretarial and Clerical Assistants	30,210	40,424	70,634	70,634	
Other Purchased Services (400-500 series)	3,820		3,820		3,820
Supplies and Materials	4,995	-	4,995	200	4,795
Total Undist. Expend. - Support Serv. - School Admin.	174,684	61,698	236,382	227,767	8,615
Undist. Expend. - Security					
Salaries	54,147	1,227	55,374	55,374	-
Total Undist. Expend. - Security	54,147	1,227	55,374	55,374	-
Total Undist. Expend. - Oper. & Maint. Of Plant	54,147	1,227	55,374	55,374	-
UNALLOCATED BENEFITS					
Social Security Contributions	14,081	7,643	21,724	21,724	
Other Retirement Contributions - Regular	3,179	431	3,610	3,610	
Health Benefits	364,993	-	364,993	302,271	62,722
TOTAL UNALLOCATED BENEFITS	382,253	8,074	390,327	327,605	62,722
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	382,253	8,074	390,327	327,605	62,722
TOTAL UNDISTRIBUTED EXPENDITURES	869,389	4,214	873,603	799,739	73,864
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,196,970	56,261	2,253,231	2,134,860	118,371
TOTAL SCHOOL BASED EXPENDITURES	2,196,970	56,261	2,253,231	2,134,860	118,371
Other Financing Sources:					
Operating Transfer In	2,196,970	56,261	2,253,231	2,134,860	118,371
Total Other Financing Sources:	2,196,970	56,261	2,253,231	2,134,860	118,371
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 12	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 1-5 - Salaries of Teachers	$ 1,464,222		$ 1,464,222	$ 1,424,293	$ 39,929
Grades 6-8 - Salaries of Teachers	895,609	$ (82,500)	813,109	753,430	59,679
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	8,000	2,892	10,892	10,892	
Other Purchased Services (400-500 series)	500	-	500	500	
General Supplies	75,000	(2,892)	72,108	70,485	1,623
Textbooks	5,000	5,110	10,110	10,054	56
Other Objects	1,000	-	1,000	517	483
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,449,331	(77,390)	2,371,941	2,270,171	101,770
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	56,223	1,739	57,962	57,962	-
Total Learning and/or Language Disabilities	56,223	1,739	57,962	57,962	-
Resource Room/Resource Center:					
Salaries of Teachers	386,313	109,645	495,958	495,958	
Other Salaries for Instruction		30,000	30,000	15,965	14,035
General Supplies	750	-	750	749	1
Total Resource Room/Resource Center	387,063	139,645	526,708	512,672	14,036
TOTAL SPECIAL EDUCATION - INSTRUCTION	443,286	141,384	584,670	570,634	14,036
Bilingual Education - Instruction					
Salaries of Teachers	352,253		352,253	226,273	125,980
General Supplies	750	-	750	749	1
Total Bilingual Education - Instruction	353,003	-	353,003	227,022	125,981
Before/After School Programs - Instruction					
Salaries of Teachers	24,094	2,184	26,278	13,687	12,591
Other Salaries for Instruction	2,184	(2,184)			
Supplies and Materials	750		750	683	67
Other Objects	750	-	750	-	750
Total Before/After School Programs - Instruction	27,778	-	27,778	14,370	13,408
Total Before/After School Programs	27,778	-	27,778	14,370	13,408
Total Instruction and At-Risk Programs	3,273,398	63,994	3,337,392	3,082,197	255,195
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	(974)	7,226	7,226	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	50,226	-	50,226	49,269	957
Total Undistributed Expend. - Attend. & Social Work	58,426	(974)	57,452	56,495	957
Undistributed Expenditures - Health Services					
Salaries	101,995	3,102	105,097	105,097	
Supplies and Materials	1,900	-	1,900	1,895	5
Total Undistributed Expenditures - Health Services	103,895	3,102	106,997	106,992	5
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	58,263	1,842	60,105	60,105	
Other Objects	100	-	100		100
Total Undist. Expend. - Guidance Services	58,363	1,842	60,205	60,105	100
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	100,092	(45,634)	54,458	-	54,458
Total Undist. Expend. - Edu. Media Serv./Sch. Library	100,092	(45,634)	54,458	-	54,458
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	4,000	-	4,000	825	3,175
Total Undist. Expend. - Instructional Staff Training Serv.	4,000	-	4,000	825	3,175

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 12	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 202,722	$ 3,626	$ 206,348	$ 206,348	
Salaries of Secretarial and Clerical Assistants	152,009	(59,473)	92,536	92,536	
Other Purchased Services (400-500 series)	3,500		3,500	2,097	$ 1,403
Supplies and Materials	4,000	-	4,000	3,904	96
Total Undist. Expend. - Support Serv. - School Admin.	362,231	(55,847)	306,384	304,885	1,499
Undist. Expend. - Security					
Salaries	34,737	1,105	35,842	35,842	
General Supplies	500	-	500	490	10
Total Undist. Expend. - Security	35,237	1,105	36,342	36,332	10
Total Undist. Expend. - Oper. & Maint. Of Plant	35,237	1,105	36,342	36,332	10
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,000	-	5,000	4,636	364
Total Undist. Expend. - Student Transportation Serv.	5,000	-	5,000	4,636	364
UNALLOCATED BENEFITS					
Social Security Contributions	31,682	4,993	36,675	36,675	
Other Retirement Contributions - Regular	10,075	163	10,238	10,238	
Health Benefits	907,381	-	907,381	665,929	241,452
TOTAL UNALLOCATED BENEFITS	949,138	5,156	954,294	712,842	241,452
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	949,138	5,156	954,294	712,842	241,452
TOTAL UNDISTRIBUTED EXPENDITURES	1,676,382	(91,250)	1,585,132	1,283,112	302,020
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,949,780	(27,256)	4,922,524	4,365,309	557,215
TOTAL SCHOOL BASED EXPENDITURES	4,949,780	(27,256)	4,922,524	4,365,309	557,215
Other Financing Sources:					
Operating Transfer In	4,949,780	(27,256)	4,922,524	4,365,309	557,215
Total Other Financing Sources:	4,949,780	(27,256)	4,922,524	4,365,309	557,215
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 13	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 254,463	$ (27,965)	$ 226,498	$ 226,498	
Grades 1-5 - Salaries of Teachers	1,391,657	(200,000)	1,191,657	1,188,265	$ 3,392
Grades 6-8 - Salaries of Teachers	761,034	(25,699)	735,335	735,335	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	131,803		131,803	117,931	13,872
Other Purchased Services (400-500 series)	1,000	2,200	3,200	2,380	820
General Supplies	91,150	(510)	90,640	86,766	3,874
Textbooks	12,000		12,000	11,583	417
Other Objects	5,500	(2,200)	3,300	3,078	222
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,648,607	(254,174)	2,394,433	2,371,836	22,597
SPECIAL EDUCATION - INSTRUCTION					
Behavioral Disabilities:					
Salaries of Teachers	77,864		77,864	50,717	27,147
Other Salaries for Instruction	49,219	30,737	79,956	79,956	
General Supplies	500		500	499	1
Textbooks	300	-	300	300	-
Total Behavioral Disabilities	127,883	30,737	158,620	131,472	27,148
Resource Room/Resource Center:					
Salaries of Teachers	213,769	75,750	289,519	289,519	
General Supplies	1,000	-	1,000	863	137
Total Resource Room/Resource Center	214,769	75,750	290,519	290,382	137
TOTAL SPECIAL EDUCATION - INSTRUCTION	342,652	106,487	449,139	421,854	27,285
Bilingual Education - Instruction					
Salaries of Teachers	351,840	11,966	363,806	363,806	
General Supplies	1,000		1,000	1,000	
Textbooks	1,000	-	1,000	810	190
Total Bilingual Education - Instruction	353,840	11,966	365,806	365,616	190
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	2,591	5,685		5,685
Other Salaries for Instruction	2,184	(1,328)	856	144	712
Total Before/After School Programs - Instruction	5,278	1,263	6,541	144	6,397
Total Before/After School Programs	5,278	1,263	6,541	144	6,397
Total Instruction and At-Risk Programs	3,350,377	(134,458)	3,215,919	3,159,450	56,469
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	937	9,137	9,137	
Supplies and Materials	100	-	100	-	100
Total Undistributed Expend. - Attend. & Social Work	8,300	937	9,237	9,137	100
Undistributed Expenditures - Health Services					
Salaries	72,358	3,618	75,976	75,976	
Supplies and Materials	100	-	100	100	-
Total Undistributed Expenditures - Health Services	72,458	3,618	76,076	76,076	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	101,995		101,995	57,289	44,706
Supplies and Materials	200	-	200	100	100
Total Undist. Expend. - Guidance Services	102,195	-	102,195	57,389	44,806
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,100	(1,000)	100	100	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,100	(1,000)	100	100	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	98,292	5,509	103,801	103,801	
Supplies and Materials	1,500	-	1,500	1,500	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	99,792	5,509	105,301	105,301	-

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 13	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Servic	$ 1,500	$ (1,302)	$ 198	-	$ 198
Total Undist. Expend. - Instructional Staff Training Serv.	1,500	(1,302)	198	-	198
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	284,936	(40,721)	244,215	$ 244,215	
Salaries of Secretarial and Clerical Assistants	80,368	(9,624)	70,744	70,744	
Supplies and Materials	10,000	(1,200)	8,800	8,381	419
Total Undist. Expend. - Support Serv. - School Admin.	375,304	(51,545)	323,759	323,340	419
Undist. Expend. - Custodial Services					
General Supplies	-	1,200	1,200	1,180	20
Total Undist. Expend. - Custodial Services	-	1,200	1,200	1,180	20
Undist. Expend. - Security					
General Supplies	500	2,302	2,802	2,680	122
Total Undist. Expend. - Security	500	2,302	2,802	2,680	122
Total Undist. Expend. - Oper. & Maint. Of Plant	500	3,502	4,002	3,860	142
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	9,300	-	9,300	8,376	924
Total Undist. Expend. - Student Transportation Serv.	9,300	-	9,300	8,376	924
UNALLOCATED BENEFITS					
Social Security Contributions	34,332	7,668	42,000	42,000	
Other Retirement Contributions - Regular	12,316		12,316	10,862	1,454
Health Benefits	844,577	-	844,577	612,908	231,669
TOTAL UNALLOCATED BENEFITS	891,225	7,668	898,893	665,770	233,123
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	891,225	7,668	898,893	665,770	233,123
TOTAL UNDISTRIBUTED EXPENDITURES	1,561,674	(32,613)	1,529,061	1,249,349	279,712
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,912,051	(167,071)	4,744,980	4,408,799	336,181
TOTAL SCHOOL BASED EXPENDITURES	4,912,051	(167,071)	4,744,980	4,408,799	336,181
Other Financing Sources:					
Operating Transfer In	4,912,051	(167,071)	4,744,980	4,408,799	336,181
Total Other Financing Sources:	4,912,051	(167,071)	4,744,980	4,408,799	336,181
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 14	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 147,612		$ 147,612	$ 126,865	$ 20,747
Grades 1-5 - Salaries of Teachers	1,083,094	$ (248,326)	834,768	831,336	3,432
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	83,924		83,924	79,713	4,211
General Supplies	40,700		40,700	37,500	3,200
Other Objects	1,300	-	1,300		1,300
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,356,630	(248,326)	1,108,304	1,075,414	32,890
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	158,596	3,000	161,596	161,596	
General Supplies	2,000		2,000	376	1,624
Total Resource Room/Resource Center	160,596	3,000	163,596	161,972	1,624
TOTAL SPECIAL EDUCATION - INSTRUCTION	160,596	3,000	163,596	161,972	1,624
Bilingual Education - Instruction					
Salaries of Teachers	99,599	1,965	101,564	101,564	
General Supplies	1,000	-	1,000	563	437
Total Bilingual Education - Instruction	100,599	1,965	102,564	102,127	437
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	-	3,094
Total Before/After School Programs - Instruction	3,094	-	3,094	-	3,094
Total Before/After School Programs	3,094	-	3,094	-	3,094
Total Instruction and At-Risk Programs	1,620,919	(243,361)	1,377,558	1,339,513	38,045
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	(3,780)	4,420	2,758	1,662
Total Undistributed Expend. - Attend. & Social Work	8,200	(3,780)	4,420	2,758	1,662
Undistributed Expenditures - Health Services					
Salaries	56,631	-	56,631	56,126	505
Total Undistributed Expenditures - Health Services	56,631	-	56,631	56,126	505
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	50,998	1,550	52,548	52,548	
Supplies and Materials	200	-	200	196	4
Total Undist. Expend. - Guidance Services	51,198	1,550	52,748	52,744	4
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	500	-	500	162	338
Total Undist. Expend. - Improvement of Inst. Serv.	500	-	500	162	338
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	101,658	5,083	106,741	106,741	
Supplies and Materials	2,350	-	2,350	2,012	338
Total Undist. Expend. - Edu. Media Serv./Sch. Library	104,008	5,083	109,091	108,753	338
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	128,922	11,536	140,458	140,458	
Salaries of Secretarial and Clerical Assistants	49,253	728	49,981	49,981	
Other Purchased Services (400-500 series)	1,000		1,000		1,000
Supplies and Materials	4,500	-	4,500	3,448	1,052
Total Undist. Expend. - Support Serv. - School Admin.	183,675	12,264	195,939	193,887	2,052
Undist. Expend. - Security					
Salaries	34,436	1,090	35,526	35,526	-
Total Undist. Expend. - Security	34,436	1,090	35,526	35,526	-
Total Undist. Expend. - Oper. & Maint. Of Plant	34,436	1,090	35,526	35,526	-

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 14	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	$ 1,200	-	$ 1,200	$ 243	$ 957
Total Undist. Expend. - Student Transportation Serv.	1,200	-	1,200	243	957
UNALLOCATED BENEFITS					
Social Security Contributions	18,567	$ 2,523	21,090	21,090	
Other Retirement Contributions - Regular	4,519		4,519	3,510	1,009
Health Benefits	407,513	-	407,513	308,410	99,103
TOTAL UNALLOCATED BENEFITS	430,599	2,523	433,122	333,010	100,112
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	430,599	2,523	433,122	333,010	100,112
TOTAL UNDISTRIBUTED EXPENDITURES	870,447	18,730	889,177	783,209	105,968
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,491,366	(224,631)	2,266,735	2,122,722	144,013
TOTAL SCHOOL BASED EXPENDITURES	2,491,366	(224,631)	2,266,735	2,122,722	144,013
Other Financing Sources:					
Operating Transfer In	2,491,366	(224,631)	2,266,735	2,122,722	144,013
Total Other Financing Sources:	2,491,366	(224,631)	2,266,735	2,122,722	144,013
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 15	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 99,375	$ 52,000	$ 151,375	$ 140,751	$ 10,624
Grades 1-5 - Salaries of Teachers	1,370,606	(346,563)	1,024,043	1,019,056	4,987
Grades 6-8 - Salaries of Teachers	1,198,939	(4,476)	1,194,463	1,086,798	107,665
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	65,620	31,012	96,632	93,060	3,572
General Supplies	129,000		129,000	125,927	3,073
Textbooks	10,000	-	10,000	6,265	3,735
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,873,540	(268,027)	2,605,513	2,471,857	133,656
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	106,736	338	107,074	101,521	5,553
Other Salaries for Instruction	112,889		112,889	107,421	5,468
General Supplies	4,000		4,000	3,952	48
Textbooks	2,000	-	2,000	1,213	787
Total Learning and/or Language Disabilities	225,625	338	225,963	214,107	11,856
Resource Room/Resource Center:					
Salaries of Teachers	657,880	(66,118)	591,762	591,762	
General Supplies	2,000	-	2,000	2,000	-
Total Resource Room/Resource Center	659,880	(66,118)	593,762	593,762	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	885,505	(65,780)	819,725	807,869	11,856
Bilingual Education - Instruction					
Salaries of Teachers	986,602	(125,000)	861,602	860,958	644
Other Salaries for Instruction	43,030	1,081	44,111	44,111	
General Supplies	14,500		14,500	14,472	28
Textbooks	5,000	-	5,000	3,262	1,738
Total Bilingual Education - Instruction	1,049,132	(123,919)	925,213	922,803	2,410
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094		3,094
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	5,278	-	5,278	-	5,278
Total Before/After School Programs	5,278	-	5,278	-	5,278
Total Instruction and At-Risk Programs	4,813,455	(457,726)	4,355,729	4,202,529	153,200
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	1,567	9,767	9,767	
Supplies and Materials	300	-	300	300	-
Total Undistributed Expend. - Attend. & Social Work	8,500	1,567	10,067	10,067	-
Undistributed Expenditures - Health Services					
Salaries	55,931	(15,983)	39,948	36,777	3,171
Supplies and Materials	200	-	200	200	-
Total Undistributed Expenditures - Health Services	56,131	(15,983)	40,148	36,977	3,171
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	103,593	3,148	106,741	106,741	
Supplies and Materials	700	-	700	700	-
Total Undist. Expend. - Guidance Services	104,293	3,148	107,441	107,441	-
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,500	-	1,500	1,500	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,500	-	1,500	1,500	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	59,813	(8,912)	50,901	50,901	
Supplies and Materials	11,300	-	11,300	10,985	315
Total Undist. Expend. - Edu. Media Serv./Sch. Library	71,113	(8,912)	62,201	61,886	315

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 15	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 325,629	$ (21,019)	$ 304,610	$ 304,610	
Salaries of Secretarial and Clerical Assistants	81,095	(23,142)	57,953	57,953	
Other Purchased Services (400-500 series)	1,500		1,500	300	$ 1,200
Supplies and Materials	2,500		2,500	2,372	128
Other Objects	1,000	-	1,000	379	621
Total Undist. Expend. - Support Serv. - School Admin.	411,724	(44,161)	367,563	365,614	1,949
Undist. Expend. - Custodial Services					
General Supplies	2,000	(937)	1,063	1,063	-
Total Undist. Expend. - Custodial Services	2,000	(937)	1,063	1,063	-
Undist. Expend. - Security					
Salaries	52,946	800	53,746	53,746	
General Supplies		937	937	863	74
Total Undist. Expend. - Security	52,946	1,737	54,683	54,609	74
Total Undist. Expend. - Oper. & Maint. Of Plant	54,946	800	55,746	55,672	74
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	-	3,000	2,842	158
Total Undist. Expend. - Student Transportation Serv.	3,000	-	3,000	2,842	158
UNALLOCATED BENEFITS					
Social Security Contributions	43,836	10,048	53,884	53,884	
Other Retirement Contributions - Regular	14,492		14,492	12,894	1,598
Health Benefits	1,293,060	13,668	1,306,728	913,562	393,166
TOTAL UNALLOCATED BENEFITS	1,351,388	23,716	1,375,104	980,340	394,764
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,351,388	23,716	1,375,104	980,340	394,764
TOTAL UNDISTRIBUTED EXPENDITURES	2,062,595	(39,825)	2,022,770	1,622,339	400,431
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,876,050	(497,551)	6,378,499	5,824,868	553,631
TOTAL SCHOOL BASED EXPENDITURES	6,876,050	(497,551)	6,378,499	5,824,868	553,631
Other Financing Sources:					
Operating Transfer In	6,876,050	(497,551)	6,378,499	5,824,868	553,631
Total Other Financing Sources:	6,876,050	(497,551)	6,378,499	5,824,868	553,631
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 18 includes ELC	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 439,149	$ 53,397	$ 492,546	$ 492,546	
Grades 1-5 - Salaries of Teachers	1,636,009	79,745	1,715,754	1,715,754	
Grades 6-8 - Salaries of Teachers	1,035,356	(40,299)	995,057	888,157	$ 106,900
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	287,002	(41,780)	245,222	242,700	2,522
Other Purchased Services (400-500 series)	295	200	495	115	380
General Supplies	163,115	5,702	168,817	147,563	21,254
Textbooks	18,500		18,500	17,635	865
Other Objects	8,350	-	8,350	4,639	3,711
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,587,776	56,965	3,644,741	3,509,109	135,632
SPECIAL EDUCATION - INSTRUCTION					
Behavioral Disabilities:					
Salaries of Teachers	53,672	2,566	56,238	56,238	
Other Salaries for Instruction	25,842		25,842	24,692	1,150
General Supplies	1,500		1,500	1,500	
Textbooks	1,000	-	1,000	1,000	-
Total Behavioral Disabilities	82,014	2,566	84,580	83,430	1,150
Multiple Disabilities:					
Salaries of Teachers	97,096	(55,000)	42,096	38,462	3,634
Other Salaries for Instruction	47,632	649	48,281	48,281	
General Supplies	1,800		1,800	1,800	
Textbooks	750	-	750	511	239
Total Multiple Disabilities	147,278	(54,351)	92,927	89,054	3,873
Resource Room/Resource Center:					
Salaries of Teachers	636,363	27,122	663,485	641,148	22,337
General Supplies	7,200		7,200	7,095	105
Textbooks	950	-	950	950	-
Total Resource Room/Resource Center	644,513	27,122	671,635	649,193	22,442
TOTAL SPECIAL EDUCATION - INSTRUCTION	873,805	(24,663)	849,142	821,677	27,465
Bilingual Education - Instruction					
Salaries of Teachers	692,796	34,641	727,437	611,246	116,191
General Supplies	46,750	2,155	48,905	42,662	6,243
Textbooks	3,500		3,500	3,468	32
Other Objects	275	-	275		275
Total Bilingual Education - Instruction	743,321	36,796	780,117	657,376	122,741
Before/After School Programs - Instruction					
Salaries of Teachers	6,188	276	6,464		6,464
Other Salaries for Instruction	2,184	-	2,184		2,184
Total Before/After School Programs - Instruction	8,372	276	8,648	-	8,648
Total Before/After School Programs	8,372	276	8,648	-	8,648
Total Instruction and At-Risk Programs	5,213,274	69,374	5,282,648	4,988,162	294,486
Undistributed Expend. - Attend. & Social Work					
Salaries	-	2,952	2,952	2,507	445
Total Undistributed Expend. - Attend. & Social Work	-	2,952	2,952	2,507	445
Undistributed Expenditures - Health Services					
Salaries	101,996	2,681	104,677	104,677	
Supplies and Materials	200	-	200	200	-
Total Undistributed Expenditures - Health Services	102,196	2,681	104,877	104,877	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	160,520	21,251	181,771	161,948	19,823
Supplies and Materials	1,200	-	1,200	498	702
Total Undist. Expend. - Guidance Services	161,720	21,251	182,971	162,446	20,525
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	200	-	200	200	-
Total Undist. Expend. - Improvement of Inst. Serv.	200	-	200	200	-

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 18 includes ELC	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	$ 97,444	$ 1,587	$ 99,031	$ 19,997	$ 79,034
Supplies and Materials	4,205	-	4,205	4,205	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	101,649	1,587	103,236	24,202	79,034
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	275,189	259	275,448	275,448	
Salaries of Secretarial and Clerical Assistants	148,079	2,822	150,901	150,678	223
Other Purchased Services (400-500 series)	2,400		2,400		2,400
Supplies and Materials	20,640	(600)	20,040	18,576	1,464
Total Undist. Expend. - Support Serv. - School Admin.	446,308	2,481	448,789	444,702	4,087
Undist. Expend. - Custodial Services					
General Supplies	1,500	-	1,500	1,495	5
Total Undist. Expend. - Custodial Services	1,500	-	1,500	1,495	5
Undist. Expend. - Security					
Salaries	54,147	1,647	55,794	55,794	
General Supplies	750	600	1,350	1,326	24
Total Undist. Expend. - Security	54,897	2,247	57,144	57,120	24
Total Undist. Expend. - Oper. & Maint. Of Plant	56,397	2,247	58,644	58,615	29
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	11,150	-	11,150	7,404	3,746
Total Undist. Expend. - Student Transportation Serv.	11,150	-	11,150	7,404	3,746
UNALLOCATED BENEFITS					
Social Security Contributions	62,558	20,693	83,251	81,598	
Other Retirement Contributions - Regular	13,638	15,203	28,841	28,841	
Health Benefits	1,544,199	2,188	1,546,387	1,175,339	371,048
TOTAL UNALLOCATED BENEFITS	1,620,395	38,084	1,658,479	1,285,778	372,701
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,620,395	38,084	1,658,479	1,285,778	372,701
TOTAL UNDISTRIBUTED EXPENDITURES	2,500,015	71,283	2,571,298	2,090,731	480,567
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	7,713,289	140,657	7,853,946	7,078,893	775,053
TOTAL SCHOOL BASED EXPENDITURES	7,713,289	140,657	7,853,946	7,078,893	775,053
Other Financing Sources:					
Operating Transfer In	7,713,289	140,657	7,853,946	7,078,893	775,053
Total Other Financing Sources:	7,713,289	140,657	7,853,946	7,078,893	775,053
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 19	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 102,446	$ 12,735	$ 115,181	$ 115,181	
Grades 1-5 - Salaries of Teachers	1,365,071	(349,860)	1,015,211	1,007,508	$ 7,703
Grades 6-8 - Salaries of Teachers	51,631	(51,631)			
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	76,523	1,865	78,388	78,388	
General Supplies	52,675		52,675	48,775	3,900
Textbooks	1,715	-	1,715	232	1,483
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,650,061	(386,891)	1,263,170	1,250,084	13,086
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:		-			
Salaries of Teachers	51,733	1,009	52,742	42,599	10,143
Other Salaries for Instruction	44,230	1,882	46,112	46,112	
General Supplies	3,100		3,100	1,954	1,146
Textbooks	350	-	350		350
Total Cognitive - Mild	99,413	2,891	102,304	90,665	11,639
Resource Room/Resource Center:					
Salaries of Teachers	104,185	1,450	105,635	105,635	
General Supplies	1,000		1,000	686	314
Textbooks	450	-	450	271	179
Total Resource Room/Resource Center	105,635	1,450	107,085	106,592	493
TOTAL SPECIAL EDUCATION - INSTRUCTION	205,048	4,341	209,389	197,257	12,132
Bilingual Education - Instruction					
Salaries of Teachers	155,593	22,732	178,325	178,325	
General Supplies	1,000		1,000	200	800
Textbooks	250	-	250		250
Total Bilingual Education - Instruction	156,843	22,732	179,575	178,525	1,050
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	204	2,890
Total Before/After School Programs - Instruction	3,094	-	3,094	204	2,890
Total Before/After School Programs	3,094	-	3,094	204	2,890
Total Instruction and At-Risk Programs	2,015,046	(359,818)	1,655,228	1,626,070	29,158
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	(2,571)	5,629	5,599	30
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200	7,473	727
Supplies and Materials	100	-	100	-	100
Total Undistributed Expend. - Attend. & Social Work	16,500	(2,571)	13,929	13,072	857
Undistributed Expenditures - Health Services					
Salaries	96,200	2,843	99,043	99,043	
Supplies and Materials	200	-	200	-	200
Total Undistributed Expenditures - Health Services	96,400	2,843	99,243	99,043	200
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	51,797	1,573	53,370	53,370	
Supplies and Materials	100	-	100	-	100
Total Undist. Expend. - Guidance Services	51,897	1,573	53,470	53,370	100
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	200	-	200	-	200
Total Undist. Expend. - Improvement of Inst. Serv.	200	-	200	-	200
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	57,433	48,468	105,901	105,901	
Supplies and Materials	10,500	-	10,500	8,844	1,656
Total Undist. Expend. - Edu. Media Serv./Sch. Library	67,933	48,468	116,401	114,745	1,656

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 19	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 132,473	$ 6,312	$ 138,785	$ 138,785	
Salaries of Secretarial and Clerical Assistants	48,553		48,553	43,179	$ 5,374
Other Purchased Services (400-500 series)	800		800		800
Supplies and Materials	16,000		16,000	13,119	2,881
Other Objects	1,810	-	1,810	1,104	706
Total Undist. Expend. - Support Serv. - School Admin.	199,636	6,312	205,948	196,187	9,761
Undist. Expend. - Security					
Salaries	52,197	-	52,197	46,300	5,897
Total Undist. Expend. - Security	52,197	-	52,197	46,300	5,897
Total Undist. Expend. - Oper. & Maint. Of Plant	52,197	-	52,197	46,300	5,897
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,000	-	4,000	2,500	1,500
Total Undist. Expend. - Student Transportation Serv.	4,000	-	4,000	2,500	1,500
UNALLOCATED BENEFITS					
Social Security Contributions	27,786	806	28,592	28,592	
Other Retirement Contributions - Regular	8,668		8,668	5,995	2,673
Health Benefits	602,511	-	602,511	380,668	221,843
TOTAL UNALLOCATED BENEFITS	638,965	806	639,771	415,255	224,516
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	638,965	806	639,771	415,255	224,516
TOTAL UNDISTRIBUTED EXPENDITURES	1,127,728	57,431	1,185,159	940,472	244,687
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,142,774	(302,387)	2,840,387	2,566,542	273,845
TOTAL SCHOOL BASED EXPENDITURES	3,142,774	(302,387)	2,840,387	2,566,542	273,845
Other Financing Sources:					
Operating Transfer In	3,142,774	(302,387)	2,840,387	2,566,542	273,845
Total Other Financing Sources:	3,142,774	(302,387)	2,840,387	2,566,542	273,845
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 20	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 257,398		$ 257,398	$ 256,207	$ 1,191
Grades 1-5 - Salaries of Teachers	1,018,189	$ (49,379)	968,810	913,529	55,281
Grades 6-8 - Salaries of Teachers	726,104	13,650	739,754	628,396	111,358
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	110,599		110,599	98,745	11,854
General Supplies	86,469		86,469	85,521	948
Textbooks	19,961		19,961	18,041	1,920
Other Objects	2,000	-	2,000	-	2,000
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,220,720	(35,729)	2,184,991	2,000,439	184,552
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	159,173	3,358	162,531	133,058	29,473
Other Salaries for Instruction	88,304		88,304	83,873	4,431
General Supplies	1,250		1,250	1,250	
Textbooks	600	-	600	600	-
Total Cognitive - Mild	249,327	3,358	252,685	218,781	33,904
Learning and/or Language Disabilities:					
Salaries of Teachers	106,935		106,935	105,363	1,572
Other Salaries for Instruction	88,486		88,486	50,276	38,210
General Supplies	1,250		1,250	1,250	
Textbooks	600	-	600	600	-
Total Learning and/or Language Disabilities	197,271	-	197,271	157,489	39,782
Multiple Disabilities:					
Salaries of Teachers	104,895		104,895	101,063	3,832
Other Salaries for Instruction	44,230	26,746	70,976	69,849	1,127
General Supplies	1,500		1,500	1,448	52
Textbooks	750	-	750	734	16
Total Multiple Disabilities	151,375	26,746	178,121	173,094	5,027
Resource Room/Resource Center:					
Salaries of Teachers	384,124	1,764	385,888	385,888	
General Supplies	500		500	345	155
Total Resource Room/Resource Center	384,624	1,764	386,388	386,233	155
TOTAL SPECIAL EDUCATION - INSTRUCTION	982,597	31,868	1,014,465	935,597	78,868
Bilingual Education - Instruction					
Salaries of Teachers	159,179		159,179	127,344	31,835
General Supplies	500		500	455	45
Textbooks	400	-	400	374	26
Total Bilingual Education - Instruction	160,079	-	160,079	128,173	31,906
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	361	3,455	-	3,455
Total Before/After School Programs - Instruction	3,094	361	3,455	-	3,455
Total Before/After School Programs	3,094	361	3,455	-	3,455
Total Instruction and At-Risk Programs	3,366,490	(3,500)	3,362,990	3,064,209	298,781
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	(3,492)	4,708	4,159	549
Total Undistributed Expend. - Attend. & Social Work	8,200	(3,492)	4,708	4,159	549
Undistributed Expenditures - Health Services					
Salaries	98,600	863	99,463	99,463	
Supplies and Materials	200	(200)	-	-	-
Total Undistributed Expenditures - Health Services	98,800	663	99,463	99,463	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	101,996	2,681	104,677	104,677	
Supplies and Materials	400	-	400	320	80
Total Undist. Expend. - Guidance Services	102,396	2,681	105,077	104,997	80

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 20	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Other Purch Services (400-500)	$ 200	$ (200)			
Supplies and Materials	800	(364)	$ 436	$ 435	$ 1
Total Undist. Expend. - Improvement of Inst. Serv.	1,000	(564)	436	435	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	98,527	4,926	103,453	103,453	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	98,527	4,926	103,453	103,453	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	204,769	8,295	213,064	213,064	
Salaries of Secretarial and Clerical Assistants	101,206	3,061	104,267	104,267	
Other Purchased Services (400-500 series)	250		250		250
Supplies and Materials	1,570		1,570	1,007	563
Other Objects	700	-	700		700
Total Undist. Expend. - Support Serv. - School Admin.	308,495	11,356	319,851	318,338	1,513
Undist. Expend. - Security					
Salaries	51,497		51,497	49,637	1,860
General Supplies	100	764	864	863	1
Total Undist. Expend. - Security	51,597	764	52,361	50,500	1,861
Total Undist. Expend. - Oper. & Maint. Of Plant	51,597	764	52,361	50,500	1,861
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,000	-	2,000	1,490	510
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,490	510
UNALLOCATED BENEFITS					
Social Security Contributions	50,632	2,287	52,919	52,919	
Other Retirement Contributions - Regular	9,752		9,752	7,875	1,877
Health Benefits	926,694	-	926,694	759,674	167,020
TOTAL UNALLOCATED BENEFITS	987,078	2,287	989,365	820,468	168,897
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	987,078	2,287	989,365	820,468	168,897
TOTAL UNDISTRIBUTED EXPENDITURES	1,658,093	18,621	1,676,714	1,503,303	173,411
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,024,583	15,121	5,039,704	4,567,512	472,192
TOTAL SCHOOL BASED EXPENDITURES	5,024,583	15,121	5,039,704	4,567,512	472,192
Other Financing Sources:					
Operating Transfer In	5,024,583	15,121	5,039,704	4,567,512	472,192
Total Other Financing Sources:	5,024,583	15,121	5,039,704	4,567,512	472,192
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 21	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 206,206	$ 3,283	$ 209,489	$ 209,489	
Grades 1-5 - Salaries of Teachers	1,697,575	(242,755)	1,454,820	1,450,916	$ 3,904
Grades 6-8 - Salaries of Teachers	843,117	168,329	1,011,446	1,000,055	11,391
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	160,952		160,952	159,791	1,161
General Supplies	115,620	24,708	140,328	139,221	1,107
Textbooks	10,000	4,200	14,200	14,106	94
Other Objects	4,428	(4,428)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,037,898	(46,663)	2,991,235	2,973,578	17,657
SPECIAL EDUCATION - INSTRUCTION					
Behavioral Disabilities:					
Salaries of Teachers	48,662	(25,000)	23,662	18,937	4,725
Other Salaries for Instruction	45,980		45,980	43,793	2,187
General Supplies	300		300	299	1
Textbooks	300	-	300	287	13
Total Behavioral Disabilities	95,242	(25,000)	70,242	63,316	6,926
Multiple Disabilities:					
Salaries of Teachers	97,095	(16,940)	80,155	80,155	
Other Salaries for Instruction	43,916		43,916	42,726	1,190
General Supplies	300		300	239	61
Textbooks	300	-	300	279	21
Total Multiple Disabilities	141,611	(16,940)	124,671	123,399	1,272
Resource Room/Resource Center:					
Salaries of Teachers	419,981	(30,000)	389,981	376,290	13,691
General Supplies	300	-	300	261	39
Total Resource Room/Resource Center	420,281	(30,000)	390,281	376,551	13,730
Preschool Disabilities - Full-Time:					
Salaries of Teachers	-	22,000	22,000	15,842	6,158
Total Preschool Disabilities - Full-Time:	-	22,000	22,000	15,842	6,158
TOTAL SPECIAL EDUCATION - INSTRUCTION	657,134	(49,940)	607,194	579,108	28,086
Bilingual Education - Instruction					
Salaries of Teachers	551,458	99,200	650,658	650,658	
General Supplies	9,000		9,000	8,918	82
Textbooks	4,000	-	4,000	3,917	83
Total Bilingual Education - Instruction	564,458	99,200	663,658	663,493	165
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	102	3,196		3,196
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	5,278	102	5,380	-	5,380
Total Before/After School Programs	5,278	102	5,380	-	5,380
Total Instruction and At-Risk Programs	4,264,768	2,699	4,267,467	4,216,179	51,288
Undistributed Expend. - Attend. & Social Work					
Salaries		3,952	3,952	3,952	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	732	7,468
Total Undistributed Expend. - Attend. & Social Work	8,200	3,952	12,152	4,684	7,468
Undistributed Expenditures - Health Services					
Salaries	76,338		76,338	62,905	13,433
Supplies and Materials	300	-	300	263	37
Total Undistributed Expenditures - Health Services	76,638	-	76,638	63,168	13,470
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	101,996	2,100	104,096	81,187	22,909
Supplies and Materials	250	-	250	107	143
Total Undist. Expend. - Guidance Services	102,246	2,100	104,346	81,294	23,052

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 21	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	$ 1,500	-	$ 1,500	$ 954	$ 546
Total Undist. Expend. - Improvement of Inst. Serv.	1,500	-	1,500	954	546
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	56,223		56,223		56,223
Supplies and Materials	6,000	$ 1,138	7,138	6,499	639
Total Undist. Expend. - Edu. Media Serv./Sch. Library	62,223	1,138	63,361	6,499	56,862
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	287,769	6,530	294,299	294,299	
Salaries of Secretarial and Clerical Assistants	98,506	2,926	101,432	101,432	
Other Purchased Services (400-500 series)	600		600		600
Supplies and Materials	7,000	428	7,428	7,353	75
Total Undist. Expend. - Support Serv. - School Admin.	393,875	9,884	403,759	403,084	675
Undist. Expend. - Custodial Services					
General Supplies	2,500	-	2,500	2,400	100
Total Undist. Expend. - Custodial Services	2,500	-	2,500	2,400	100
Undist. Expend. - Security					
Salaries	34,135	1,075	35,210	35,210	
General Supplies	300		300	249	51
Total Undist. Expend. - Security	34,435	1,075	35,510	35,459	51
Total Undist. Expend. - Oper. & Maint. Of Plant	36,935	1,075	38,010	37,859	151
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,200	(4,200)	-	-	-
Total Undist. Expend. - Student Transportation Serv.	4,200	(4,200)	-	-	-
UNALLOCATED BENEFITS					
Social Security Contributions	46,915	7,881	54,796	54,796	
Other Retirement Contributions - Regular	11,114	914	12,028	12,028	
Health Benefits	1,123,027	-	1,123,027	856,972	266,055
TOTAL UNALLOCATED BENEFITS	1,181,056	8,795	1,189,851	923,796	266,055
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,181,056	8,795	1,189,851	923,796	266,055
TOTAL UNDISTRIBUTED EXPENDITURES	1,866,873	22,744	1,889,617	1,521,338	368,279
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,131,641	25,443	6,157,084	5,737,517	419,567
TOTAL SCHOOL BASED EXPENDITURES	6,131,641	25,443	6,157,084	5,737,517	419,567
Other Financing Sources:					
Operating Transfer In	6,131,641	25,443	6,157,084	5,737,517	419,567
Total Other Financing Sources:	6,131,641	25,443	6,157,084	5,737,517	419,567
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 24	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 271,041	$ 34,540	$ 305,581	$ 305,581	
Grades 1-5 - Salaries of Teachers	1,407,520	(29,454)	1,378,066	1,378,066	
Grades 6-8 - Salaries of Teachers	390,991	127,073	518,064	518,064	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	180,272	6,887	187,159	175,540	$ 11,619
General Supplies	101,850		101,850	101,609	241
Textbooks	11,000		11,000	10,827	173
Other Objects	7,600	-	7,600	3,625	3,975
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,370,274	139,046	2,509,320	2,493,312	16,008
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	52,169	(52,169)			
Other Salaries for Instruction		52,169	52,169	25,343	26,826
General Supplies	1,500		1,500	1,482	18
Textbooks	1,000	-	1,000	1,000	-
Total Learning and/or Language Disabilities	54,669	-	54,669	27,825	26,844
Behavioral Disabilities:					
Salaries of Teachers	147,026	16,410	163,436	163,436	
Other Salaries for Instruction	35,645	7,485	43,130	38,082	5,048
General Supplies	1,500		1,500	1,500	
Textbooks	1,000	-	1,000	1,000	-
Total Behavioral Disabilities	185,171	23,895	209,066	204,018	5,048
Resource Room/Resource Center:					
Salaries of Teachers	125,520	25,382	150,902	150,902	
General Supplies	1,000		1,000	988	12
Textbooks	1,000	-	1,000	761	239
Total Resource Room/Resource Center	127,520	25,382	152,902	152,651	251
TOTAL SPECIAL EDUCATION - INSTRUCTION	367,360	49,277	416,637	384,494	32,143
Bilingual Education - Instruction					
Salaries of Teachers	547,559		547,559	484,976	62,583
Other Salaries for Instruction	50,219	448	50,667	50,667	
General Supplies	34,500		34,500	33,967	533
Textbooks	2,000	-	2,000	1,961	39
Total Bilingual Education - Instruction	634,278	448	634,726	571,571	63,155
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094		3,094
Other Salaries for Instruction	2,184	1,678	3,862	-	3,862
Total Before/After School Programs - Instruction	5,278	1,678	6,956	-	6,956
Total Before/After School Programs	5,278	1,678	6,956	-	6,956
Total Instruction and At-Risk Programs	3,377,190	190,449	3,567,639	3,449,377	118,262
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	339	8,539	4,490	4,049
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200	6,058	2,142
Supplies and Materials	100	-	100	98	2
Total Undistributed Expend. - Attend. & Social Work	16,500	339	16,839	10,646	6,193
Undistributed Expenditures - Health Services					
Salaries	97,095	(27,000)	70,095	69,976	119
Supplies and Materials	300	-	300	295	5
Total Undistributed Expenditures - Health Services	97,395	(27,000)	70,395	70,271	124
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	101,996	(44,707)	57,289	49,579	7,710
Supplies and Materials	100	-	100		100
Total Undist. Expend. - Guidance Services	102,096	(44,707)	57,389	49,579	7,810

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 24	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	$ 500	-	$ 500	$ 492	$ 8
Total Undist. Expend. - Improvement of Inst. Serv.	500	-	500	492	8
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	98,858	$ (48,006)	50,852	50,852	
Supplies and Materials	10,000	-	10,000	9,990	10
Total Undist. Expend. - Edu. Media Serv./Sch. Library	108,858	(48,006)	60,852	60,842	10
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Servic	8,000	-	8,000		8,000
Total Undist. Expend. - Instructional Staff Training Serv.	8,000	-	8,000	-	8,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	194,278	44,507	238,785	238,785	
Salaries of Secretarial and Clerical Assistants	97,806	(3,978)	93,828	84,150	9,678
Other Purchased Services (400-500 series)	300		300		300
Supplies and Materials	10,000	-	10,000	9,873	127
Total Undist. Expend. - Support Serv. - School Admin.	302,384	40,529	342,913	332,808	10,105
Undist. Expend. - Security					
Salaries	44,795	-	44,795	37,630	7,165
Total Undist. Expend. - Security	44,795	-	44,795	37,630	7,165
Total Undist. Expend. - Oper. & Maint. Of Plant	44,795	-	44,795	37,630	7,165
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	6,000	-	6,000	3,310	2,690
Total Undist. Expend. - Student Transportation Serv.	6,000	-	6,000	3,310	2,690
UNALLOCATED BENEFITS					
Social Security Contributions	49,944	5,175	55,119	55,119	
Other Retirement Contributions - Regular	12,011	886	12,897	12,897	
Health Benefits	974,054	-	974,054	839,031	135,023
TOTAL UNALLOCATED BENEFITS	1,036,009	6,061	1,042,070	907,047	135,023
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,036,009	6,061	1,042,070	907,047	135,023
TOTAL UNDISTRIBUTED EXPENDITURES	1,722,537	(72,784)	1,649,753	1,472,625	177,128
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,099,727	117,665	5,217,392	4,922,002	295,390
TOTAL SCHOOL BASED EXPENDITURES	5,099,727	117,665	5,217,392	4,922,002	295,390
Other Financing Sources:					
Operating Transfer In	5,099,727	117,665	5,217,392	4,922,002	295,390
Total Other Financing Sources:	5,099,727	117,665	5,217,392	4,922,002	295,390
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 25	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 296,885	$ 7,968	$ 304,853	$ 304,853	
Grades 1-5 - Salaries of Teachers	1,316,075	(23,971)	1,292,104	1,292,104	
Grades 6-8 - Salaries of Teachers	1,003,507	(20,155)	983,352	891,645	$ 91,707
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	138,522		138,522	132,608	5,914
Purchased Technical Services	170	2,300	2,470	2,217	253
Other Purchased Services (400-500 series)	998		998	875	123
General Supplies	92,249	(1,400)	90,849	90,320	529
Textbooks	13,000		13,000	12,926	74
Other Objects	5,340	-	5,340	1,500	3,840
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,866,746	(35,258)	2,831,488	2,729,048	102,440
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	120,875	45,697	166,572	166,572	
Other Salaries for Instruction	64,433	10,579	75,012	75,012	
Other Purchased Services (400-500 series)	44		44	40	4
General Supplies	4,410		4,410	4,409	1
Textbooks	2,000		2,000	1,950	50
Other Objects	320	-	320	120	200
Total Learning and/or Language Disabilities	192,082	56,276	248,358	248,103	255
Resource Room/Resource Center:					
Salaries of Teachers	206,320	9,873	216,193	216,193	
Other Purchased Services (400-500 series)	77		77	75	2
General Supplies	7,672		7,672	7,619	53
Textbooks	1,555		1,555	1,383	172
Other Objects	427	-	427	220	207
Total Resource Room/Resource Center	216,051	9,873	225,924	225,490	434
TOTAL SPECIAL EDUCATION - INSTRUCTION	408,133	66,149	474,282	473,593	689
Bilingual Education - Instruction					
Salaries of Teachers	166,355	1,968	168,323	168,323	
Other Purchased Services (400-500 series)	139		139	135	4
General Supplies	14,018		14,018	13,919	99
Textbooks	2,600		2,600	2,455	145
Other Objects	707	-	707	320	387
Total Bilingual Education - Instruction	183,819	1,968	185,787	185,152	635
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	-	3,094
Total Before/After School Programs - Instruction	3,094	-	3,094	-	3,094
Total Before/After School Programs	3,094	-	3,094	-	3,094
Total Instruction and At-Risk Programs	3,461,792	32,859	3,494,651	3,387,793	106,858
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	498	8,698	8,698	
Supplies and Materials	133	-	133	131	2
Total Undistributed Expend. - Attend. & Social Work	8,333	498	8,831	8,829	2
Undistributed Expenditures - Health Services					
Salaries	93,644	2,769	96,413	96,413	
Supplies and Materials	621	-	621	619	2
Total Undistributed Expenditures - Health Services	94,265	2,769	97,034	97,032	2
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	101,996	3,101	105,097	105,097	
Supplies and Materials	932	-	932	904	28
Total Undist. Expend. - Guidance Services	102,928	3,101	106,029	106,001	28

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 25	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	$ 3,393	-	$ 3,393	$ 3,391	$ 2
Total Undist. Expend. - Improvement of Inst. Serv.	3,393	-	3,393	3,391	2
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	97,458	$ 9,283	106,741	106,741	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	97,458	9,283	106,741	106,741	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	379,719	10,233	389,952	389,952	
Salaries of Secretarial and Clerical Assistants	97,106	4,205	101,311	101,311	
Other Purchased Services (400-500 series)	980		980		980
Supplies and Materials	10,655		10,655	10,526	129
Other Objects	500	-	500		500
Total Undist. Expend. - Support Serv. - School Admin.	488,960	14,438	503,398	501,789	1,609
Undist. Expend. - Custodial Services					
General Supplies	2,000	(900)	1,100	-	1,100
Total Undist. Expend. - Custodial Services	2,000	(900)	1,100	-	1,100
Undist. Expend. - Security					
Salaries	51,496	1,515	53,011	53,011	
General Supplies	110	-	110	100	10
Total Undist. Expend. - Security	51,606	1,515	53,121	53,111	10
Total Undist. Expend. - Oper. & Maint. Of Plant	53,606	615	54,221	53,111	1,110
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,700	-	5,700	-	5,700
Total Undist. Expend. - Student Transportation Serv.	5,700	-	5,700	-	5,700
UNALLOCATED BENEFITS					
Social Security Contributions	42,327	10,563	52,890	52,890	
Other Retirement Contributions - Regular	13,549	444	13,993	13,993	
Health Benefits	912,816	-	912,816	743,996	168,820
TOTAL UNALLOCATED BENEFITS	968,692	11,007	979,699	810,879	168,820
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	968,692	11,007	979,699	810,879	168,820
TOTAL UNDISTRIBUTED EXPENDITURES	1,823,335	41,711	1,865,046	1,687,773	177,273
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	5,285,127	74,570	5,359,697	5,075,566	284,131
TOTAL SCHOOL BASED EXPENDITURES	5,285,127	74,570	5,359,697	5,075,566	284,131
Other Financing Sources:					
Operating Transfer In	5,285,127	74,570	5,359,697	5,075,566	284,131
Total Other Financing Sources:	5,285,127	74,570	5,359,697	5,075,566	284,131
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 26	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 111,425	$ 3,428	$ 114,853	$ 114,853	
Grades 1-5 - Salaries of Teachers	1,196,992	(325,654)	871,338	868,329	$ 3,009
Grades 6-8 - Salaries of Teachers	961,697	92,116	1,053,813	1,038,037	15,776
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	88,266		88,266	69,753	18,513
Purchased Professional-Educational Services	6,000		6,000		6,000
Purchased Technical Services	2,400		2,400	380	2,020
General Supplies	103,500	2,000	105,500	103,501	1,999
Textbooks	10,000		10,000	9,565	435
Other Objects	6,200	-	6,200	-	6,200
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,486,480	(228,110)	2,258,370	2,204,418	53,952
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	56,631		56,631	56,126	505
Other Salaries for Instruction	46,881		46,881	46,112	769
General Supplies	2,000		2,000	2,000	
Textbooks	2,000	-	2,000	1,688	312
Total Learning and/or Language Disabilities	107,512	-	107,512	105,926	1,586
Resource Room/Resource Center:					
Salaries of Teachers	424,074	4,080	428,154	387,307	40,847
Total Resource Room/Resource Center	424,074	4,080	428,154	387,307	40,847
TOTAL SPECIAL EDUCATION - INSTRUCTION	531,586	4,080	535,666	493,233	42,433
Bilingual Education - Instruction					
Salaries of Teachers	-	73,254	73,254	73,254	-
Total Bilingual Education - Instruction	-	73,254	73,254	73,254	-
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	-	3,094
Total Before/After School Programs - Instruction	3,094	-	3,094	-	3,094
Total Before/After School Programs	3,094	-	3,094	-	3,094
Total Instruction and At-Risk Programs	3,021,160	(150,776)	2,870,384	2,770,905	99,479
Undistributed Expend. - Attend. & Social Work					
Salaries	4,920	187	5,107	4,363	744
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200	5,773	2,427
Supplies and Materials	200	-	200	200	-
Total Undistributed Expend. - Attend. & Social Work	13,320	187	13,507	10,336	3,171
Undistributed Expenditures - Health Services					
Salaries	93,644	2,034	95,678	95,678	
Supplies and Materials	200	-	200	186	14
Total Undistributed Expenditures - Health Services	93,844	2,034	95,878	95,864	14
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	97,796		97,796	70,711	27,085
Supplies and Materials	500	-	500	500	-
Total Undist. Expend. - Guidance Services	98,296	-	98,296	71,211	27,085
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	51,223	53,874	105,097	105,097	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	51,223	53,874	105,097	105,097	-
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	500		500		500
Supplies and Materials	500	-	500	500	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,000	-	1,000	500	500

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 26	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 321,297	$ (11,831)	$ 309,466	$ 309,466	
Salaries of Secretarial and Clerical Assistants	100,456	2,604	103,060	103,060	
Other Purchased Services (400-500 series)	4,700		4,700	2,999	$ 1,701
Supplies and Materials	8,000		8,000	7,979	21
Other Objects	2,000	(2,000)			-
Total Undist. Expend. - Support Serv. - School Admin.	436,453	(11,227)	425,226	423,504	1,722
Undist. Expend. - Custodial Services					
General Supplies	1,200	-	1,200	1,066	134
Total Undist. Expend. - Custodial Services	1,200	-	1,200	1,066	134
Undist. Expend. - Security					
General Supplies	-	1,769	1,769	1,769	-
Total Undist. Expend. - Security	-	1,769	1,769	1,769	-
Total Undist. Expend. - Oper. & Maint. Of Plant	1,200	1,769	2,969	2,835	134
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,100	-	4,100	3,373	727
Total Undist. Expend. - Student Transportation Serv.	4,100	-	4,100	3,373	727
UNALLOCATED BENEFITS					
Social Security Contributions	31,983	5,759	37,742	37,742	
Other Retirement Contributions - Regular	11,722		11,722	11,193	529
Health Benefits	828,189	-	828,189	646,265	181,924
TOTAL UNALLOCATED BENEFITS	871,894	5,759	877,653	695,200	182,453
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	871,894	5,759	877,653	695,200	182,453
TOTAL UNDISTRIBUTED EXPENDITURES	1,571,330	52,396	1,623,726	1,407,920	215,806
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,592,490	(98,380)	4,494,110	4,178,825	315,285
TOTAL SCHOOL BASED EXPENDITURES	4,592,490	(98,380)	4,494,110	4,178,825	315,285
Other Financing Sources:					
Operating Transfer In	4,592,490	(98,380)	4,494,110	4,178,825	315,285
Total Other Financing Sources:	4,592,490	(98,380)	4,494,110	4,178,825	315,285
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 27	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 266,257		$ 266,257	$ 260,712	$ 5,545
Grades 1-5 - Salaries of Teachers	1,880,705	$ (165,787)	1,714,918	1,683,261	31,657
Grades 6-8 - Salaries of Teachers	872,092	99,669	971,761	844,309	127,452
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	227,738		227,738	210,207	17,531
Other Purchased Services (400-500 series)	16,818		16,818	16,744	74
General Supplies	140,000	10,000	150,000	134,237	15,763
Textbooks	10,000		10,000	9,972	28
Other Objects	6,293	-	6,293	-	6,293
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,419,903	(56,118)	3,363,785	3,159,442	204,343
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	108,874	1,265	110,139	110,139	
Other Salaries for Instruction	124,794		124,794	77,555	47,239
General Supplies	1,500		1,500	1,045	455
Textbooks	500	-	500		500
Total Learning and/or Language Disabilities	235,668	1,265	236,933	188,739	48,194
Resource Room/Resource Center:					
Salaries of Teachers	361,509	11,475	372,984	372,984	
General Supplies	1,200	-	1,200	547	653
Total Resource Room/Resource Center	362,709	11,475	374,184	373,531	653
TOTAL SPECIAL EDUCATION - INSTRUCTION	598,377	12,740	611,117	562,270	48,847
Bilingual Education - Instruction					
Salaries of Teachers	164,610	2,820	167,430	165,744	1,686
General Supplies	550		550	544	6
Textbooks	150	-	150	-	150
Total Bilingual Education - Instruction	165,310	2,820	168,130	166,288	1,842
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094	153	2,941
Other Salaries for Instruction	2,184	-	2,184	156	2,028
Total Before/After School Programs - Instruction	5,278	-	5,278	309	4,969
Total Before/After School Programs	5,278	-	5,278	309	4,969
Total Instruction and At-Risk Programs	4,188,868	(40,558)	4,148,310	3,888,309	260,001
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	5,778	13,978	13,978	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200		8,200	1,908	6,292
Supplies and Materials	500	-	500		500
Total Undistributed Expend. - Attend. & Social Work	16,900	5,778	22,678	15,886	6,792
Undistributed Expenditures - Health Services					
Salaries	92,944		92,944	75,976	16,968
Supplies and Materials	750	-	750	698	52
Total Undistributed Expenditures - Health Services	93,694	-	93,694	76,674	17,020
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	103,593	3,148	106,741	106,741	
Supplies and Materials	1,800	-	1,800	1,079	721
Total Undist. Expend. - Guidance Services	105,393	3,148	108,541	107,820	721
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,750	(1,750)	-	-	-
Total Undist. Expend. - Improvement of Inst. Serv.	1,750	(1,750)	-	-	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000	51,321	106,321	106,321	
Supplies and Materials	16,150	(4,660)	11,490	11,478	12
Total Undist. Expend. - Edu. Media Serv./Sch. Library	71,150	46,661	117,811	117,799	12

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 27	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Servic	$ 1,590	$ 6,410	$ 8,000	$ 8,000	-
Total Undist. Expend. - Instructional Staff Training Serv.	1,590	6,410	8,000	8,000	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	264,103	7,915	272,018	272,018	
Salaries of Secretarial and Clerical Assistants	98,556	1,962	100,518	98,802	$ 1,716
Other Purchased Services (400-500 series)	1,500		1,500		1,500
Supplies and Materials	8,000		8,000	7,133	867
Other Objects	300	-	300	237	63
Total Undist. Expend. - Support Serv. - School Admin.	372,459	9,877	382,336	378,190	4,146
Undist. Expend. - Custodial Services					
General Supplies	1,650	-	1,650	1,088	562
Total Undist. Expend. - Custodial Services	1,650	-	1,650	1,088	562
Undist. Expend. - Security					
Salaries	53,746	(24,000)	29,746	29,661	85
Total Undist. Expend. - Security	53,746	(24,000)	29,746	29,661	85
Total Undist. Expend. - Oper. & Maint. Of Plant	55,396	(24,000)	31,396	30,749	647
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,749	-	3,749	2,311	1,438
Total Undist. Expend. - Student Transportation Serv.	3,749	-	3,749	2,311	1,438
UNALLOCATED BENEFITS					
Social Security Contributions	56,330	4,979	61,309	61,309	
Other Retirement Contributions - Regular	14,446	2,278	16,724	16,724	
Health Benefits	1,229,830	-	1,229,830	939,109	290,721
TOTAL UNALLOCATED BENEFITS	1,300,606	7,257	1,307,863	1,017,142	290,721
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,300,606	7,257	1,307,863	1,017,142	290,721
TOTAL UNDISTRIBUTED EXPENDITURES	2,022,687	53,381	2,076,068	1,754,571	321,497
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,211,555	12,823	6,224,378	5,642,880	581,498
CAPITAL OUTLAY					
Equipment					
Special Education - Instruction:					
Undistributed Expenditures - Security	10,000	(10,000)	-	-	-
Total Equipment	10,000	(10,000)	-	-	-
TOTAL CAPITAL OUTLAY	10,000	(10,000)	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	6,221,555	2,823	6,224,378	5,642,880	581,498
Other Financing Sources:					
Operating Transfer In	6,221,555	2,823	6,224,378	5,642,880	581,498
Total Other Financing Sources:	6,221,555	2,823	6,224,378	5,642,880	581,498
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 28	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 307,985	$ 5,595	$ 313,580	$ 300,104	$ 13,476
Grades 1-5 - Salaries of Teachers	1,444,844	(20,000)	1,424,844	1,407,007	17,837
Grades 6-8 - Salaries of Teachers	55,000	(55,000)			
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	151,221		151,221	136,898	14,323
General Supplies	69,203		69,203	48,994	20,209
Textbooks	2,765		2,765	2,732	33
Other Objects	2,816	-	2,816		2,816
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,033,834	(69,405)	1,964,429	1,895,735	68,694
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	210,280	(34,852)	175,428	114,910	60,518
Other Salaries for Instruction	99,764		99,764	87,333	12,431
General Supplies	5,586		5,586	5,053	533
Textbooks	900		900	895	5
Other Objects	264	-	264		264
Total Cognitive - Mild	316,794	(34,852)	281,942	208,191	73,751
Cognitive - Moderate:					
Salaries of Teachers	50,219	(50,219)			
Other Salaries for Instruction	-	50,219	50,219	46,799	3,420
Total Cognitive - Moderate	50,219	-	50,219	46,799	3,420
Learning and/or Language Disabilities:					
Salaries of Teachers	111,634	45,009	156,643	156,643	
Other Salaries for Instruction	128,801		128,801	76,257	52,544
General Supplies	6,212		6,212	4,924	1,288
Textbooks	824		824	821	3
Other Objects	214	-	214		214
Total Learning and/or Language Disabilities	247,685	45,009	292,694	238,645	54,049
Behavioral Disabilities:					
Salaries of Teachers	118,778	51,309	170,087	170,087	
Other Salaries for Instruction	66,231	42,976	109,207	102,181	7,026
General Supplies	3,940		3,940	3,923	17
Textbooks	714		714	686	28
Other Objects	96	-	96		96
Total Behavioral Disabilities	189,759	94,285	284,044	276,877	7,167
Multiple Disabilities:					
Salaries of Teachers	150,087		150,087	124,915	25,172
Other Salaries for Instruction	38,441	(29,000)	9,441	8,846	595
General Supplies	3,278		3,278	949	2,329
Textbooks	1,006		1,006	973	33
Other Objects	216	-	216		216
Total Multiple Disabilities	193,028	(29,000)	164,028	135,683	28,345
Resource Room/Resource Center:					
Salaries of Teachers	108,874	21,011	129,885	129,885	
General Supplies	4,000	-	4,000	3,589	411
Total Resource Room/Resource Center	112,874	21,011	133,885	133,474	411
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,110,359	96,453	1,206,812	1,039,669	167,143
Bilingual Education - Instruction					
Salaries of Teachers	121,337		121,337	117,762	3,575
General Supplies	8,750	-	8,750	6,999	1,751
Total Bilingual Education - Instruction	130,087	-	130,087	124,761	5,326

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 28	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Before/After School Programs - Instruction					
Salaries of Teachers	$ 3,094		$ 3,094		$ 3,094
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	5,278	-	5,278	-	5,278
Total Before/After School Programs	5,278	-	5,278	-	5,278
Total Instruction and At-Risk Programs	3,279,558	$ 27,048	3,306,606	$ 3,060,165	246,441
Undistributed Expend. - Attend. & Social Work					
Salaries	3,280	200	3,480	3,456	24
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	4,449	3,751
Total Undistributed Expend. - Attend. & Social Work	11,480	200	11,680	7,905	3,775
Undistributed Expenditures - Health Services					
Salaries	93,644		93,644	75,975	17,669
Supplies and Materials	620	-	620		620
Total Undistributed Expenditures - Health Services	94,264	-	94,264	75,975	18,289
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	34,437	1,135	35,572	35,572	
Supplies and Materials	1,240	-	1,240	785	455
Total Undist. Expend. - Guidance Services	35,677	1,135	36,812	36,357	455
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	2,000	-	2,000	2,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	2,000	-	2,000	2,000	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000		55,000		55,000
Supplies and Materials	4,289	-	4,289	-	4,289
Total Undist. Expend. - Edu. Media Serv./Sch. Library	59,289	-	59,289	-	59,289
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	264,946	(77,268)	187,678	178,809	8,869
Salaries of Secretarial and Clerical Assistants	97,806	(14,030)	83,776	83,776	
Other Purchased Services (400-500 series)	2,600		2,600		2,600
Supplies and Materials	7,063		7,063	6,347	716
Other Objects	459	-	459	269	190
Total Undist. Expend. - Support Serv. - School Admin.	372,874	(91,298)	281,576	269,201	12,375
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,195	-	2,195	-	2,195
Total Undist. Expend. - Student Transportation Serv.	2,195	-	2,195	-	2,195
UNALLOCATED BENEFITS					
Social Security Contributions	57,254	2,229	59,483	59,483	
Other Retirement Contributions - Regular	7,020	1,868	8,888	8,888	
Health Benefits	1,003,118	-	1,003,118	747,816	255,302
TOTAL UNALLOCATED BENEFITS	1,067,392	4,097	1,071,489	816,187	255,302
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,067,392	4,097	1,071,489	816,187	255,302
TOTAL UNDISTRIBUTED EXPENDITURES	1,645,171	(85,866)	1,559,305	1,207,625	351,680
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,924,729	(58,818)	4,865,911	4,267,790	598,121
TOTAL SCHOOL BASED EXPENDITURES	4,924,729	(58,818)	4,865,911	4,267,790	598,121
Other Financing Sources:					
Operating Transfer In	4,924,729	(58,818)	4,865,911	4,267,790	598,121
Total Other Financing Sources:	4,924,729	(58,818)	4,865,911	4,267,790	598,121
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 29	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 206,329		$ 206,329	$ 149,774	$ 56,555
Grades 1-5 - Salaries of Teachers	837,532	$ 167,697	1,005,229	1,005,229	
Grades 6-8 - Salaries of Teachers	55,000	(55,000)			
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	117,859		117,859	115,457	2,402
General Supplies	55,700		55,700	51,984	3,716
Textbooks	8,000	-	8,000	4,501	3,499
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,280,420	112,697	1,393,117	1,326,945	66,172
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	73,058		73,058	59,463	13,595
Other Salaries for Instruction	93,776	(15,000)	78,776	42,229	36,547
Total Learning and/or Language Disabilities	166,834	(15,000)	151,834	101,692	50,142
Multiple Disabilities:					
Salaries of Teachers	56,733	1,765	58,498	58,498	
Textbooks	4,000	-	4,000	3,337	663
Total Multiple Disabilities	60,733	1,765	62,498	61,835	663
Resource Room/Resource Center:					
Salaries of Teachers	154,475	(54,000)	100,475	99,815	660
General Supplies	1,000	-	1,000	552	448
Total Resource Room/Resource Center	155,475	(54,000)	101,475	100,367	1,108
TOTAL SPECIAL EDUCATION - INSTRUCTION	383,042	(67,235)	315,807	263,894	51,913
Bilingual Education - Instruction					
Salaries of Teachers	303,779	(14,105)	289,674	264,892	24,782
General Supplies	2,000		2,000	1,886	114
Textbooks	1,000	-	1,000	742	258
Total Bilingual Education - Instruction	306,779	(14,105)	292,674	267,520	25,154
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	-	3,094
Total Before/After School Programs - Instruction	3,094	-	3,094	-	3,094
Total Before/After School Programs	3,094	-	3,094	-	3,094
Total Instruction and At-Risk Programs	1,973,335	31,357	2,004,692	1,858,359	146,333
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	(1,895)	6,305	5,533	772
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	248	8,448	8,448	-
Total Undistributed Expend. - Attend. & Social Work	16,400	(1,647)	14,753	13,981	772
Undistributed Expenditures - Health Services					
Salaries	93,644	2,769	96,413	96,413	
Supplies and Materials	300	-	300	240	60
Total Undistributed Expenditures - Health Services	93,944	2,769	96,713	96,653	60
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	39,477	3,219	42,696	42,696	
Supplies and Materials	300	-	300	299	1
Total Undist. Expend. - Guidance Services	39,777	3,219	42,996	42,995	1
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	2,100	-	2,100	1,843	257
Total Undist. Expend. - Improvement of Inst. Serv.	2,100	-	2,100	1,843	257
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000	(6,500)	48,500		48,500
Supplies and Materials	5,000	(807)	4,193	847	3,346
Total Undist. Expend. - Edu. Media Serv./Sch. Library	60,000	(7,307)	52,693	847	51,846

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 29	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 123,259	$ 5,504	$ 128,763	$ 128,763	
Salaries of Secretarial and Clerical Assistants	48,553	1,428	49,981	49,981	
Supplies and Materials	2,000	807	2,807	2,158	$ 649
Total Undist. Expend. - Support Serv. - School Admin.	173,812	7,739	181,551	180,902	649
Undist. Expend. - Custodial Services					
General Supplies	600	-	600	427	173
Total Undist. Expend. - Custodial Services	600	-	600	427	173
Total Undist. Expend. - Oper. & Maint. Of Plant	600	-	600	427	173
UNALLOCATED BENEFITS					
Social Security Contributions	33,091		33,091	28,582	4,509
Other Retirement Contributions - Regular	10,787		10,787	6,169	4,618
Health Benefits	582,056	-	582,056	394,309	187,747
TOTAL UNALLOCATED BENEFITS	625,934	-	625,934	429,060	196,874
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	625,934	-	625,934	429,060	196,874
TOTAL UNDISTRIBUTED EXPENDITURES	1,012,567	4,773	1,017,340	766,708	250,632
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,985,902	36,130	3,022,032	2,625,067	396,965
TOTAL SCHOOL BASED EXPENDITURES	2,985,902	36,130	3,022,032	2,625,067	396,965
Other Financing Sources:					
Operating Transfer In	2,985,902	36,130	3,022,032	2,625,067	396,965
Total Other Financing Sources:	2,985,902	36,130	3,022,032	2,625,067	396,965
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 30	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 669,070		$ 669,070	$ 645,941	$ 23,129
Grades 1-5 - Salaries of Teachers	1,707,456	$ (347,490)	1,359,966	1,359,461	505
Grades 6-8 - Salaries of Teachers	954,199	(40,253)	913,946	909,296	4,650
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	490,119	1,720	491,839	491,839	
Purchased Professional-Educational Services	20,100	(20,100)			
Purchased Technical Services	300		300		300
General Supplies	121,310		121,310	121,201	109
Textbooks	10,000		10,000	10,000	
Other Objects	10,000	-	10,000	9,246	754
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,982,554	(406,123)	3,576,431	3,546,984	29,447
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	314,460	(14,500)	299,960	224,014	75,946
Other Salaries for Instruction	148,049		148,049	142,517	5,532
General Supplies	6,000		6,000	5,771	229
Textbooks	500	-	500	500	-
Total Learning and/or Language Disabilities	469,009	(14,500)	454,509	372,802	81,707
Behavioral Disabilities:					
Salaries of Teachers	55,392	803	56,195	56,195	
Other Salaries for Instruction	31,937		31,937	31,921	16
General Supplies	1,200		1,200	1,200	
Textbooks	500	-	500	500	-
Total Behavioral Disabilities	89,029	803	89,832	89,816	16
Resource Room/Resource Center:					
Salaries of Teachers	371,705	88,930	460,635	455,145	5,490
General Supplies	3,000	-	3,000	3,000	-
Total Resource Room/Resource Center	374,705	88,930	463,635	458,145	5,490
Autism:					
Salaries of Teachers	97,324	77,457	174,781	174,781	
Other Salaries for Instruction	124,350	92,395	216,745	216,745	
General Supplies	6,000		6,000	6,000	
Textbooks	500	-	500	463	37
Total Autism	228,174	169,852	398,026	397,989	37
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,160,917	245,085	1,406,002	1,318,752	87,250
Bilingual Education - Instruction					
Salaries of Teachers	419,483	19,593	439,076	439,076	
General Supplies	7,000		7,000	7,000	
Textbooks	3,000	-	3,000	2,941	59
Total Bilingual Education - Instruction	429,483	19,593	449,076	449,017	59
Before/After School Programs - Instruction					
Salaries of Teachers	4,641	20,100	24,741	16,560	8,181
Other Salaries for Instruction	6,552	-	6,552	-	6,552
Total Before/After School Programs - Instruction	11,193	20,100	31,293	16,560	14,733
Total Before/After School Programs	11,193	20,100	31,293	16,560	14,733
Total Instruction and At-Risk Programs	5,584,147	(121,345)	5,462,802	5,331,313	131,489
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	994	9,194	9,194	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	3,576	11,776	11,776	
Supplies and Materials	500	-	500	-	500
Total Undistributed Expend. - Attend. & Social Work	16,900	4,570	21,470	20,970	500

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 30	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	$ 153,452	$ 3,481	$ 156,933	$ 156,933	
Supplies and Materials	1,000	-	1,000	1,000	-
Total Undistributed Expenditures - Health Services	154,452	3,481	157,933	157,933	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	103,593		103,593	83,272	$ 20,321
Supplies and Materials	1,000	-	1,000	999	1
Total Undist. Expend. - Guidance Services	104,593	-	104,593	84,271	20,322
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	1,000		1,000	1,000	
Other Objects	90	-	90	89	1
Total Undist. Expend. - Improvement of Inst. Serv.	1,090	-	1,090	1,089	1
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	103,593	3,148	106,741	106,741	
Supplies and Materials	10,000	-	10,000	9,896	104
Total Undist. Expend. - Edu. Media Serv./Sch. Library	113,593	3,148	116,741	116,637	104
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	1,000	-	1,000	-	1,000
Total Undist. Expend. - Instructional Staff Training Serv.	1,000	-	1,000	-	1,000
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	351,592		351,592	349,804	1,788
Salaries of Secretarial and Clerical Assistants	178,901	(12,314)	166,587	166,587	
Other Purchased Services (400-500 series)	500		500		500
Supplies and Materials	4,000		4,000	4,000	
Other Objects	500	-	500	500	-
Total Undist. Expend. - Support Serv. - School Admin.	535,493	(12,314)	523,179	520,891	2,288
Undist. Expend. - Security					
Salaries	86,633	2,639	89,272	89,272	
General Supplies	1,000	-	1,000	-	1,000
Total Undist. Expend. - Security	87,633	2,639	90,272	89,272	1,000
Total Undist. Expend. - Oper. & Maint. Of Plant	87,633	2,639	90,272	89,272	1,000
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	8,000	-	8,000	6,354	1,646
Total Undist. Expend. - Student Transportation Serv.	8,000	-	8,000	6,354	1,646
UNALLOCATED BENEFITS					
Social Security Contributions	96,845	26,303	123,148	123,148	
Other Retirement Contributions - Regular	12,641	5,598	18,239	18,239	
Health Benefits	1,603,356	-	1,603,356	1,311,327	292,029
TOTAL UNALLOCATED BENEFITS	1,712,842	31,901	1,744,743	1,452,714	292,029
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,712,842	31,901	1,744,743	1,452,714	292,029
TOTAL UNDISTRIBUTED EXPENDITURES	2,735,596	33,425	2,769,021	2,450,131	318,890
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	8,319,743	(87,920)	8,231,823	7,781,444	450,379
TOTAL SCHOOL BASED EXPENDITURES	8,319,743	(87,920)	8,231,823	7,781,444	450,379
Other Financing Sources:					
Operating Transfer In	8,319,743	(87,920)	8,231,823	7,781,444	450,379
Total Other Financing Sources:	8,319,743	(87,920)	8,231,823	7,781,444	450,379
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 33 EWK	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 210,009	$ (21,159)	$ 188,850	$ 188,850	
Grades 1-5 - Salaries of Teachers	1,069,433	(21,167)	1,048,266	1,048,266	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	133,107		133,107	119,242	$ 13,865
General Supplies	60,551		60,551	41,899	18,652
Textbooks	12,000	-	12,000	2,719	9,281
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,485,100	(42,326)	1,442,774	1,400,976	41,798
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	166,137	(3,256)	162,881	107,461	55,420
Other Salaries for Instruction	103,138	2,343	105,481	105,481	
General Supplies	8,000		8,000	6,390	1,610
Textbooks	2,000	-	2,000		2,000
Total Learning and/or Language Disabilities	279,275	(913)	278,362	219,332	59,030
Multiple Disabilities:					
Salaries of Teachers	104,385	61,783	166,168	166,168	
Other Salaries for Instruction	81,392		81,392	78,682	2,710
General Supplies	7,000		7,000	2,131	4,869
Textbooks	2,999	-	2,999	285	2,714
Total Multiple Disabilities	195,776	61,783	257,559	247,266	10,293
Resource Room/Resource Center:					
Salaries of Teachers	190,788	9,793	200,581	196,501	4,080
Total Resource Room/Resource Center	190,788	9,793	200,581	196,501	4,080
TOTAL SPECIAL EDUCATION - INSTRUCTION	665,839	70,663	736,502	663,099	73,403
Bilingual Education - Instruction					
Salaries of Teachers	200,799	6,108	206,907	206,907	
Other Salaries for Instruction	51,496	1,575	53,071	53,071	
General Supplies	1,000		1,000	700	300
Textbooks	950	-	950	-	950
Total Bilingual Education - Instruction	254,245	7,683	261,928	260,678	1,250
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094		3,094
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	5,278	-	5,278	-	5,278
Total Before/After School Programs	5,278	-	5,278	-	5,278
Total Instruction and At-Risk Programs	2,410,462	36,020	2,446,482	2,324,753	121,729
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	(3,127)	5,073	5,073	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	5,408	2,792
Total Undistributed Expend. - Attend. & Social Work	16,400	(3,127)	13,273	10,481	2,792
Undistributed Expenditures - Health Services					
Salaries	100,399	2,069	102,468	93,108	9,360
Total Undistributed Expenditures - Health Services	100,399	2,069	102,468	93,108	9,360
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	59,215	-	59,215	37,743	21,472
Total Undist. Expend. - Guidance Services	59,215	-	59,215	37,743	21,472
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000	47,331	102,331	102,331	
Supplies and Materials	2,000	-	2,000	1,150	850
Total Undist. Expend. - Edu. Media Serv./Sch. Library	57,000	47,331	104,331	103,481	850

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 33 EWK	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 114,854	$ 7,266	$ 122,120	$ 122,120	
Salaries of Secretarial and Clerical Assistants	49,253	1,463	50,716	50,716	
Other Purchased Services (400-500 series)	1,000		1,000		$ 1,000
Supplies and Materials	5,000		5,000	4,494	506
Other Objects	1,000	-	1,000		1,000
Total Undist. Expend. - Support Serv. - School Admin.	171,107	8,729	179,836	177,330	2,506
Undist. Expend. - Security					
Salaries	52,197	-	52,197	46,300	5,897
Total Undist. Expend. - Security	52,197	-	52,197	46,300	5,897
Total Undist. Expend. - Oper. & Maint. Of Plant	52,197	-	52,197	46,300	5,897
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,000	-	4,000	-	4,000
Total Undist. Expend. - Student Transportation Serv.	4,000	-	4,000	-	4,000
UNALLOCATED BENEFITS					
Social Security Contributions	43,955	6,340	50,295	50,295	
Other Retirement Contributions - Regular	5,812	2,489	8,301	8,301	
Health Benefits	699,959	-	699,959	556,260	143,699
TOTAL UNALLOCATED BENEFITS	749,726	8,829	758,555	614,856	143,699
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	749,726	8,829	758,555	614,856	143,699
TOTAL UNDISTRIBUTED EXPENDITURES	1,210,044	63,831	1,273,875	1,083,299	190,576
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,620,506	99,851	3,720,357	3,408,052	312,305
TOTAL SCHOOL BASED EXPENDITURES	3,620,506	99,851	3,720,357	3,408,052	312,305
Other Financing Sources:					
Operating Transfer In	3,620,506	99,851	3,720,357	3,408,052	312,305
Total Other Financing Sources:	3,620,506	99,851	3,720,357	3,408,052	312,305
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 34 RC	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 55,712	$ 1,715	$ 57,427	$ 57,427	
Grades 1-5 - Salaries of Teachers	697,168	8,863	706,031	696,238	$ 9,793
Grades 6-8 - Salaries of Teachers	55,000	(55,000)			
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	44,570		44,570	43,290	1,280
General Supplies	42,800	1,788	44,588	44,056	532
Textbooks	1,100		1,100	334	766
Other Objects	1,400	-	1,400	1,205	195
TOTAL REGULAR PROGRAMS - INSTRUCTION	897,750	(42,634)	855,116	842,550	12,566
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	63,365		63,365	57,018	6,347
Other Salaries for Instruction	43,030	1,302	44,332	44,332	
General Supplies	3,300		3,300	3,228	72
Textbooks	200		200	67	133
Other Objects	70	-	70		70
Total Learning and/or Language Disabilities	109,965	1,302	111,267	104,645	6,622
Resource Room/Resource Center:					
Salaries of Teachers	104,894		106,817	106,632	185
General Supplies	1,000	-	1,000	572	428
Total Resource Room/Resource Center	105,894	1,923	107,817	107,204	613
TOTAL SPECIAL EDUCATION - INSTRUCTION	215,859	3,225	219,084	211,849	7,235
Bilingual Education - Instruction					
Salaries of Teachers	531,230		531,230	488,460	42,770
General Supplies	26,000		26,000	25,612	388
Textbooks	1,100		1,100	949	151
Other Objects	980	-	980	-	980
Total Bilingual Education - Instruction	559,310	-	559,310	515,021	44,289
Before/After School Programs - Instruction					
Salaries of Teachers	4,454	-	4,454	731	3,723
Total Before/After School Programs - Instruction	4,454	-	4,454	731	3,723
Total Before/After School Programs	4,454	-	4,454	731	3,723
Total Instruction and At-Risk Programs	1,677,373	(39,409)	1,637,964	1,570,151	67,813
Undistributed Expend. - Attend. & Social Work					
Salaries		5,072	5,072	5,072	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(8,200)			
Supplies and Materials	50	-	50	27	23
Total Undistributed Expend. - Attend. & Social Work	8,250	(3,128)	5,122	5,099	23
Undistributed Expenditures - Health Services					
Salaries	93,644	(20,000)	73,644	65,798	7,846
Supplies and Materials	440	-	440	417	23
Total Undistributed Expenditures - Health Services	94,084	(20,000)	74,084	66,215	7,869
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	50,998	1,550	52,548	52,548	
Supplies and Materials	200	(60)	140	98	42
Total Undist. Expend. - Guidance Services	51,198	1,490	52,688	52,646	42
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000	(6,756)	48,244	48,244	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	55,000	(6,756)	48,244	48,244	-
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	200		200		200
Supplies and Materials	100	-	100	27	73
Total Undist. Expend. - Instructional Staff Training Serv.	300	-	300	27	273

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 34 RC	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 143,515	$ 6,117	$ 149,632	$ 149,632	
Salaries of Secretarial and Clerical Assistants	51,203	1,561	52,764	52,764	
Other Purchased Services (400-500 series)	250	(188)	62		$ 62
Supplies and Materials	2,500	(40)	2,460	2,453	7
Other Objects	100	-	100	89	11
Total Undist. Expend. - Support Serv. - School Admin.	197,568	7,450	205,018	204,938	80
Undist. Expend. - Security					
Salaries	54,146	1,648	55,794	55,794	-
Total Undist. Expend. - Security	54,146	1,648	55,794	55,794	-
Total Undist. Expend. - Oper. & Maint. Of Plant	54,146	1,648	55,794	55,794	-
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,600	(1,500)	2,100	1,779	321
Total Undist. Expend. - Student Transportation Serv.	3,600	(1,500)	2,100	1,779	321
UNALLOCATED BENEFITS					
Social Security Contributions	26,226	891	27,117	27,117	
Other Retirement Contributions - Regular	7,175		7,175	7,170	5
Health Benefits	553,083	-	553,083	453,830	99,253
TOTAL UNALLOCATED BENEFITS	586,484	891	587,375	488,117	99,258
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	586,484	891	587,375	488,117	99,258
TOTAL UNDISTRIBUTED EXPENDITURES	1,050,630	(19,905)	1,030,725	922,859	107,866
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	2,728,003	(59,314)	2,668,689	2,493,010	175,679
TOTAL SCHOOL BASED EXPENDITURES	2,728,003	(59,314)	2,668,689	2,493,010	175,679
Other Financing Sources:					
Operating Transfer In	2,728,003	(59,314)	2,668,689	2,493,010	175,679
Total Other Financing Sources:	2,728,003	(59,314)	2,668,689	2,493,010	175,679
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 36 Alexander Hamilton Academy	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 152,847	$ 10,780	$ 163,627	$ 163,627	
Grades 1-5 - Salaries of Teachers	788,032		788,032	748,637	$ 39,395
Grades 6-8 - Salaries of Teachers	710,107	(53,114)	656,993	656,993	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	82,094	76,364	158,458	158,458	
Other Purchased Services (400-500 series)	800		800	241	559
General Supplies	48,076	858	48,934	44,511	4,423
Textbooks	3,850	-	3,850	3,739	111
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,785,806	34,888	1,820,694	1,776,206	44,488
SPECIAL EDUCATION - INSTRUCTION					
Multiple Disabilities:					
Salaries of Teachers	49,692	(24,084)	25,608	23,248	2,360
Other Salaries for Instruction	34,522	(600)	33,922	27,909	6,013
General Supplies	300	-	300	300	-
Total Multiple Disabilities	84,514	(24,684)	59,830	51,457	8,373
Resource Room/Resource Center:					
Salaries of Teachers	251,901		231,843	231,843	
General Supplies	900	-	900	841	59
Total Resource Room/Resource Center	252,801	(20,058)	232,743	232,684	59
TOTAL SPECIAL EDUCATION - INSTRUCTION	337,315	(44,742)	292,573	284,141	8,432
Before/After School Programs - Instruction					
Salaries of Teachers	19,550		19,550	6,231	13,319
Other Salaries for Instruction	4,368	-	4,368	4,086	282
Total Before/After School Programs - Instruction	23,918	-	23,918	10,317	13,601
Total Before/After School Programs	23,918	-	23,918	10,317	13,601
Total Instruction and At-Risk Programs	2,147,039	(9,854)	2,137,185	2,070,664	66,521
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	(1,895)	6,305	5,636	669
Salaries of Family Liaisons and Comm. Parent Inv. Specialists		8,200	8,200	6,557	1,643
Total Undistributed Expend. - Attend. & Social Work	8,200	6,305	14,505	12,193	2,312
Undistributed Expenditures - Health Services					
Salaries	92,944		92,944	75,976	16,968
Supplies and Materials	200	-	200	200	-
Total Undistributed Expenditures - Health Services	93,144	-	93,144	76,176	16,968
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	51,797	1,363	53,160	53,160	
Supplies and Materials	500	-	500	482	18
Total Undist. Expend. - Guidance Services	52,297	1,363	53,660	53,642	18
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	3,000	-	3,000	3,000	-
Total Undist. Expend. - Improvement of Inst. Serv.	3,000	-	3,000	3,000	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000	(55,000)			
Supplies and Materials	750	-	750	750	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	55,750	(55,000)	750	750	-
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Servic	9,000		9,000	9,000	
Other Purchased Services (400-500 series)	900		900	664	236
Supplies and Materials	750	-	750	215	535
Total Undist. Expend. - Instructional Staff Training Serv.	10,650	-	10,650	9,879	771

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 36 Alexander Hamilton Academy	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 116,052	$ 5,262	$ 121,314	$ 121,314	
Salaries of Secretarial and Clerical Assistants	48,553	1,428	49,981	49,981	
Other Purchased Services (400-500 series)	3,000		3,000	1,157	$ 1,843
Supplies and Materials	1,500		1,500	1,500	
Other Objects	400	-	400		400
Total Undist. Expend. - Support Serv. - School Admin.	169,505	6,690	176,195	173,952	2,243
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	5,500	-	5,500	3,180	2,320
Total Undist. Expend. - Student Transportation Serv.	5,500	-	5,500	3,180	2,320
UNALLOCATED BENEFITS					
Social Security Contributions	23,148	9,585	32,733	32,733	
Other Retirement Contributions - Regular	3,962	3,013	6,975	6,975	
Health Benefits	606,506	-	606,506	499,411	107,095
TOTAL UNALLOCATED BENEFITS	633,616	12,598	646,214	539,119	107,095
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	633,616	12,598	646,214	539,119	107,095
TOTAL UNDISTRIBUTED EXPENDITURES	1,031,662	(28,044)	1,003,618	871,891	131,727
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,178,701	(37,898)	3,140,803	2,942,555	198,248
TOTAL SCHOOL BASED EXPENDITURES	3,178,701	(37,898)	3,140,803	2,942,555	198,248
Other Financing Sources:					
Operating Transfer In	3,178,701	(37,898)	3,140,803	2,942,555	198,248
Total Other Financing Sources:	3,178,701	(37,898)	3,140,803	2,942,555	198,248
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 40 Urban Leadership	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 158,729	$ 4,865	$ 163,594	$ 163,594	
Grades 1-5 - Salaries of Teachers	429,967	78,432	508,399	508,399	
Grades 6-8 - Salaries of Teachers	55,000	(55,000)			
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	77,384	1,018	78,402	78,402	
General Supplies	29,890		29,890	29,643	$ 247
Textbooks	3,360	-	3,360	2,121	1,239
TOTAL REGULAR PROGRAMS - INSTRUCTION	754,330	29,315	783,645	782,159	1,486
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	-	11,500	11,500	11,404	96
Total Resource Room/Resource Center	-	11,500	11,500	11,404	96
TOTAL SPECIAL EDUCATION - INSTRUCTION	-	11,500	11,500	11,404	96
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	2,652	442
Total Before/After School Programs - Instruction	3,094	-	3,094	2,652	442
Total Before/After School Programs	3,094	-	3,094	2,652	442
Total Instruction and At-Risk Programs	757,424	40,815	798,239	796,215	2,024
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	(4,374)	3,826	1,629	2,197
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(5,000)	3,200	391	2,809
Supplies and Materials	300	-	300	-	300
Total Undistributed Expend. - Attend. & Social Work	16,700	(9,374)	7,326	2,020	5,306
Undistributed Expenditures - Health Services					
Salaries	52,000	(5,472)	46,528	46,528	
Supplies and Materials	200	-	200		200
Total Undistributed Expenditures - Health Services	52,200	(5,472)	46,728	46,528	200
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	39,477	-	39,477	25,162	14,315
Total Undist. Expend. - Guidance Services	39,477	-	39,477	25,162	14,315
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	126,275	6,910	133,185	133,185	
Salaries of Secretarial and Clerical Assistants	64,076	44,956	109,032	109,032	
Supplies and Materials	5,000	-	5,000	4,669	331
Total Undist. Expend. - Support Serv. - School Admin.	195,351	51,866	247,217	246,886	331
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	-	3,000	-	3,000
Total Undist. Expend. - Student Transportation Serv.	3,000	-	3,000	-	3,000
UNALLOCATED BENEFITS					
Social Security Contributions	15,805	3,681	19,486	19,486	
Other Retirement Contributions - Regular	3,218		3,218	2,562	656
Health Benefits	266,768	-	266,768	214,783	51,985
TOTAL UNALLOCATED BENEFITS	285,791	3,681	289,472	236,831	52,641
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	285,791	3,681	289,472	236,831	52,641
TOTAL UNDISTRIBUTED EXPENDITURES	592,519	40,701	633,220	557,427	75,793
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,349,943	81,516	1,431,459	1,353,642	77,817
TOTAL SCHOOL BASED EXPENDITURES	1,349,943	81,516	1,431,459	1,353,642	77,817

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 40 Urban Leadership	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Other Financing Sources:					
Operating Transfer In	$ 1,349,943	$ 81,516	$ 1,431,459	$ 1,353,642	$ 77,817
Total Other Financing Sources:	1,349,943	81,516	1,431,459	1,353,642	77,817
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 41 Dale Avenue	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 717,420	$ (4,946)	$ 712,474	$ 610,500	$ 101,974
Grades 1-5 - Salaries of Teachers	451,927	65,253	517,180	517,180	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	629,441	(149,666)	479,775	456,156	23,619
General Supplies	90,000	-	90,000	72,215	17,785
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,888,788	(89,359)	1,799,429	1,656,051	143,378
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	97,844	(26,901)	70,943	70,943	
Other Salaries for Instruction	44,570	-	44,570	43,668	902
Total Learning and/or Language Disabilities	142,414	(26,901)	115,513	114,611	902
Resource Room/Resource Center:					
Salaries of Teachers	111,323	1,158	112,481	112,481	-
Total Resource Room/Resource Center	111,323	1,158	112,481	112,481	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	253,737	(25,743)	227,994	227,092	902
Bilingual Education - Instruction					
Salaries of Teachers	347,082	59,977	407,059	407,059	-
Total Bilingual Education - Instruction	347,082	59,977	407,059	407,059	-
Before/After School Programs - Instruction					
Salaries of Teachers	3,094		3,094		3,094
Other Salaries for Instruction	2,184	-	2,184	-	2,184
Total Before/After School Programs - Instruction	5,278	-	5,278	-	5,278
Total Before/After School Programs	5,278	-	5,278	-	5,278
Total Instruction and At-Risk Programs	2,494,885	(55,125)	2,439,760	2,290,202	149,558
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	(2,105)	6,095	6,095	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	687	8,887	8,887	-
Total Undistributed Expend. - Attend. & Social Work	16,400	(1,418)	14,982	14,982	-
Undistributed Expenditures - Health Services					
Salaries	92,944	2,734	95,678	95,678	
Supplies and Materials	500	-	500	-	500
Total Undistributed Expenditures - Health Services	93,444	2,734	96,178	95,678	500
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	33,734	1,043	34,777	34,777	-
Total Undist. Expend. - Guidance Services	33,734	1,043	34,777	34,777	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000	5,305	60,305	60,305	
Supplies and Materials	4,000	-	4,000	348	3,652
Total Undist. Expend. - Edu. Media Serv./Sch. Library	59,000	5,305	64,305	60,653	3,652
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	93,401	4,354	97,755	97,755	
Salaries of Secretarial and Clerical Assistants	97,806	2,156	99,962	99,962	
Other Purchased Services (400-500 series)	500		500		500
Supplies and Materials	1,750	-	1,750	1,375	375
Total Undist. Expend. - Support Serv. - School Admin.	193,457	6,510	199,967	199,092	875
Undist. Expend. - Security					
Salaries	52,947	799	53,746	53,746	-
Total Undist. Expend. - Security	52,947	799	53,746	53,746	-
Total Undist. Expend. - Oper. & Maint. Of Plant	52,947	799	53,746	53,746	-

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 41 Dale Avenue	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 97,981	$ (35,058)	$ 62,923	$ 62,867	$ 56
Other Retirement Contributions - Regular	30,622	(23,053)	7,569	5,672	1,897
Health Benefits	783,390	-	783,390	589,376	194,014
TOTAL UNALLOCATED BENEFITS	911,993	(58,111)	853,882	657,915	195,967
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	911,993	(58,111)	853,882	657,915	195,967
TOTAL UNDISTRIBUTED EXPENDITURES	1,360,975	(43,138)	1,317,837	1,116,843	200,994
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,855,860	(98,263)	3,757,597	3,407,045	350,552
TOTAL SCHOOL BASED EXPENDITURES	3,855,860	(98,263)	3,757,597	3,407,045	350,552
Other Financing Sources:					
Operating Transfer In	3,855,860	(98,263)	3,757,597	3,407,045	350,552
Total Other Financing Sources:	3,855,860	(98,263)	3,757,597	3,407,045	350,552
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 50 Kennedy High School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	$ 9,345,737	$ 812,145	$ 10,157,882	$ 10,157,882	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	3,000		3,000	560	$ 2,440
Other Purchased Services (400-500 series)	9,000	15,000	24,000	20,368	3,632
General Supplies	151,175	154,928	306,103	289,680	16,423
Textbooks	84,000		84,000	84,000	
Other Objects	500	-	500	420	80
TOTAL REGULAR PROGRAMS - INSTRUCTION	9,593,412	982,073	10,575,485	10,552,910	22,575
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	98,384		98,384	65,798	32,586
Other Salaries for Instruction	55,609	235	55,844	51,192	4,652
General Supplies	15,000	7,115	22,115	20,544	1,571
Total Cognitive - Mild	168,993	7,350	176,343	137,534	38,809
Learning and/or Language Disabilities:					
Salaries of Teachers	324,965	38,577	363,542	351,276	12,266
Other Salaries for Instruction	717,672		717,672	689,355	28,317
General Supplies	16,624	5,570	22,194	21,781	413
Textbooks	10,000	-	10,000	10,000	-
Total Learning and/or Language Disabilities	1,069,261	44,147	1,113,408	1,072,412	40,996
Behavioral Disabilities:					
Salaries of Teachers	88,266	(88,266)			
Other Salaries for Instruction		88,266	88,266	78,875	9,391
General Supplies	8,000		8,000	6,495	1,505
Textbooks	12,000	-	12,000	8,457	3,543
Total Behavioral Disabilities	108,266	-	108,266	93,827	14,439
Resource Room/Resource Center:					
Salaries of Teachers	1,523,701		1,480,641	1,469,282	11,359
General Supplies	4,000		5,465	4,963	502
Textbooks	1,000	-	1,000	1,000	-
Total Resource Room/Resource Center	1,528,701	(41,595)	1,487,106	1,475,245	11,861
TOTAL SPECIAL EDUCATION - INSTRUCTION	2,875,221	9,902	2,885,123	2,779,018	106,105
Bilingual Education - Instruction					
Salaries of Teachers	1,518,657	(138,855)	1,379,802	1,307,419	72,383
General Supplies	19,000	2,162	21,162	5,955	15,207
Textbooks	9,000	-	9,000	2,690	6,310
Total Bilingual Education - Instruction	1,546,657	(136,693)	1,409,964	1,316,064	93,900
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	33,843	-	33,843	22,037	11,806
Total School-Spon. Cocurricular Actvts. - Inst.	33,843	-	33,843	22,037	11,806
School-Spon. Cocurricular Athletics - Inst.					
Salaries	519,471	(37,582)	481,889	416,272	65,617
Purchased Services (300-500 series)	88,900		88,900	87,783	1,117
Supplies and Materials	86,000	(11,985)	74,015	73,963	52
Other Objects	11,800	-	11,800	5,620	6,180
Total School-Spon. Cocurricular Athletics - Inst.	706,171	(49,567)	656,604	583,638	72,966
Before/After School Programs - Instruction					
Salaries of Teachers	123,318	-	123,318	77,367	45,951
Total Before/After School Programs - Instruction	123,318	-	123,318	77,367	45,951
Before/After School Programs - Support					
Salaries	24,000	1,048	25,048	25,048	-
Total Before/After School Programs - Support	24,000	1,048	25,048	25,048	-
Total Before/After School Programs	147,318	1,048	148,366	102,415	45,951

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 50 Kennedy High School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Summer School - Instruction					
Salaries of Teachers	$ 1,428	-	$ 1,428	$ 306	$ 1,122
Total Summer School - Instruction	1,428	-	1,428	306	1,122
Total Summer School	1,428	-	1,428	306	1,122
Total Instruction and At-Risk Programs	14,904,050	$ 806,763	15,710,813	15,356,388	354,425
Undistributed Expend. - Attend. & Social Work					
Salaries	174,359	13,028	187,387	187,387	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists		63,864	63,864	63,864	
Salaries of Community/School Coordinators	73,102	(11,314)	61,788	61,788	
Supplies and Materials	1,000	-	1,000		1,000
Total Undistributed Expend. - Attend. & Social Work	248,461	65,578	314,039	313,039	1,000
Undistributed Expenditures - Health Services					
Salaries	308,923	457	309,380	285,816	23,564
Supplies and Materials	1,000	-	1,000	951	49
Total Undistributed Expenditures - Health Services	309,923	457	310,380	286,767	23,613
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	1,051,196	(104,056)	947,140	859,538	87,602
Salaries of Secretarial and Clerical Assistants	150,959	4,549	155,508	155,508	
Supplies and Materials	5,500	492	5,992	5,916	76
Total Undist. Expend. - Guidance Services	1,207,655	(99,015)	1,108,640	1,020,962	87,678
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	227,800	144,306	372,106	372,106	
Other Salaries	55,000	38,522	93,522	93,522	-
Total Undist. Expend. - Improvement of Inst. Serv.	282,800	182,828	465,628	465,628	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	200,241	4,504	204,745	198,740	6,005
Supplies and Materials	22,400		22,400	16,847	5,553
Other Objects	50	-	50		50
Total Undist. Expend. - Edu. Media Serv./Sch. Library	222,691	4,504	227,195	215,587	11,608
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	1,354,931	(187,810)	1,167,121	1,167,121	
Salaries of Secretarial and Clerical Assistants	308,908	8,734	317,642	314,991	2,651
Supplies and Materials	30,000	(13,954)	16,046	15,997	49
Other Objects	11,000	-	11,000	2,382	8,618
Total Undist. Expend. - Support Serv. - School Admin.	1,704,839	(193,030)	1,511,809	1,500,491	11,318
Undist. Expend. - Security					
Salaries	140,181		204,156	189,833	14,323
General Supplies	11,000	1,597	12,597	12,581	16
Total Undist. Expend. - Security	151,181	65,572	216,753	202,414	14,339
Total Undist. Expend. - Oper. & Maint. Of Plant	151,181	65,572	216,753	202,414	14,339
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	122,275	-	122,275	107,834	14,441
Total Undist. Expend. - Student Transportation Serv.	122,275	-	122,275	107,834	14,441
UNALLOCATED BENEFITS					
Social Security Contributions	194,170	78,913	273,083	273,083	
Other Retirement Contributions - Regular	2,225	28,678	30,903	30,903	
Health Benefits	4,125,449	(312,964)	3,812,485	2,875,181	937,304
TOTAL UNALLOCATED BENEFITS	4,321,844	(205,373)	4,116,471	3,179,167	937,304
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	4,321,844	(205,373)	4,116,471	3,179,167	937,304
TOTAL UNDISTRIBUTED EXPENDITURES	8,571,669	(178,479)	8,393,190	7,291,889	1,101,301
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	23,475,719	628,284	24,104,003	22,648,277	1,455,726

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 50 Kennedy High School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
CAPITAL OUTLAY					
Equipment					
Special Education - Instruction:					
School-Sponsored Co-Curricular and Extra-Curricular Activity		$ 11,985	$ 11,985	$ 11,985	-
Total Equipment	-	11,985	11,985	11,985	-
TOTAL CAPITAL OUTLAY	-	11,985	11,985	11,985	-
TOTAL SCHOOL BASED EXPENDITURES	$ 23,475,719	640,269	24,115,988	22,660,262	$ 1,455,726
Other Financing Sources:					
Operating Transfer In	23,475,719	640,269	24,115,988	22,660,262	1,455,726
Total Other Financing Sources:	23,475,719	640,269	24,115,988	22,660,262	1,455,726
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 52 Rosa Parks High School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	$ 2,093,456	$ 112,610	$ 2,206,066	$ 2,206,066	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	36,414	1,806	38,220	38,220	
Other Purchased Services (400-500 series)	500	2,200	2,700	2,345	$ 355
General Supplies	28,000	(2,200)	25,800	25,142	658
Textbooks	6,100		6,100	4,562	1,538
Other Objects	1,000	-	1,000	671	329
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,165,470	114,416	2,279,886	2,277,006	2,880
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Other Salaries for Instruction	-	46,245	46,245	46,245	-
Total Learning and/or Language Disabilities	-	46,245	46,245	46,245	-
Resource Room/Resource Center:					
Salaries of Teachers	125,837		143,448	143,448	
General Supplies	500	-	500		500
Total Resource Room/Resource Center	126,337	17,611	143,948	143,448	500
TOTAL SPECIAL EDUCATION - INSTRUCTION	126,337	63,856	190,193	189,693	500
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	35,000	1,350	36,350	32,195	4,155
Other Objects	800	-	800	287	513
Total School-Spon. Cocurricular Actvts. - Inst.	35,800	1,350	37,150	32,482	4,668
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	-	3,094
Total Before/After School Programs - Instruction	3,094	-	3,094	-	3,094
Total Before/After School Programs	3,094	-	3,094	-	3,094
Total Instruction and At-Risk Programs	2,330,701	179,622	2,510,323	2,499,181	11,142
Undistributed Expend. - Attend. & Social Work					
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	4,788	12,988	10,581	2,407
Total Undistributed Expend. - Attend. & Social Work	8,200	4,788	12,988	10,581	2,407
Undistributed Expenditures - Health Services					
Salaries	98,694	2,902	101,596	101,596	
Supplies and Materials	300	-	300	150	150
Total Undistributed Expenditures - Health Services	98,994	2,902	101,896	101,746	150
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	273,652	(45,839)	227,813	221,963	5,850
Salaries of Secretarial and Clerical Assistants	51,203	1,561	52,764	52,764	-
Total Undist. Expend. - Guidance Services	324,855	(44,278)	280,577	274,727	5,850
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	82,812	(14,971)	67,841	67,841	
Other Salaries	55,000	7,194	62,194	62,194	
Supplies and Materials	500	-	500		500
Total Undist. Expend. - Improvement of Inst. Serv.	138,312	(7,777)	130,535	130,035	500
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	155,195	(54,088)	101,107	101,107	
Supplies and Materials	13,800	-	13,800	13,070	730
Total Undist. Expend. - Edu. Media Serv./Sch. Library	168,995	(54,088)	114,907	114,177	730
Undist. Expend. - Instructional Staff Training Serv.					
Other Purchased Services (400-500 series)	1,500	-	1,500	-	1,500
Total Undist. Expend. - Instructional Staff Training Serv.	1,500	-	1,500	-	1,500

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 52 Rosa Parks High School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 556,023	$ (134,351)	$ 421,672	$ 366,241	$ 55,431
Salaries of Secretarial and Clerical Assistants	105,745	3,165	108,910	108,910	
Other Purchased Services (400-500 series)	1,500		1,500	1,234	266
Supplies and Materials	6,600	-	6,600	4,373	2,227
Total Undist. Expend. - Support Serv. - School Admin.	669,868	(131,186)	538,682	480,758	57,924
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	2,500	5,500	3,654	1,846
Total Undist. Expend. - Student Transportation Serv.	3,000	2,500	5,500	3,654	1,846
UNALLOCATED BENEFITS					
Social Security Contributions	25,624	11,999	37,623	37,623	
Other Retirement Contributions - Regular	2,038	2,076	4,114	4,114	
Health Benefits	739,281	-	739,281	555,759	183,522
TOTAL UNALLOCATED BENEFITS	766,943	14,075	781,018	597,496	183,522
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	766,943	14,075	781,018	597,496	183,522
TOTAL UNDISTRIBUTED EXPENDITURES	2,180,667	(213,064)	1,967,603	1,713,174	254,429
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,511,368	(33,442)	4,477,926	4,212,355	265,571
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	3,500	-	3,500	3,329	171
Total Equipment	3,500	-	3,500	3,329	171
TOTAL CAPITAL OUTLAY	3,500	-	3,500	3,329	171
TOTAL SCHOOL BASED EXPENDITURES	4,514,868	(33,442)	4,481,426	4,215,684	265,742
Other Financing Sources:					
Operating Transfer In	4,514,868	(33,442)	4,481,426	4,215,684	265,742
Total Other Financing Sources:	4,514,868	(33,442)	4,481,426	4,215,684	265,742
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 53 HARP	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
Salaries of Teachers	$ 195,737	$ 38,015	$ 233,752	$ 206,635	$ 27,117
General Supplies	400	-	400	400	-
Total Resource Room/Resource Center	196,137	38,015	234,152	207,035	27,117
TOTAL SPECIAL EDUCATION - INSTRUCTION	196,137	38,015	234,152	207,035	27,117
Bilingual Education - Instruction					
Salaries of Teachers	27,091	819	27,910	27,910	-
General Supplies	300	-	300		300
Total Bilingual Education - Instruction	27,391	819	28,210	27,910	300
Before/After School Programs - Instruction					
Supplies and Materials	300	-	300	300	-
Total Before/After School Programs - Instruction	300	-	300	300	-
Before/After School Programs - Support		-	-		
Salaries	4,080	-	4,080		4,080
Total Before/After School Programs - Support	4,080	-	4,080	-	4,080
Total Before/After School Programs	4,380	-	4,380	300	4,080
Summer School - Instruction					
Salaries of Teachers	5,440	-	5,440	5,120	320
Total Summer School - Instruction	5,440	-	5,440	5,120	320
Total Summer School	5,440	-	5,440	5,120	320
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	2,361,171	(334,113)	2,027,058	2,026,489	569
Purchased Professional & Technical Services	700		700	700	-
Other Purchased Services (400-500 series)	3,600	3,000	6,600	6,131	469
General Supplies	41,880	(3,000)	38,880	38,263	617
Textbooks	8,000	-	8,000	5,631	2,369
Total Other Supplemental/At-Risk Programs - Instruction	2,415,351	(334,113)	2,081,238	2,077,214	4,024
Other Supplemental/At-Risk Programs - Support					
Salaries	393,274	40,892	434,166	429,943	4,223
Purchased Services (400-500 series)	350	(100)	250		250
Supplies and Materials	2,900	100	3,000	2,582	418
Other Objects	2,400	-	2,400	1,606	794
Total Other Supplemental/At-Risk Programs - Support	398,924	40,892	439,816	434,131	5,685
Total Other Supplemental/At-Risk Programs	2,814,275	(293,221)	2,521,054	2,511,345	9,709
Total Instruction and At-Risk Programs	3,047,623	(254,387)	2,793,236	2,751,710	41,526
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000	(15,854)	39,146		39,146
Total Undist. Expend. - Edu. Media Serv./Sch. Library	55,000	(15,854)	39,146	-	39,146
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	4,350	-	4,350	3,039	1,311
Total Undist. Expend. - Student Transportation Serv.	4,350	-	4,350	3,039	1,311
UNALLOCATED BENEFITS					
Social Security Contributions	5,305	8,832	14,137	14,137	-
Health Benefits	674,875	-	674,875	504,392	170,483
TOTAL UNALLOCATED BENEFITS	680,180	8,832	689,012	518,529	170,483
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	680,180	8,832	689,012	518,529	170,483

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 53 HARP	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
TOTAL UNDISTRIBUTED EXPENDITURES	$ 739,530	$ (7,022)	$ 732,508	$ 521,568	$ 210,940
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,787,153	(261,409)	3,525,744	3,273,278	252,466
TOTAL SCHOOL BASED EXPENDITURES	3,787,153	(261,409)	3,525,744	3,273,278	252,466
Other Financing Sources:					
Operating Transfer In	3,787,153	(261,409)	3,525,744	3,273,278	252,466
Total Other Financing Sources:	3,787,153	(261,409)	3,525,744	3,273,278	252,466
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 54 PANTHER	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	$ 1,500		$ 1,500	$ 1,500	-
Total Cognitive - Mild	1,500	-	1,500	1,500	-
Resource Room/Resource Center:					
Salaries of Teachers	144,677	$ 68,208	212,885	212,523	$ 362
Other Salaries for Instruction	14,445	(14,445)	-		-
Total Resource Room/Resource Center	159,122	53,763	212,885	212,523	362
TOTAL SPECIAL EDUCATION - INSTRUCTION	160,622	53,763	214,385	214,023	362
Bilingual Education - Instruction					
Salaries of Teachers	54,692	1,664	56,356	56,356	
General Supplies	1,000	-	1,000	717	283
Total Bilingual Education - Instruction	55,692	1,664	57,356	57,073	283
School-Spon. Cocurricular Actvts. - Inst.					
Purchased Services (300-500 series)	2,500		2,500		2,500
Total School-Spon. Cocurricular Actvts. - Inst.	2,500	-	2,500	-	2,500
Before/After School Programs - Instruction					
Supplies and Materials	1,400	-	1,400	1,400	-
Total Before/After School Programs - Instruction	1,400	-	1,400	1,400	-
Total Before/After School Programs	1,400	-	1,400	1,400	-
Summer School - Instruction					
Salaries of Teachers	3,400		3,400	2,992	408
Total Summer School - Instruction	3,400	-	3,400	2,992	408
Total Summer School	3,400	-	3,400	2,992	408
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	1,486,322	31,422	1,517,744	1,517,744	
Purchased Professional & Technical Services		5,000	5,000	5,000	
General Supplies	36,800		36,800	36,777	23
Textbooks	5,000	-	5,000	4,807	193
Total Other Supplemental/At-Risk Programs - Instruction	1,528,122	36,422	1,564,544	1,564,328	216
Other Supplemental/At-Risk Programs - Support					
Salaries	518,202	22,822	541,024	518,583	22,441
Purchased Services (400-500 series)	3,000		3,000	743	2,257
Supplies and Materials	9,420		9,420	9,304	116
Other Objects	2,000	-	2,000	537	1,463
Total Other Supplemental/At-Risk Programs - Support	532,622	22,822	555,444	529,167	26,277
Total Other Supplemental/At-Risk Programs	2,060,744	59,244	2,119,988	2,093,495	26,493
Total Instruction and At-Risk Programs	2,284,358	114,671	2,399,029	2,368,983	30,046
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	55,000	31,981	86,981	86,981	-
Total Undist. Expend. - Improvement of Inst. Serv.	55,000	31,981	86,981	86,981	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	110,000	(3,259)	106,741	106,741	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	110,000	(3,259)	106,741	106,741	-
Undist. Expend. - Security					
Salaries	-	17,000	17,000	11,044	5,956
Total Undist. Expend. - Security	-	17,000	17,000	11,044	5,956
Total Undist. Expend. - Oper. & Maint. Of Plant	-	17,000	17,000	11,044	5,956
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	1,200	-	1,200	1,163	37
Total Undist. Expend. - Student Transportation Serv.	1,200	-	1,200	1,163	37

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 54 PANTHER	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 15,868	$ 6,493	$ 22,361	$ 22,361	
Health Benefits	622,582	-	622,582	499,602	$ 122,980
TOTAL UNALLOCATED BENEFITS	638,450	6,493	644,943	521,963	122,980
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	638,450	6,493	644,943	521,963	122,980
TOTAL UNDISTRIBUTED EXPENDITURES	804,650	52,215	856,865	727,892	128,973
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,089,008	166,886	3,255,894	3,096,875	159,019
TOTAL SCHOOL BASED EXPENDITURES	3,089,008	166,886	3,255,894	3,096,875	159,019
Other Financing Sources:					
Operating Transfer In	3,089,008	166,886	3,255,894	3,096,875	159,019
Total Other Financing Sources:	3,089,008	166,886	3,255,894	3,096,875	159,019
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 55 International High School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	$ 1,911,881	$ 308,242	$ 2,220,123	$ 2,220,123	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services	3,500	117,800	121,300	76,480	$ 44,820
Other Purchased Services (400-500 series)		7,500	7,500		7,500
General Supplies	41,405	1,261	42,666	42,113	553
Textbooks	13,000	2,800	15,800	15,608	192
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,969,786	437,603	2,407,389	2,354,324	53,065
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	500	-	500	242	258
Total Cognitive - Mild	500	-	500	242	258
Resource Room/Resource Center:					
Salaries of Teachers	312,957		331,601	331,601	
General Supplies	800	-	800	185	615
Total Resource Room/Resource Center	313,757	18,644	332,401	331,786	615
TOTAL SPECIAL EDUCATION - INSTRUCTION	314,257	18,644	332,901	332,028	873
Bilingual Education - Instruction					
Salaries of Teachers	152,308	4,125	156,433	156,433	
General Supplies	300	-	300	202	98
Total Bilingual Education - Instruction	152,608	4,125	156,733	156,635	98
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	9,000	-	9,000	9,000	-
Total School-Spon. Cocurricular Actvts. - Inst.	9,000	-	9,000	9,000	-
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094		3,094
Total Before/After School Programs - Instruction	3,094	-	3,094	-	3,094
Before/After School Programs - Support					
Salaries	-	25,800	25,800	-	25,800
Total Before/After School Programs - Support	-	25,800	25,800	-	25,800
Total Before/After School Programs	3,094	25,800	28,894	-	28,894
Summer School - Instruction					
Salaries of Teachers	4,272		4,272	3,312	960
General Supplies	2,500	(1,261)	1,239	1,239	-
Total Summer School - Instruction	6,772	(1,261)	5,511	4,551	960
Total Summer School	6,772	(1,261)	5,511	4,551	960
Total Instruction and At-Risk Programs	2,455,517	484,911	2,940,428	2,856,538	83,890
Undistributed Expend. - Attend. & Social Work					
Supplies and Materials	200	-	200	185	15
Total Undistributed Expend. - Attend. & Social Work	200	-	200	185	15
Undistributed Expenditures - Health Services					
Salaries	680	23,325	24,005	23,597	408
Supplies and Materials	250	-	250	96	154
Total Undistributed Expenditures - Health Services	930	23,325	24,255	23,693	562
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	215,382	(24,374)	191,008	190,540	468
Salaries of Secretarial and Clerical Assistants	48,553	(5,696)	42,857	34,796	8,061
Supplies and Materials	1,000	-	1,000	999	1
Total Undist. Expend. - Guidance Services	264,935	(30,070)	234,865	226,335	8,530
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	49,032	(49,032)			
Other Salaries	55,000	(55,000)			
Supplies and Materials	1,000	-	1,000	951	49
Total Undist. Expend. - Improvement of Inst. Serv.	105,032	(104,032)	1,000	951	49

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 55 International High School	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	$ 55,000	$ 26,110	$ 81,110	$ 41,940	$ 39,170
Supplies and Materials	15,105	(2,800)	12,305	12,253	52
Total Undist. Expend. - Edu. Media Serv./Sch. Library	70,105	23,310	93,415	54,193	39,222
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	187,697	6,465	194,162	194,162	
Salaries of Secretarial and Clerical Assistants	139,037	(18,311)	120,726	120,726	
Other Purchased Services (400-500 series)	1,000	1,200	2,200	1,500	700
Supplies and Materials	3,295	(1,500)	1,795	1,612	183
Other Objects	2,500	-	2,500	2,488	12
Total Undist. Expend. - Support Serv. - School Admin.	333,529	(12,146)	321,383	320,488	895
Undist. Expend. - Security					
Salaries	52,197	814	53,011	53,011	
General Supplies	200	-	200	105	95
Total Undist. Expend. - Security	52,397	814	53,211	53,116	95
Total Undist. Expend. - Oper. & Maint. Of Plant	52,397	814	53,211	53,116	95
Undist. Expend. - Student Transportation Serv.					
Contract Services - (Between Home and School) - Vendors		6,200	6,200	6,195	5
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,000	-	2,000	1,598	402
Total Undist. Expend. - Student Transportation Serv.	2,000	6,200	8,200	7,793	407
UNALLOCATED BENEFITS					
Social Security Contributions	23,745	10,139	33,884	33,884	
Other Retirement Contributions - Regular	2,817	2,830	5,647	5,647	
Health Benefits	871,685	(60,811)	810,874	590,519	220,355
TOTAL UNALLOCATED BENEFITS	898,247	(47,842)	850,405	630,050	220,355
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	898,247	(47,842)	850,405	630,050	220,355
TOTAL UNDISTRIBUTED EXPENDITURES	1,727,375	(140,441)	1,586,934	1,316,804	270,130
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	4,182,892	344,470	4,527,362	4,173,342	354,020
TOTAL SCHOOL BASED EXPENDITURES	4,182,892	344,470	4,527,362	4,173,342	354,020
Other Financing Sources:					
Operating Transfer In	4,182,892	344,470	4,527,362	4,173,342	354,020
Total Other Financing Sources:	4,182,892	344,470	4,527,362	4,173,342	354,020
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: HS Academies	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	-	$ 40,349	$ 40,349	$ 40,349	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	-	40,349	40,349	40,349	-
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	$ 99,600	913	100,513	100,513	
Other Salaries for Instruction	63,259	(30,696)	32,563	32,563	
General Supplies	3,000	1,589	4,589	4,239	$ 350
Textbooks	1,400	(1,400)	-	-	-
Total Cognitive - Mild	167,259	(29,594)	137,665	137,315	350
Cognitive - Moderate:					
Salaries of Teachers	253,890	67,302	321,192	321,192	
Other Salaries for Instruction	194,586	(994)	193,592	193,592	
General Supplies	3,000	1,400	4,400	4,373	27
Textbooks	1,400	(1,400)	-	-	-
Total Cognitive - Moderate	452,876	66,308	519,184	519,157	27
Behavioral Disabilities:					
General Supplies	150	-	150	101	49
Total Behavioral Disabilities	150	-	150	101	49
Multiple Disabilities:					
Salaries of Teachers		50,465	50,465	50,465	
Other Salaries for Instruction	-	21,388	21,388	21,388	-
Total Multiple Disabilities	-	71,853	71,853	71,853	-
Resource Room/Resource Center:					
Salaries of Teachers	489,327	(42,701)	446,626	432,021	14,605
Other Salaries for Instruction	14,446	-	14,446		14,446
Total Resource Room/Resource Center	503,773	(42,701)	461,072	432,021	29,051
Autisim:	-				
Salaries of Teachers	182,771	44,793	227,564	227,564	
Other Salaries for Instruction	261,350	41,073	302,423	302,423	
Purchased Professional-Educational Services	5,000	10,000	15,000	14,500	500
General Supplies	4,000	1,400	5,400	5,400	
Textbooks	1,400	(1,400)	-	-	-
Total Autisim	454,521	95,866	550,387	549,887	500
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,578,579	161,732	1,740,311	1,710,334	29,977
Bilingual Education - Instruction					
Salaries of Teachers	10,836	51,455	62,291	36,496	25,795
General Supplies	-	-	-	-	-
Total Bilingual Education - Instruction	10,836	51,455	62,291	36,496	25,795
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,050		2,050	1,950	100
Supplies and Materials	2,300		2,300	331	1,969
Other Objects	-	191	191	191	-
Total School-Spon. Cocurricular Actvts. - Inst.	4,350	191	4,541	2,472	2,069
Before/After School Programs - Instruction					
Salaries of Teachers	15,470		15,470		15,470
Total Before/After School Programs - Instruction	15,470	-	15,470	-	15,470
Total Before/After School Programs	15,470	-	15,470	-	15,470

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: HS Academies	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Summer School - Instruction					
Salaries of Teachers	$ 51,740		$ 51,740	$ 45,360	$ 6,380
Other Salaries for Instruction	34,200		34,200	33,102	1,098
General Supplies	1,800	-	1,800	1,685	115
Total Summer School - Instruction	87,740	-	87,740	80,147	7,593
Summer School - Support					
Salaries	5,000	-	5,000	4,250	750
Total Summer School - Support	5,000	-	5,000	4,250	750
Total Summer School	92,740	-	92,740	84,397	8,343
Alternative Education Program - Instruction					
Salaries of Teachers	1,450,550	$ 245,651	1,696,201	1,684,906	11,295
Other Salaries for Instruction	177,744	(18,872)	158,872	158,872	
Other Purchased Services (400-500 series)	1,500		1,500	260	1,240
General Supplies	19,350	4,969	24,319	24,082	237
Textbooks	8,500	(5,969)	2,531	2,531	-
Total Alternative Education Program - Instruction	1,657,644	225,779	1,883,423	1,870,651	12,772
Alternative Education Program - Support					
Salaries	539,810	51,610	591,420	584,205	7,215
Supplies and Materials	19,200		19,200	16,624	2,576
Other Objects	1,000	-	1,000	997	3
Total Alternative Education Program - Support	560,010	51,610	611,620	601,826	9,794
Total Alternative Education Program	2,217,654	277,389	2,495,043	2,472,477	22,566
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	2,248,152	(62,571)	2,185,581	2,138,258	47,323
Purchased Professional & Technical Services	65,900	94,000	159,900	159,000	900
Other Purchased Services (400-500 series)	5,000	(1,700)	3,300	-	3,300
General Supplies	61,044	(3,100)	57,944	40,177	17,767
Textbooks	17,325	3,000	20,325	6,878	13,447
Other Objects	3,050	(50)	3,000	-	3,000
Total Other Supplemental/At-Risk Programs - Instruction	2,400,471	29,579	2,430,050	2,344,313	85,737
Other Supplemental/At-Risk Programs - Support					
Salaries	507,013	(23,732)	483,281	417,276	66,005
Purchased Services (400-500 series)	3,270	1,709	4,979	3,041	1,938
Supplies and Materials	12,050	(1,409)	10,641	4,259	6,382
Other Objects	4,200	-	4,200	2,140	2,060
Total Other Supplemental/At-Risk Programs - Support	526,533	(23,432)	503,101	426,716	76,385
Total Other Supplemental/At-Risk Programs	2,927,004	6,147	2,933,151	2,771,029	162,122
Total Instruction and At-Risk Programs	6,846,633	537,263	7,383,896	7,117,554	266,342
Undistributed Expend. - Attend. & Social Work					
Salaries	3,280	3,311	6,591	6,088	503
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(144)	8,056	8,056	-
Total Undistributed Expend. - Attend. & Social Work	11,480	3,167	14,647	14,144	503
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000	21,940	76,940	41,940	35,000
Total Undist. Expend. - Edu. Media Serv./Sch. Library	55,000	21,940	76,940	41,940	35,000
Undist. Expend. - Security					
General Supplies	-	1,000	1,000	576	424
Total Undist. Expend. - Security	-	1,000	1,000	576	424
Total Undist. Expend. - Oper. & Maint. Of Plant	-	1,000	1,000	576	424
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	12,625	(1,040)	11,585	3,822	7,763
Total Undist. Expend. - Student Transportation Serv.	12,625	(1,040)	11,585	3,822	7,763

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: HS Academies	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 96,568	$ 30,650	$ 127,218	$ 126,755	$ 463
Other Retirement Contributions - Regular	-	17,161	17,161	17,161	
Health Benefits	1,693,572	(17,140)	1,676,432	1,357,901	318,531
TOTAL UNALLOCATED BENEFITS	1,790,140	30,671	1,820,811	1,501,817	318,994
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,790,140	30,671	1,820,811	1,501,817	318,994
TOTAL UNDISTRIBUTED EXPENDITURES	1,869,245	55,738	1,924,983	1,562,299	362,684
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	8,715,878	593,001	9,308,879	8,679,853	629,026
TOTAL SCHOOL BASED EXPENDITURES	8,715,878	593,001	9,308,879	8,679,853	629,026
Other Financing Sources:					
Operating Transfer In	8,715,878	593,001	9,308,879	8,679,853	629,026
Total Other Financing Sources:	8,715,878	593,001	9,308,879	8,679,853	629,026
	-	-	-	-	
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	-	$ -	-	-	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 62 High School of Information Technology	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	$ 3,184,858	$ 251,377	$ 3,436,235	$ 3,436,235	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services		5,000	5,000	5,000	
Purchased Technical Services	21,540	33,000	54,540	54,110	$ 430
Other Purchased Services (400-500 series)	4,000		4,000	1,799	2,201
General Supplies	34,100	(515)	33,585	31,031	2,554
Textbooks	11,500		11,500	11,497	3
Other Objects	500	-	500	500	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,256,498	288,862	3,545,360	3,540,172	5,188
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
General Supplies	1,000		1,000	1,000	
Textbooks	500	-	500	500	-
Total Cognitive - Mild	1,500	-	1,500	1,500	-
Cognitive - Moderate:					
Salaries of Teachers	50,296	(50,296)			
Other Salaries for Instruction		51,024	51,024	51,024	
General Supplies	300	-	300	300	-
Total Cognitive - Moderate	50,596	728	51,324	51,324	-
Learning and/or Language Disabilities:					
General Supplies	1,000		1,000	1,000	
Textbooks	900	-	900	900	-
Total Learning and/or Language Disabilities	1,900	-	1,900	1,900	-
Visual Impairments:					
General Supplies	100	-	100	100	-
Total Visual Impairments	100	-	100	100	-
Behavioral Disabilities:					
Other Salaries for Instruction	31,503	31,680	63,183	63,183	
General Supplies	500	(500)			
Textbooks	1,000	-	1,000	1,000	-
Total Behavioral Disabilities	33,003	31,180	64,183	64,183	-
Multiple Disabilities:					
Salaries of Teachers	49,182	3,141	52,323	52,323	
General Supplies	1,000	-	1,000	1,000	-
Total Multiple Disabilities	50,182	3,141	53,323	53,323	-
Resource Room/Resource Center:					
Salaries of Teachers	491,644		515,802	515,802	
Other Salaries for Instruction	124,450	38,742	163,192	163,192	-
Total Resource Room/Resource Center	616,094	62,900	678,994	678,994	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	753,375	97,949	851,324	851,324	-
Bilingual Education - Instruction					
Salaries of Teachers	420,924	56,153	477,077	477,077	
General Supplies	500		500	467	33
Textbooks	500	-	500	444	56
Total Bilingual Education - Instruction	421,924	56,153	478,077	477,988	89
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	41,686		41,686	36,356	5,330
Purchased Services (300-500 series)	80,552	(11,133)	69,419	67,606	1,813
Supplies and Materials	91,312		91,312	90,755	557
Other Objects	11,800	-	11,800	10,560	1,240
Total School-Spon. Cocurricular Actvts. - Inst.	225,350	(11,133)	214,217	205,277	8,940

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 62 High School of Information Technology	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
School-Spon. Cocurricular Athletics - Inst.					
Salaries	$ 526,314	$ (30,723)	$ 495,591	$ 485,773	$ 9,818
Purchased Services (300-500 series)		79,118	79,118	10,142	68,976
Supplies and Materials		30,727	30,727	16,138	14,589
Other Objects	-	11,800	11,800	-	11,800
Total School-Spon. Cocurricular Athletics - Inst.	526,314	90,922	617,236	512,053	105,183
Before/After School Programs - Instruction					
Salaries of Teachers	36,627	(1,700)	34,927	22,956	11,971
Other Salaries for Instruction	4,332	1,700	6,032	1,370	4,662
Total Before/After School Programs - Instruction	40,959	-	40,959	24,326	16,633
Before/After School Programs - Support					
Salaries	4,962	-	4,962	-	4,962
Total Before/After School Programs - Support	4,962	-	4,962	-	4,962
Total Before/After School Programs	45,921	-	45,921	24,326	21,595
Total Instruction and At-Risk Programs	5,229,382	522,753	5,752,135	5,611,140	140,995
Undistributed Expend. - Attend. & Social Work					
Salaries	107,470		94,854	94,854	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	31,993		32,418	32,418	
Supplies and Materials	2,000	-	2,000	2,000	-
Total Undistributed Expend. - Attend. & Social Work	141,463	(12,191)	129,272	129,272	-
Undistributed Expenditures - Health Services					
Salaries	97,459	2,856	100,315	99,952	363
Supplies and Materials	867	-	867	865	2
Total Undistributed Expenditures - Health Services	98,326	2,856	101,182	100,817	365
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	343,228	32,469	375,697	303,144	72,553
Salaries of Secretarial and Clerical Assistants	49,253	20,354	69,607	67,554	2,053
Other Purchased Prof. and Tech. Services		5,000	5,000	5,000	
Other Purchased Services (400-500 series)		1,561	1,561	1,513	48
Supplies and Materials	6,600	-	6,600	6,600	-
Total Undist. Expend. - Guidance Services	399,081	59,384	458,465	383,811	74,654
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	49,516	(9,097)	40,419	40,419	
Other Salaries	55,000	(23,989)	31,011	31,011	-
Total Undist. Expend. - Improvement of Inst. Serv.	104,516	(33,086)	71,430	71,430	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Purchased Professional and Technical Services	1,360		1,360	1,295	65
Supplies and Materials	2,400	-	2,400	2,400	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,760	-	3,760	3,695	65
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	587,505	(39,087)	548,418	548,418	
Salaries of Secretarial and Clerical Assistants	206,201	5,010	211,211	203,646	7,565
Other Purchased Services (400-500 series)	14,411	(784)	13,627	5,092	8,535
Supplies and Materials	47,292	(651)	46,641	45,106	1,535
Other Objects	4,068	(729)	3,339	2,957	382
Total Undist. Expend. - Support Serv. - School Admin.	859,477	(36,241)	823,236	805,219	18,017
Undist. Expend. - Security					
Salaries	178,430	(45,401)	133,029	133,029	
General Supplies	12,000	-	12,000	11,999	1
Total Undist. Expend. - Security	190,430	(45,401)	145,029	145,028	1
Total Undist. Expend. - Oper. & Maint. Of Plant	190,430	(45,401)	145,029	145,028	1
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	112,513	-	112,513	85,805	26,708
Total Undist. Expend. - Student Transportation Serv.	112,513	-	112,513	85,805	26,708

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 62 High School of Information Technology	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 97,840	$ 21,788	$ 119,628	$ 119,628	
Other Retirement Contributions - Regular		8,033	8,033	8,033	
Health Benefits	1,576,417	-	1,576,417	1,307,872	$ 268,545
TOTAL UNALLOCATED BENEFITS	1,674,257	29,821	1,704,078	1,435,533	268,545
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,674,257	29,821	1,704,078	1,435,533	268,545
TOTAL UNDISTRIBUTED EXPENDITURES	3,583,823	(34,858)	3,548,965	3,160,610	388,355
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	8,813,205	487,895	9,301,100	8,771,750	529,350
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12		2,395	2,395	2,395	
Special Education - Instruction:					
School-Sponsored Co-Curricular and Extra-Curricular Activity		64,376	64,376	31,809	32,567
Undistributed Expenditures - Security	6,000	-	6,000	6,000	-
Total Equipment	6,000	66,771	72,771	40,204	32,567
TOTAL CAPITAL OUTLAY	6,000	66,771	72,771	40,204	32,567
TOTAL SCHOOL BASED EXPENDITURES	8,819,205	554,666	9,373,871	8,811,954	561,917
Other Financing Sources:					
Operating Transfer In	8,819,205	554,666	9,373,871	8,811,954	561,917
Total Other Financing Sources:	8,819,205	554,666	9,373,871	8,811,954	561,917
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 63 HS of Hospitality, Tourism and Culinary Arts	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	$ 2,597,369	$ 35,111	$ 2,632,480	$ 2,632,480	
Regular Programs - Undistributed Instruction					
Purchased Professional-Educational Services		5,000	5,000	5,000	
Purchased Technical Services	2,230		2,230	1,860	$ 370
Other Purchased Services (400-500 series)	700	(695)	5		5
General Supplies	60,100	94,572	154,672	132,798	21,874
Textbooks	10,000		10,000	9,823	177
Other Objects	500	(500)	-	-	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,670,899	133,488	2,804,387	2,781,961	22,426
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
General Supplies	1,500	-	1,500	1,414	86
Total Cognitive - Moderate	1,500	-	1,500	1,414	86
Learning and/or Language Disabilities:					
Salaries of Teachers	51,223	1,490	52,713	52,713	
Other Salaries for Instruction	100,601	44,280	144,881	116,455	28,426
General Supplies	5,400	-	5,400	5,041	359
Total Learning and/or Language Disabilities	157,224	45,770	202,994	174,209	28,785
Behavioral Disabilities:					
Salaries of Teachers	57,433	98,186	155,619	155,123	496
Other Salaries for Instruction	133,859	7,909	141,768	141,768	
General Supplies	4,200	-	4,200	2,828	1,372
Total Behavioral Disabilities	195,492	106,095	301,587	299,719	1,868
Multiple Disabilities:					
General Supplies	1,500	-	1,500	1,302	198
Total Multiple Disabilities	1,500	-	1,500	1,302	198
Resource Room/Resource Center:					
Salaries of Teachers	461,241	1,714	462,955	462,955	
Other Salaries for Instruction	38,441	(6,510)	31,931	31,931	-
Total Resource Room/Resource Center	499,682	(4,796)	494,886	494,886	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	855,398	147,069	1,002,467	971,530	30,937
Bilingual Education - Instruction					
Salaries of Teachers	547,153	(31,070)	516,083	516,083	
General Supplies	2,000	-	2,000	1,784	216
Total Bilingual Education - Instruction	549,153	(31,070)	518,083	517,867	216
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,386		2,386		2,386
Purchased Services (300-500 series)	234	-	234	160	74
Total School-Spon. Cocurricular Actvts. - Inst.	2,620	-	2,620	160	2,460
Before/After School Programs - Instruction					
Salaries of Teachers	7,820		7,820		7,820
Other Salaries for Instruction	366	-	366	-	366
Total Before/After School Programs - Instruction	8,186	-	8,186	-	8,186
Before/After School Programs - Support					
Salaries	2,481	-	2,481	1,800	681
Total Before/After School Programs - Support	2,481	-	2,481	1,800	681
Total Before/After School Programs	10,667	-	10,667	1,800	8,867
Summer School - Instruction					
Salaries of Teachers	340	-	340	-	340
Total Summer School - Instruction	340	-	340	-	340
Total Summer School	340	-	340	-	340
Total Instruction and At-Risk Programs	4,089,077	249,487	4,338,564	4,273,318	65,246
Undistributed Expend. - Attend. & Social Work					
Salaries	97,495	35,465	132,960	132,960	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	35,555	(725)	34,830	34,830	-
Total Undistributed Expend. - Attend. & Social Work	133,050	34,740	167,790	167,790	-

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 63 HS of Hospitality, Tourism and Culinary Arts	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
Salaries	$ 56,294	$ (540)	$ 55,754	$ 55,391	$ 363
Total Undistributed Expenditures - Health Services	56,294	(540)	55,754	55,391	363
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	406,681	(54,982)	351,699	348,054	3,645
Purchased Professional - Educational Services	417	-	417		417
Supplies and Materials	1,000	-	1,000	621	379
Total Undist. Expend. - Guidance Services	408,098	(54,982)	353,116	348,675	4,441
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	40,925	(4,899)	36,026	36,026	
Supplies and Materials	-	207	207	207	-
Total Undist. Expend. - Improvement of Inst. Serv.	40,925	(4,692)	36,233	36,233	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Supplies and Materials	2,400	-	2,400	2,334	66
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,400	-	2,400	2,334	66
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	365,080		365,080	360,024	5,056
Salaries of Secretarial and Clerical Assistants	31,115		31,115	30,770	345
Other Purchased Services (400-500 series)	400	43	443	43	400
Supplies and Materials	24,187	5,726	29,913	29,725	188
Other Objects	4,400	-	4,400	3,716	684
Total Undist. Expend. - Support Serv. - School Admin.	425,182	5,769	430,951	424,278	6,673
Undist. Expend. - Security					
Salaries	39,600	(2,810)	36,790	36,790	-
Total Undist. Expend. - Security	39,600	(2,810)	36,790	36,790	-
Total Undist. Expend. - Oper. & Maint. Of Plant	39,600	(2,810)	36,790	36,790	-
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,100	653	2,753	2,719	34
Total Undist. Expend. - Student Transportation Serv.	2,100	653	2,753	2,719	34
UNALLOCATED BENEFITS					
Social Security Contributions	38,143	26,202	64,345	64,345	
Other Retirement Contributions - Regular		8,990	8,990	8,990	
Health Benefits	1,239,358	49,213	1,288,571	1,132,670	155,901
TOTAL UNALLOCATED BENEFITS	1,277,501	84,405	1,361,906	1,206,005	155,901
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,277,501	84,405	1,361,906	1,206,005	155,901
TOTAL UNDISTRIBUTED EXPENDITURES	2,385,150	62,543	2,447,693	2,280,215	167,478
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,474,227	312,030	6,786,257	6,553,533	232,724
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 9-12	-	427,932	427,932	427,932	-
Total Equipment	-	427,932	427,932	427,932	-
TOTAL CAPITAL OUTLAY	-	427,932	427,932	427,932	-
TOTAL SCHOOL BASED EXPENDITURES	6,474,227	739,962	7,214,189	6,981,465	232,724
Other Financing Sources:					
Operating Transfer In	6,474,227	739,962	7,214,189	6,981,465	232,724
Total Other Financing Sources:	6,474,227	739,962	7,214,189	6,981,465	232,724
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 64 HS of Government and Public Administration	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Grades 9-12 - Salaries of Teachers	$ 2,951,182	$ (174,749)	$ 2,776,433	$ 2,776,433	
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	74,650	51,512	126,162	73,400	$ 52,762
Purchased Professional-Educational Services		5,000	5,000	5,000	
Purchased Technical Services	2,230		2,230	1,628	602
Other Purchased Services (400-500 series)	2,000		2,000		2,000
General Supplies	58,200	4,897	63,097	62,544	553
Textbooks	6,000		6,000	5,757	243
Other Objects	2,000	-	2,000	260	1,740
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,096,262	(113,340)	2,982,922	2,925,022	57,900
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	205,589	3,815	209,404	174,171	35,233
Other Salaries for Instruction	76,229		76,229	69,362	6,867
General Supplies	4,950	-	4,950	4,638	312
Total Cognitive - Mild	286,768	3,815	290,583	248,171	42,412
Learning and/or Language Disabilities:					
Salaries of Teachers	72,731	(53,929)	18,802	18,802	
Other Salaries for Instruction		63,681	63,681		63,681
General Supplies	4,950	-	4,950	4,886	64
Total Learning and/or Language Disabilities	77,681	9,752	87,433	23,688	63,745
Behavioral Disabilities:					
Salaries of Teachers	31,678	(31,678)			
Other Salaries for Instruction	-	31,678	31,678	-	31,678
Total Behavioral Disabilities	31,678	-	31,678	-	31,678
Resource Room/Resource Center:					
Salaries of Teachers	454,111	131,590	585,701	585,540	161
Other Salaries for Instruction	124,359	10,858	135,217	135,217	-
Total Resource Room/Resource Center	578,470	142,448	720,918	720,757	161
TOTAL SPECIAL EDUCATION - INSTRUCTION	974,597	156,015	1,130,612	992,616	137,996
Bilingual Education - Instruction					
Salaries of Teachers	600,980	29,585	630,565	630,565	
General Supplies	2,000	-	2,000	1,844	156
Total Bilingual Education - Instruction	602,980	29,585	632,565	632,409	156
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	2,386		2,386		2,386
Purchased Services (300-500 series)	234	-	234	160	74
Total School-Spon. Cocurricular Actvts. - Inst.	2,620	-	2,620	160	2,460
Before/After School Programs - Instruction					
Salaries of Teachers	7,820		7,820	1,547	6,273
Other Salaries for Instruction	365	-	365	-	365
Total Before/After School Programs - Instruction	8,185	-	8,185	1,547	6,638
Before/After School Programs - Support					
Salaries	2,481	-	2,481	-	2,481
Total Before/After School Programs - Support	2,481	-	2,481	-	2,481
Total Before/After School Programs	10,666	-	10,666	1,547	9,119
Summer School - Instruction					
Salaries of Teachers	1,340	-	1,340	-	1,340
Total Summer School - Instruction	1,340	-	1,340	-	1,340
Total Summer School	1,340	-	1,340	-	1,340
Total Instruction and At-Risk Programs	4,688,465	72,260	4,760,725	4,551,754	208,971

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 64 HS of Government and Public Administration	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expend. - Attend. & Social Work					
Salaries	$ 111,117	$ (37,831)	$ 73,286	$ 73,286	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	-	8,200	3,944	$ 4,256
Salaries of Community/School Coordinators	73,102	675	73,777	73,777	-
Total Undistributed Expend. - Attend. & Social Work	192,419	(37,156)	155,263	151,007	4,256
Undistributed Expenditures - Health Services					
Salaries	95,407	(10,047)	85,360	76,711	8,649
Purchased Professional and Technical Services	417	-	417	-	417
Total Undistributed Expenditures - Health Services	95,824	(10,047)	85,777	76,711	9,066
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	514,247	(10,000)	504,247	497,997	6,250
Salaries of Secretarial and Clerical Assistants	50,577	(5,000)	45,577	39,845	5,732
Total Undist. Expend. - Guidance Services	564,824	(15,000)	549,824	537,842	11,982
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	48,175	(24,111)	24,064	24,064	-
Total Undist. Expend. - Improvement of Inst. Serv.	48,175	(24,111)	24,064	24,064	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	156,793	(20,000)	136,793	102,751	34,042
Supplies and Materials	2,400	-	2,400	2,149	251
Total Undist. Expend. - Edu. Media Serv./Sch. Library	159,193	(20,000)	139,193	104,900	34,293
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	425,612	5,855	431,467	431,467	
Salaries of Secretarial and Clerical Assistants	109,712	2,101	111,813	111,813	
Other Purchased Services (400-500 series)	500		500		500
Supplies and Materials	20,000	(799)	19,201	18,870	331
Other Objects	4,068	-	4,068	3,898	170
Total Undist. Expend. - Support Serv. - School Admin.	559,892	7,157	567,049	566,048	1,001
Undist. Expend. - Security					
Salaries	52,197	-	52,197	49,692	2,505
Total Undist. Expend. - Security	52,197	-	52,197	49,692	2,505
Total Undist. Expend. - Oper. & Maint. Of Plant	52,197	-	52,197	49,692	2,505
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,000	-	2,000	1,466	534
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,466	534
UNALLOCATED BENEFITS					
Social Security Contributions	59,796	20,581	80,377	80,377	
Other Retirement Contributions - Regular	1,853	6,712	8,565	8,565	
Health Benefits	1,391,971	(49,213)	1,342,758	1,062,194	280,564
TOTAL UNALLOCATED BENEFITS	1,453,620	(21,920)	1,431,700	1,151,136	280,564
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,453,620	(21,920)	1,431,700	1,151,136	280,564
TOTAL UNDISTRIBUTED EXPENDITURES	3,128,144	(121,077)	3,007,067	2,662,866	344,201
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	7,816,609	(48,817)	7,767,792	7,214,620	553,172
TOTAL SCHOOL BASED EXPENDITURES	7,816,609	(48,817)	7,767,792	7,214,620	553,172
Other Financing Sources:					
Operating Transfer In	7,816,609	(48,817)	7,767,792	7,214,620	553,172
Total Other Financing Sources:	7,816,609	(48,817)	7,767,792	7,214,620	553,172
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 65 YES Academy	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Other Salaries for Instruction	-	$ 32,000	$ 32,000	$ 21,324	$ 10,676
Total Learning and/or Language Disabilities	-	32,000	32,000	21,324	10,676
Multiple Disabilities:					
Other Salaries for Instruction		32,000	32,000	15,114	16,886
Total Multiple Disabilities	-	32,000	32,000	15,114	16,886
Resource Room/Resource Center:					
Salaries of Teachers	$ 54,692	61,127	115,819	110,449	5,370
Other Salaries for Instruction	40,618	(6,168)	34,450	34,450	-
Total Resource Room/Resource Center	95,310	54,959	150,269	144,899	5,370
TOTAL SPECIAL EDUCATION - INSTRUCTION	95,310	118,959	214,269	181,337	32,932
Bilingual Education - Instruction					
Salaries of Teachers	55,702	(10,710)	44,992	44,992	-
Total Bilingual Education - Instruction	55,702	(10,710)	44,992	44,992	-
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	-	3,094	1,623	1,471
Total Before/After School Programs - Instruction	3,094	-	3,094	1,623	1,471
Total Before/After School Programs	3,094	-	3,094	1,623	1,471
Alternative Education Program - Instruction					
Salaries of Teachers	723,271	447,531	1,170,802	1,169,607	1,195
Other Salaries for Instruction	120,596	(26,030)	94,566	91,753	2,813
Other Purchased Services (400-500 series)	1,330	(425)	905		905
General Supplies	6,500		6,500	5,032	1,468
Textbooks	1,000	-	1,000	930	70
Other Objects	3,000	425	3,425	2,041	1,384
Total Alternative Education Program - Instruction	855,697	421,501	1,277,198	1,269,363	7,835
Alternative Education Program - Support					
Salaries	244,416	191,817	436,233	431,433	4,800
Purchased Professional and Technical Services	2,750	250	3,000	1,500	1,500
Purchased Services (400-500 series)	750		750		750
Supplies and Materials	7,000	(250)	6,750	4,676	2,074
Total Alternative Education Program - Support	254,916	191,817	446,733	437,609	9,124
Total Alternative Education Program	1,110,613	613,318	1,723,931	1,706,972	16,959
Total Instruction and At-Risk Programs	1,264,719	721,567	1,986,286	1,934,924	51,362
Undistributed Expend. - Attend. & Social Work					
Salaries	-	3,280	3,280	2,314	966
Total Undistributed Expend. - Attend. & Social Work	-	3,280	3,280	2,314	966
Undist. Expend. - Improvement of Inst. Serv.					
Other Salaries	55,000	(2,834)	52,166	52,166	-
Total Undist. Expend. - Improvement of Inst. Serv.	55,000	(2,834)	52,166	52,166	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000	(55,000)	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	55,000	(55,000)	-	-	-
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Secretarial and Clerical Assistants	-	45,655	45,655	45,655	-
Total Undist. Expend. - Support Serv. - School Admin.	-	45,655	45,655	45,655	-
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,850	-	2,850	1,765	1,085
Total Undist. Expend. - Student Transportation Serv.	2,850	-	2,850	1,765	1,085

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 65 YES Academy	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
Social Security Contributions	$ 10,042	$ 21,203	$ 31,245	$ 31,245	
Health Benefits	418,242	-	418,242	346,715	$ 71,527
TOTAL UNALLOCATED BENEFITS	428,284	21,203	449,487	377,960	71,527
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	428,284	21,203	449,487	377,960	71,527
TOTAL UNDISTRIBUTED EXPENDITURES	541,134	12,304	553,438	479,860	73,578
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	1,805,853	733,871	2,539,724	2,414,784	124,940
TOTAL SCHOOL BASED EXPENDITURES	1,805,853	733,871	2,539,724	2,414,784	124,940
Other Financing Sources:					
Operating Transfer In	1,805,853	733,871	2,539,724	2,414,784	124,940
Total Other Financing Sources:	1,805,853	733,871	2,539,724	2,414,784	124,940
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 316 New Roberto Clemente	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 172,851		$ 172,851	$ 169,836	$ 3,015
Grades 1-5 - Salaries of Teachers	1,228,185	$ (74,518)	1,153,667	1,150,562	3,105
Grades 6-8 - Salaries of Teachers	929,989		929,989	867,662	62,327
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	119,673	2,442	122,115	122,115	
General Supplies	89,500		89,500	89,407	93
Textbooks	80,000		80,000	79,975	25
Other Objects	6,000	-	6,000	4,818	1,182
TOTAL REGULAR PROGRAMS - INSTRUCTION	2,626,198	(72,076)	2,554,122	2,484,375	69,747
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
Salaries of Teachers	58,263		58,263	55,273	2,990
Other Salaries for Instruction	83,106	1,180	84,286	84,286	-
Total Learning and/or Language Disabilities	141,369	1,180	142,549	139,559	2,990
Behavioral Disabilities:					
Salaries of Teachers	54,692	56	54,748	54,748	
Other Salaries for Instruction	31,937	-	31,937	31,921	16
Total Behavioral Disabilities	86,629	56	86,685	86,669	16
Resource Room/Resource Center:					
Salaries of Teachers	1,067,116	(201,541)	865,575	855,831	9,744
Total Resource Room/Resource Center	1,067,116	(201,541)	865,575	855,831	9,744
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,295,114	(200,305)	1,094,809	1,082,059	12,750
Bilingual Education - Instruction					
Salaries of Teachers	575,315	57,327	632,642	632,642	-
Total Bilingual Education - Instruction	575,315	57,327	632,642	632,642	-
School-Spon. Cocurricular Actvts. - Inst.					
Supplies and Materials	2,500	-	2,500	2,500	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,500	-	2,500	2,500	-
Before/After School Programs - Instruction					
Salaries of Teachers	3,094	34	3,128	-	3,128
Total Before/After School Programs - Instruction	3,094	34	3,128	-	3,128
Total Before/After School Programs	3,094	34	3,128	-	3,128
Total Instruction and At-Risk Programs	4,502,221	(215,020)	4,287,201	4,201,576	85,625
Undistributed Expend. - Attend. & Social Work					
Salaries	8,200	1,154	9,354	9,354	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	1,135	9,335	9,335	-
Total Undistributed Expend. - Attend. & Social Work	16,400	2,289	18,689	18,689	-
Undistributed Expenditures - Health Services					
Salaries	92,944	2,734	95,678	95,678	-
Total Undistributed Expenditures - Health Services	92,944	2,734	95,678	95,678	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	103,593	3,148	106,741	106,741	
Supplies and Materials	750		750	717	33
Other Objects	250	-	250	-	250
Total Undist. Expend. - Guidance Services	104,593	3,148	107,741	107,458	283
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	500	-	500	500	-
Total Undist. Expend. - Improvement of Inst. Serv.	500	-	500	500	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000	43,292	98,292	87,726	10,566
Supplies and Materials	10,000	-	10,000	10,000	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	65,000	43,292	108,292	97,726	10,566

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 316 New Roberto Clemente	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	$ 321,820		$ 321,820	$ 311,008	$ 10,812
Salaries of Secretarial and Clerical Assistants	76,746		76,746	66,576	10,170
Other Purchased Services (400-500 series)	2,000		2,000		2,000
Supplies and Materials	5,500		5,500	5,217	283
Other Objects	2,000	-	2,000	2,000	-
Total Undist. Expend. - Support Serv. - School Admin.	408,066	-	408,066	384,801	23,265
Undist. Expend. - Security					
Salaries	52,947	$ 799	53,746	53,746	-
Total Undist. Expend. - Security	52,947	799	53,746	53,746	-
Total Undist. Expend. - Oper. & Maint. Of Plant	52,947	799	53,746	53,746	-
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	3,000	-	3,000	2,259	741
Total Undist. Expend. - Student Transportation Serv.	3,000	-	3,000	2,259	741
UNALLOCATED BENEFITS					
Social Security Contributions	37,314	19,550	56,864	56,864	
Other Retirement Contributions - Regular	7,334	7,919	15,253	15,253	
Health Benefits	1,263,721	(6,860)	1,256,861	1,076,792	180,069
TOTAL UNALLOCATED BENEFITS	1,308,369	20,609	1,328,978	1,148,909	180,069
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	1,308,369	20,609	1,328,978	1,148,909	180,069
TOTAL UNDISTRIBUTED EXPENDITURES	2,051,819	72,871	2,124,690	1,909,766	214,924
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	6,554,040	(142,149)	6,411,891	6,111,342	300,549
TOTAL SCHOOL BASED EXPENDITURES	6,554,040	(142,149)	6,411,891	6,111,342	300,549
Other Financing Sources:					
Operating Transfer In	6,554,040	(142,149)	6,411,891	6,111,342	300,549
Total Other Financing Sources:	6,554,040	(142,149)	6,411,891	6,111,342	300,549
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 75 NSW	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
Kindergarten - Salaries of Teachers	$ 56,733	$ 1,765	$ 58,498	$ 58,498	
Grades 1-5 - Salaries of Teachers	572,511	109,585	682,096	682,096	
Grades 6-8 - Salaries of Teachers	611,349	(30,000)	581,349	540,075	$ 41,274
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	71,335	3,102	74,437	66,394	8,043
General Supplies	42,400		42,400	42,366	34
Textbooks	2,500	-	2,500	2,500	-
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,356,828	84,452	1,441,280	1,391,929	49,351
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	51,111	3,532	54,643	54,643	-
Total Cognitive - Mild	51,111	3,532	54,643	54,643	-
Cognitive - Moderate:					
Salaries of Teachers	205,005	5,050	210,055	210,055	-
Other Salaries for Instruction	147,882	(1,471)	146,411	137,753	8,658
General Supplies	3,100		3,100	2,132	968
Textbooks	1,000	-	1,000	951	49
Total Cognitive - Moderate	356,987	3,579	360,566	350,891	9,675
Learning and/or Language Disabilities:					
Salaries of Teachers	57,323	1,374	58,697	58,697	
Other Salaries for Instruction	46,165	999	47,164	47,164	
General Supplies	2,500		2,500	2,456	44
Textbooks	1,500	-	1,500	1,384	116
Total Learning and/or Language Disabilities	107,488	2,373	109,861	109,701	160
Auditory Impairments:					
Salaries of Teachers	154,749	3,149	157,898	144,478	13,420
Other Salaries for Instruction	92,330	1,998	94,328	94,328	
General Supplies	1,000		1,000	1,000	
Textbooks	400	-	400		400
Total Auditory Impairments	248,479	5,147	253,626	239,806	13,820
Multiple Disabilities:					
Salaries of Teachers	106,425	2,135	108,560	104,495	4,065
Other Salaries for Instruction	44,230	942	45,172	45,172	
General Supplies	3,500		3,500	3,244	256
Textbooks	2,500	-	2,500	2,123	377
Total Multiple Disabilities	156,655	3,077	159,732	155,034	4,698
Resource Room/Resource Center:					
Salaries of Teachers	206,718	(30,000)	176,718	164,221	12,497
General Supplies	1,500		1,500	743	757
Textbooks	1,250	-	1,250	617	633
Total Resource Room/Resource Center	209,468	(30,000)	179,468	165,581	13,887
Autisim:					
Other Salaries for Instruction	-	6,449	6,449	6,449	-
Total Autisim	-	6,449	6,449	6,449	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,130,188	(5,843)	1,124,345	1,082,105	42,240
Bilingual Education - Instruction					
Salaries of Teachers	52,000	(30,000)	22,000	-	22,000
Total Bilingual Education - Instruction	52,000	(30,000)	22,000	-	22,000
Before/After School Programs - Instruction					
Salaries of Teachers	23,205		23,205		23,205
Other Salaries for Instruction	16,380	(1,600)	14,780	-	14,780
Total Before/After School Programs - Instruction	39,585	(1,600)	37,985	-	37,985
Total Before/After School Programs	39,585	(1,600)	37,985	-	37,985
Total Instruction and At-Risk Programs	2,578,601	47,009	2,625,610	2,474,034	151,576

PATERSON PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for Fiscal Year Ended June 30, 2012

School: No. 75 NSW	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expend. - Attend. & Social Work					
Salaries	$ 8,200	$ 1,175	$ 9,375	$ 9,375	
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	8,200	(8,187)	13	13	
Supplies and Materials	150	-	150	150	-
Total Undistributed Expend. - Attend. & Social Work	16,550	(7,012)	9,538	9,538	-
Undistributed Expenditures - Health Services					
Salaries	97,044	1,889	98,933	98,933	
Supplies and Materials	250	-	250	250	-
Total Undistributed Expenditures - Health Services	97,294	1,889	99,183	99,183	-
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	50,000	2,128	52,128	52,128	
Supplies and Materials	150	-	150	150	-
Total Undist. Expend. - Guidance Services	50,150	2,128	52,278	52,278	-
Undist. Expend. - Improvement of Inst. Serv.					
Supplies and Materials	150	-	150	150	-
Total Undist. Expend. - Improvement of Inst. Serv.	150	-	150	150	-
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	55,000	(13,365)	41,635		$ 41,635
Supplies and Materials	500	-	500	100	400
Total Undist. Expend. - Edu. Media Serv./Sch. Library	55,500	(13,365)	42,135	100	42,035
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	141,624	6,208	147,832	147,832	
Salaries of Secretarial and Clerical Assistants	51,203	1,561	52,764	52,764	
Other Purchased Services (400-500 series)	250		250		250
Supplies and Materials	900		900	411	489
Other Objects	1,500	-	1,500	1,280	220
Total Undist. Expend. - Support Serv. - School Admin.	195,477	7,769	203,246	202,287	959
Undist. Expend. - Security					
Salaries	-	25,239	25,239	25,239	-
Total Undist. Expend. - Security	-	25,239	25,239	25,239	-
Total Undist. Expend. - Oper. & Maint. Of Plant	-	25,239	25,239	25,239	-
Undist. Expend. - Student Transportation Serv.					
Contr Serv (Oth. than Bet Home & Sch)-Vend	2,000	-	2,000	1,190	810
Total Undist. Expend. - Student Transportation Serv.	2,000	-	2,000	1,190	810
UNALLOCATED BENEFITS					
Social Security Contributions	41,405	8,578	49,983	49,983	
Other Retirement Contributions - Regular	2,263	1,741	4,004	4,004	
Health Benefits	779,929	(93,070)	686,859	601,269	85,590
TOTAL UNALLOCATED BENEFITS	823,597	(82,751)	740,846	655,256	85,590
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	823,597	(82,751)	740,846	655,256	85,590
TOTAL UNDISTRIBUTED EXPENDITURES	1,240,718	(66,103)	1,174,615	1,045,221	129,394
TOTAL SCHOOL BASED BUDGET CURRENT EXPENSE	3,819,319	(19,094)	3,800,225	3,519,255	280,970
TOTAL SCHOOL BASED EXPENDITURES	3,819,319	(19,094)	3,800,225	3,519,255	280,970
Other Financing Sources:					
Operating Transfer In	3,819,319	(19,094)	3,800,225	3,519,255	280,970
Total Other Financing Sources:	3,819,319	(19,094)	3,800,225	3,519,255	280,970
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-
Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -

SPECIAL REVENUE FUND

EXHIBIT E-1

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1a)	Title I Part A 2011-2012	Title I Part A 2010-11	Title I SIA 2010-2011	Totals 2012
REVENUES					
Local Sources	$ 123,962				$ 123,962
State Sources	49,297,751				49,297,751
Federal Sources	15,552,257	$ 16,656,448	$ 158,724	$ 552,206	32,919,635
Total Revenues	64,973,970	**16,656,448**	**158,724**	**552,206**	**82,341,348**
EXPENDITURES					
Instruction:					
Salaries of Teachers	3,889,151	4,521,568		67,100	8,477,819
Other Salaries for Instruction	660,776			9,698	670,474
Purchased Professional - Educational Services	810,030			80,750	890,780
Purchased Professional and Technical Services	5,088				5,088
Other Purchased Services (400-500 series)	86,288			45,078	131,366
General Supplies	2,182,014	100,766		199,139	2,481,919
Textbooks	16,875				16,875
Tuition	4,797,655				4,797,655
Other Objects	37,176	46,647		3,354	87,177
Total Instruction	12,485,053	4,668,981	-	405,119	17,559,153
Support Services:					
Salaries of Other Professional Staff	1,783,038	312,952			2,095,990
Salaries of Supervisors of Instruction	533,391	410,762			944,153
Salaries of Secretarial and Clerical Asst.	294,828				294,828
Other Salaries	1,934,288	72,833			2,007,121
Personal Services - Employee Benefits	1,856,050	1,339,165		15,136	3,210,351
Purchased Educational Services - Contracted Pre-K	39,534,166				39,534,166
Purchased Professional - Educational Services	1,660,171	3,552,855	56,277	92,550	5,361,853
Other Purchased Professional Services	1,490,193				1,490,193
Purchased Technical Services	579,471	38,200		23,737	641,408
Contr. Serv.-Trans. (Field Trips)	46,516	174,755		2,539	223,810
Travel	39,458	984			40,442
Other Purchased Services (400-500 series)	15,580	37,470		12,351	65,401
Supplies & Materials	435,250	130,096		306	565,652
Indirect Costs	192,928	180,846			373,774
Other Objects	65,971	997	-	468	67,436
Total Support Services	50,461,299	6,251,915	56,277	147,087	56,916,579

continued

EXHIBIT E-1

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1a)	Title I Part A 2011-2012	Title I Part A 2010-11	Title I SIA 2010-2011	Totals 2012
EXPENDITURES (CONT'D):					
Facilities Acquisition and Construction Services:					
Instructional Equipment	$ 224,958				$ 224,958
Noninstructional Equipment	7,547	-	-	-	7,547
Total Facilities Acquisition and Construction Services	232,505	-	-	-	232,505
Sub-Total Expenditures	63,178,857	$ 10,920,896	$ 56,277	$ 552,206	74,708,236
OTHER FINANCING SOURCES (USES)					
Contribution to School Based Budgets	(1,795,113)	(5,735,552)	(102,447)	-	(7,633,112)
Sub-Total Other Financing Sources (Uses)	(1,795,113)	(5,735,552)	(102,447)	-	(7,633,112)
Total Outflows	64,973,970	16,656,448	158,724	552,206	82,341,348
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)		$ -	$ -	$ -	$ -

EXHIBIT E-1a

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1b)	Title II, Part A		Title II, Part D	Total Carried Forward
		2011-2012	2010-2011	2010-2011	
REVENUES					
Local Sources	$ 123,962				$ 123,962
State Sources	49,297,751				49,297,751
Federal Sources	13,884,072	$ 1,557,103	$ 59,557	$ 51,525	15,552,257
Total Revenues	**63,305,785**	**1,557,103**	**59,557**	**51,525**	**64,973,970**
EXPENDITURES					
Instruction:					
Salaries of Teachers	3,591,762	297,389			3,889,151
Other Salaries for Instruction	660,776				660,776
Purchased Professional - Educational Services	810,030				810,030
Purchased Professional and Technical Services	5,088				5,088
Other Purchased Services (400-500 series)	86,288				86,288
General Supplies	2,099,418	41,862		40,734	2,182,014
Textbooks	16,875				16,875
Tuition	4,797,655				4,797,655
Other Objects	37,176	-	-	-	37,176
Total Instruction	12,105,068	339,251	-	40,734	12,485,053
Support Services:					
Salaries of Other Professional Staff	1,783,038				1,783,038
Salaries of Supervisors of Instruction	475,146	58,245			533,391
Salaries of Secretarial and Clerical Asst.	294,828				294,828
Other Salaries	1,934,288				1,934,288
Personal Services - Employee Benefits	1,769,439	86,611			1,856,050
Purchased Educational Services - Contracted Pre-K	39,534,166				39,534,166
Purchased Professional - Educational Services	938,325	721,846			1,660,171
Other Purchased Professional Services	1,361,141	129,052			1,490,193
Purchased Technical Services	437,373	142,098			579,471
Purchased Property Services	-				-
Contr. Serv.-Trans. (Field Trips)	46,516				46,516
Travel	39,458				39,458
Other Purchased Services (400-500 series)	15,580				15,580
Supplies & Materials	424,459			10,791	435,250
Indirect Costs	112,928	80,000			192,928
Other Objects	65,971	-	-	-	65,971
Total Support Services	49,232,656	1,217,852	-	10,791	50,461,299

continued

EXHIBIT E-1a

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1b)	Title II, Part A		Title II, Part D	Total Carried Forward
		2011-2012	2010-2011	2010-2011	
EXPENDITURES (CONT'D):					
Facilities Acquisition and Construction Services:					
Instructional Equipment	$ 224,958				$ 224,958
Noninstructional Equipment	7,547	-	-	-	7,547
Total Facilities Acquisition and Construction Services	232,505	-	-	-	232,505
Sub-Total Expenditures	**61,570,229**	**$ 1,557,103**	**$ -**	**$ 51,525**	**63,178,857**
OTHER FINANCING SOURCES (USES)					
Contribution to School Based Budgets	(1,735,556)		(59,557)	-	(1,795,113)
Sub-Total Other Financing Sources (Uses)	**(1,735,556)**	-	**(59,557)**	-	**(1,795,113)**
Total Outflows	**63,305,785**	**1,557,103**	**59,557**	**51,525**	**64,973,970**
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

EXHIBIT E-1b

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1c)	Title III, Part A 2011-12	Title III, Part A 2010-11	Title IV 2010-11	Adult Ed Workforce Learning	Total Carried Forward
REVENUES						
Local Sources	$ 123,962					$ 123,962
State Sources	49,237,755				$ 59,996	49,297,751
Federal Sources	13,161,525	$ 600,039	$ 87,255	$ 35,253		13,884,072
Total Revenues	**62,523,242**	**600,039**	**87,255**	**35,253**	**59,996**	**63,305,785**
EXPENDITURES						
Instruction:						
Salaries of Teachers	3,392,064	100,182	69,720	29,796		3,591,762
Other Salaries for Instruction	660,776					660,776
Purchased Professional - Educational Services	810,030					810,030
Purchased Professional and Technical Services	5,088					5,088
Other Purchased Services (400-500 series)	86,288					86,288
General Supplies	2,083,690	9,500		3,178	3,050	2,099,418
Textbooks	16,875					16,875
Tuition	4,797,655					4,797,655
Other Objects	37,176	-	-	-	-	37,176
Total Instruction	11,889,642	109,682	69,720	32,974	3,050	12,105,068
Support Services:						
Salaries of Other Professional Staff	1,783,038					1,783,038
Salaries of Supervisors of Instruction	408,455	66,691				475,146
Salaries of Secretarial and Clerical Asst.	257,639				37,189	294,828
Other Salaries	1,934,288					1,934,288
Personal Services - Employee Benefits	1,696,063	47,474	3,866	2,279	19,757	1,769,439
Purchased Educational Services - Contracted Pre-K	39,534,166					39,534,166
Purchased Professional - Educational Services	938,325					938,325
Other Purchased Professional Services	1,337,156	23,985				1,361,141
Purchased Technical Services	437,373					437,373
Contr. Serv.-Trans. (Field Trips)	43,696	2,820				46,516
Travel	39,458					39,458
Other Purchased Services (400-500 series)	15,580					15,580
Supplies & Materials	406,959	17,500				424,459
Indirect Costs	102,928	10,000				112,928
Other Objects	65,971	-	-	-	-	65,971
Total Support Services	49,001,095	168,470	3,866	2,279	56,946	49,232,656

continued

EXHIBIT E-1b

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1c)	Title III, Part A 2011-12	Title III, Part A 2010-11	Title IV 2010-11	Adult Ed Workforce Learning	Total Carried Forward
EXPENDITURES (CONT'D):						
Facilities Acquisition and Construction Services:						
Instructional Equipment	$ 224,958					$ 224,958
Noninstructional Equipment	7,547	-	-	-	-	7,547
Total Facilities Acquisition and Construction Services	232,505	-	-	-	-	232,505
Sub-Total Expenditures	61,123,242	$ 278,152	$ 73,586	$ 35,253	$ 59,996	61,570,229
OTHER FINANCING SOURCES (USES)						
Contribution to School Based Budgets	(1,400,000)	(321,887)	(13,669)	-		(1,735,556)
Sub Total Other Financing Sources (Uses)	(1,400,000)	(321,887)	(13,669)	-	-	(1,735,556)
Total Outflows	62,523,242	600,039	87,255	35,253	59,996	63,305,785
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -

EXHIBIT E-1c

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1d)	WIB GED Testing Ctr. 2011-2012	WIB GED Testing Ctr. 2010-2011	IDEA PART B Basic 2011-2012	IDEA PART B Basic 2010-2011	IDEA PART B ARRA IDEA Basic	Total Carried Forward
REVENUES							
Local Sources	$ 123,962						$ 123,962
State Sources	49,211,575	$ 18,918	$ 7,262				49,237,755
Federal Sources	5,941,609	-	-	$ 6,409,093	$ 497,628	$ 313,195	13,161,525
Total Revenues	55,277,146	**18,918**	**7,262**	**6,409,093**	**497,628**	**313,195**	**62,523,242**
EXPENDITURES							
Instruction:							
Salaries of Teachers	2,593,334			551,467	228,961	18,302	3,392,064
Other Salaries for Instruction	476,335			125,442	41,639	17,360	660,776
Purchased Professional - Educational Services	810,030						810,030
Purchased Professional and Technical Services	5,088						5,088
Other Purchased Services (400-500 series)	86,288						86,288
General Supplies	1,640,022	398		68,732	167,447	207,091	2,083,690
Textbooks	16,875						16,875
Tuition	-			4,790,999		6,656	4,797,655
Other Objects	37,026	-	-	150	-	-	37,176
Total Instruction	5,664,998	398	-	5,536,790	438,047	249,409	11,889,642
Support Services:							
Salaries of Other Professional Staff	1,577,139			183,736	9,070	13,093	1,783,038
Salaries of Supervisors of Instruction	408,455						408,455
Salaries of Secretarial and Clerical Asst.	257,639						257,639
Other Salaries	1,854,844	17,204	6,746	16,072	19,391	20,031	1,934,288
Personal Services - Employee Benefits	1,552,416	1,316	516	115,946	22,795	3,074	1,696,063
Purchased Educational Services - Contracted Pre-K	39,534,166						39,534,166
Purchased Professional - Educational Services	835,651			102,674			938,325
Other Purchased Professional Services	1,337,156						1,337,156
Purchased Technical Services	142,707			258,753	8,325	27,588	437,373
Contr. Serv.-Trans. (Field Trips)	39,292			4,404			43,696
Travel	39,120			338			39,458
Other Purchased Services (400-500 series)	15,580						15,580
Supplies & Materials	216,579			190,380			406,959
Indirect Costs	102,928						102,928
Other Objects	65,971	-	-	-	-	-	65,971
Total Support Services	47,979,643	18,520	7,262	872,303	59,581	63,786	49,001,095

continued

EXHIBIT E-1c

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1d)	WIB GED Testing Ctr. 2011-2012	WIB GED Testing Ctr. 2010-2011	IDEA PART B Basic 2011-2012	IDEA PART B Basic 2010-2011	IDEA PART B ARRA IDEA Basic	Total Carried Forward
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services:							
Instructional Equipment	$ 224,958						$ 224,958
Noninstructional Equipment	7,547	-	-	-	-	-	7,547
Total Facilities Acquisition and Construction Services	232,505	-	-	-	-	-	232,505
Sub-Total Expenditures	**53,877,146**	**$ 18,918**	**$ 7,262**	**$ 6,409,093**	**$ 497,628**	**$ 313,195**	**61,123,242**
OTHER FINANCING SOURCES (USES)							
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	-	(1,400,000)
Sub-Total Other Financing Sources (Uses)	**(1,400,000)**	-	-	-	-	-	**(1,400,000)**
Total Outflows	**55,277,146**	**18,918**	**7,262**	**6,409,093**	**497,628**	**313,195**	**62,523,242**
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -

EXHIBIT E-1d

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1e)	IDEA Part B Preschool 2011-2012	IDEA Part B Preschool 2010-2011	IDEA Part B ARRA Preschool	CHIRPA Outreach	EDUC. DURING A PANDEMIC E-DAP	Total Carried Forward
REVENUES							
Local Sources	$ 123,962						$ 123,962
State Sources	49,211,575						49,211,575
Federal Sources	5,666,871	$ 186,365	$ 1,701	$ 21,214	$ 40,482	$ 24,976	5,941,609
Total Revenues	**55,002,408**	**186,365**	**1,701**	**21,214**	**40,482**	**24,976**	**55,277,146**
EXPENDITURES							
Instruction:							
Salaries of Teachers	2,592,518			816			2,593,334
Other Salaries for Instruction	418,809	56,146		1,380			476,335
Purchased Professional - Educational Services	810,030						810,030
Purchased Professional and Technical Services	5,088						5,088
Other Purchased Services (400-500 series)	86,288						86,288
General Supplies	1,609,096	6,568	1,701	8,685		13,972	1,640,022
Textbooks	16,875						16,875
Other Objects	37,026	-	-	-	-	-	37,026
Total Instruction	5,575,730	62,714	1,701	10,881	-	13,972	5,664,998
Support Services:							
Salaries of Other Professional Staff	1,577,139						1,577,139
Salaries of Supervisors of Instruction	408,455						408,455
Salaries of Secretarial and Clerical Asst.	257,639						257,639
Other Salaries	1,834,580	9,596			10,668		1,854,844
Personal Services - Employee Benefits	1,505,573	45,867		168	808		1,552,416
Purchased Educational Services - Contracted Pre-K	39,534,166						39,534,166
Purchased Professional - Educational Services	825,486			10,165			835,651
Other Purchased Professional Services	1,337,156						1,337,156
Purchaseed Technical Services	65,803	67,904			9,000		142,707
Contr. Serv.-Trans. (Field Trips)	39,292						39,292
Travel	38,939				181		39,120
Other Purchased Services (400-500 series)	15,580						15,580
Supplies & Materials	196,470	284			19,825		216,579
Indirect Costs	102,928						102,928
Other Objects	65,971	-	-	-	-	-	65,971
Total Support Services	47,805,177	123,651	-	10,333	40,482	-	47,979,643

continued

EXHIBIT E-1d

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1e)	IDEA Part B Preschool 2011-2012	IDEA Part B Preschool 2010-2011	IDEA Part B ARRA Preschool	CHIRPA Outreach	EDUC. DURING A PANDEMIC E-DAP	Total Carried Forward
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services:							
Instructional Equipment	$ 213,954					$ 11,004	$ 224,958
Noninstructional Equipment	7,547	-	-	-	-	-	7,547
Total Facilities Acquisition and Construction Services	221,501	-	-	-	-	11,004	232,505
Sub-Total Expenditures	53,602,408	$ 186,365	$ 1,701	$ 21,214	$ 40,482	24,976	53,877,146
OTHER FINANCING SOURCES (USES)							
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	-	(1,400,000)
Sub-Total Other Financing Sources (Uses)	(1,400,000)	-	-	-	-	-	(1,400,000)
Total Outflows	55,002,408	186,365	1,701	21,214	40,482	24,976	55,277,146
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -

EXHIBIT E-1e

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1f)	Adult Ed Basic Skills 2011-2012	PCWDC NJYC 2011-2012	NJ Youth Corps 2011-2012	Carl D. Perkins Vocational Educ Act	Total Carried Forward
REVENUES						
Local Sources	$ 123,962					$ 123,962
State Sources	48,716,681			$ 494,894		49,211,575
Federal Sources	4,139,651	$ 1,124,072	$ 266,125	-	$ 137,023	5,666,871
Total Revenues	**52,980,294**	**1,124,072**	**266,125**	**494,894**	**137,023**	**55,002,408**
EXPENDITURES						
Instruction:						
Salaries of Teachers	1,804,056	402,067	125,480	255,251	5,664	2,592,518
Other Salaries for Instruction	417,849	960				418,809
Purchased Professional - Educational Services	810,030					810,030
Purchased Professional and Technical Services					5,088	5,088
Other Purchased Services (400-500 series)	81,088			5,200		86,288
General Supplies	1,507,931	5,466	8,748	5,338	81,613	1,609,096
Textbooks	16,875					16,875
Other Objects	5,623	1,112	-	16,391	13,900	37,026
Total Instruction	4,643,452	409,605	134,228	282,180	106,265	5,575,730
Support Services:						
Salaries of Other Professional Staff	1,524,373		2,720	50,046		1,577,139
Salaries of Supervisors of Instruction	408,455					408,455
Salaries of Secretarial and Clerical Asst.	197,045	12,293	48,301			257,639
Other Salaries	1,719,982	42,184		72,414		1,834,580
Personal Services - Employee Benefits	1,206,662	140,609	76,282	81,587	433	1,505,573
Purchased Educational Services - Contracted Pre-K	39,534,166					39,534,166
Purchased Professional - Educational Services	309,369	516,117				825,486
Other Purchased Professional Services	1,322,149		2,194		12,813	1,337,156
Purchased Technical Services	65,803					65,803
Contr. Serv.-Trans. (Field Trips)	38,242	1,050				39,292
Travel	30,382	626		325	7,606	38,939
Other Purchased Services (400-500 series)	12,438			3,142		15,580
Supplies & Materials	189,282	1,588	2,400	3,200		196,470
Indirect Costs	102,928					102,928
Other Objects	63,971	-	-	2,000	-	65,971
Total Support Services	46,725,247	714,467	131,897	212,714	20,852	47,805,177

continued

EXHIBIT E-1e

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1f)	Adult Ed Basic Skills 2011-2012	PCWDC NJYC 2011-2012	NJ Youth Corps 2011-2012	Carl D. Perkins Vocational Educ Act	Total Carried Forward
EXPENDITURES (CONT'D):						
Facilities Acquisition and Construction Services:						
Instructional Equipment	$ 204,048				$ 9,906	$ 213,954
Noninstructional Equipment	7,547	-	-	-	-	7,547
Total Facilities Acquisition and Construction Services	211,595	-	-	-	9,906	221,501
Sub-Total Expenditures	51,580,294	$ 1,124,072	$ 266,125	$ 494,894	137,023	53,602,408
OTHER FINANCING SOURCES (USES)						
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	(1,400,000)
Sub-Total Other Financing Sources (Uses)	(1,400,000)	-	-	-	-	(1,400,000)
Total Outflows	52,980,294	1,124,072	266,125	494,894	137,023	55,002,408
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -

EXHIBIT E-1f

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1g)	ARRA Educational Technology	ARRA Title 1	ARRA Title 1 SIA	Family Outreach Project	Literacy and School Libraries	Total Carried Forward
REVENUES							
Local Sources	$ 123,962						$ 123,962
State Sources	47,913,852				$ 802,829		48,716,681
Federal Sources	3,214,275	$ 357,210	$ 452,225	$ 55,249		$ 60,692	4,139,651
Total Revenues	51,252,089	**357,210**	**452,225**	**55,249**	**802,829**	**60,692**	**52,980,294**
EXPENDITURES							
Instruction:							
Salaries of Teachers	1,570,221	88,834	61,130	39,739		44,132	1,804,056
Other Salaries for Instruction	417,849						417,849
Purchased Professional - Educational Services	810,030						810,030
Other Purchased Services (400-500 series)	81,088						81,088
General Supplies	1,365,163	138,308	644	1,816	2,000		1,507,931
Textbooks	16,875						16,875
Other Objects	5,623	-	-	-	-	-	5,623
Total Instruction	4,266,849	227,142	61,774	41,555	2,000	44,132	4,643,452
Support Services:							
Salaries of Other Professional Staff	1,305,814	7,898			210,661		1,524,373
Salaries of Supervisors of Instruction	396,184	12,271					408,455
Salaries of Secretarial and Clerical Asst.	197,045	-					197,045
Other Salaries	1,700,423	14,772			4,787		1,719,982
Personal Services - Employee Benefits	1,108,000	42,720		3,917	48,649	3,376	1,206,662
Purchased Educational Services - Contracted Pre-K	39,051,735				482,431		39,534,166
Purchased Professional - Educational Services	88,475		211,690	6,000	3,204		309,369
Other Purchased Professional Services	1,136,388		178,761			7,000	1,322,149
Purchased Technical Services	33,628	32,175					65,803
Contr. Serv.-Trans. (Field Trips)	38,242						38,242
Travel	24,816	5,566					30,382
Other Purchased Services (400-500 series)	6,678	3,960			1,800		12,438
Supplies & Materials	166,310	10,706		3,777	2,305	6,184	189,282
Indirect Costs	55,936				46,992		102,928
Other Objects	63,971	-	-	-	-	-	63,971
Total Support Services	45,373,645	130,068	390,451	13,694	800,829	16,560	46,725,247

continued

EXHIBIT E-1f

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1g)	ARRA Educational Technology	ARRA Title 1	ARRA Title 1 SIA	Family Outreach Project	Literacy and School Libraries	Total Carried Forward
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services:							
Instructional Equipment	$ 204,048						$ 204,048
Noninstructional Equipment	7,547	-	-	-	-	-	7,547
Total Facilities Acquisition and Construction Services	211,595	-	-	-	-	-	211,595
Sub-Total Expenditures	49,852,089	$ 357,210	$ 452,225	$ 55,249	$ 802,829	$ 60,692	51,580,294
OTHER FINANCING SOURCES (USES)							
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	-	(1,400,000)
Sub-Total Other Financing Sources (Uses)	(1,400,000)	-	-	-	-	-	(1,400,000)
Total Outflows	51,252,089	357,210	452,225	55,249	802,829	60,692	52,980,294
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -

EXHIBIT E-1g

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1h)	BJ'S Adopt a Sch NSW	MSG Varsity Grant	Taub/Doby Basketball Foundation	Lion's Club/Donation Sch# 04	Total Carried Forward
REVENUES						
Local Sources	$ 58,175	$ 427	$ 18,229	$ 45,685	$ 1,446	$ 123,962
State Sources	47,913,852					47,913,852
Federal Sources	3,214,275	-	-	-	-	3,214,275
Total Revenues	51,186,302	427	18,229	45,685	1,446	51,252,089
EXPENDITURES						
Instruction:						
Salaries of Teachers	1,563,221		7,000			1,570,221
Other Salaries for Instruction	417,849					417,849
Purchased Professional - Educational Services	810,030					810,030
Other Purchased Services (400-500 series)	81,088					81,088
General Supplies	1,363,290	427			1,446	1,365,163
Textbooks	16,875					16,875
Other Objects	5,623	-	-	-	-	5,623
Total Instruction	4,257,976	427	7,000	-	1,446	4,266,849
Support Services:						
Salaries of Other Professional Staff	1,305,814					1,305,814
Salaries of Supervisors of Instruction	396,184					396,184
Salaries of Secretarial and Clerical Asst.	197,045					197,045
Other Salaries	1,700,423					1,700,423
Personal Services - Employee Benefits	1,108,000					1,108,000
Purchased Educational Services - Contracted Pre-K	39,051,735					39,051,735
Purchased Professional - Educational Services	88,475					88,475
Other Purchased Professional Services	1,136,388					1,136,388
Purchased Technical Services	33,628					33,628
Contr. Serv.-Trans. (Field Trips)	38,242					38,242
Travel	24,816					24,816
Other Purchased Services (400-500 series)	6,678					6,678
Supplies & Materials	149,781		4,229	12,300		166,310
Indirect Costs	55,936					55,936
Other Objects	23,586	-	7,000	33,385		63,971
Total Support Services	45,316,731	-	11,229	45,685	-	45,373,645

continued

EXHIBIT E-1g

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1h)	BJ'S Adopt a Sch NSW	MSG Varsity Grant	Taub/Doby Basketball Foundation	Lion's Club/Donation Sch# 04	Total Carried Forward
EXPENDITURES (CONT'D):						
Facilities Acquisition and Construction Services:						
Instructional Equipment	$ 204,048					$ 204,048
Noninstructional Equipment	7,547	-	-		-	7,547
Total Facilities Acquisition and Construction Services	211,595	-	-	-	-	211,595
Sub-Total Expenditures	**49,786,302**	**$ 427**	**$ 18,229**	**$ 45,685**	**$ 1,446**	**49,852,089**
OTHER FINANCING SOURCES (USES)						
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	(1,400,000)
Sub-Total Other Financing Sources (Uses)	**(1,400,000)**	-	-	-	-	**(1,400,000)**
Total Outflows	**51,186,302**	427	18,229	45,685	1,446	**51,252,089**
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

EXHIBIT E-1h

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1i)	Lowe's Grant NRC	Vending Machine Commission	Target Grant STARS	Nonpublic Textbook Aid	Total Carried Forward
REVENUES						
Local Sources	$ 52,391	$ 3,099	$ 2,017	$ 668		$ 58,175
State Sources	47,896,977				$ 16,875	47,913,852
Federal Sources	3,214,275	-	-	-	-	3,214,275
Total Revenues	**51,163,643**	**3,099**	**2,017**	**668**	**16,875**	**51,186,302**
EXPENDITURES						
Instruction:						
Salaries of Teachers	1,563,221					1,563,221
Other Salaries for Instruction	417,849					417,849
Purchased Professional - Educational Services	810,030					810,030
Other Purchased Services (400-500 series)	81,088					81,088
General Supplies	1,363,290					1,363,290
Textbooks					16,875	16,875
Other Objects	5,147	-	-	476	-	5,623
Total Instruction	4,240,625	-	-	476	**16,875**	4,257,976
Support Services:						
Salaries of Other Professional Staff	1,305,814					1,305,814
Salaries of Supervisors of Instruction	396,184					396,184
Salaries of Secretarial and Clerical Asst.	197,045					197,045
Other Salaries	1,700,423					1,700,423
Personal Services - Employee Benefits	1,108,000					1,108,000
Purchased Educational Services - Contracted Pre-K	39,051,735					39,051,735
Purchased Professional - Educational Services	88,475					88,475
Other Purchased Professional Services	1,136,388					1,136,388
Purchased Technical Services	33,628					33,628
Contr. Serv.-Trans. (Field Trips)	38,050			192		38,242
Travel	24,816					24,816
Other Purchased Services (400-500 series)	6,678					6,678
Supplies & Materials	146,682	3,099				149,781
Indirect Costs	55,936					55,936
Other Objects	21,569	-	2,017	-	-	23,586
Total Support Services	45,311,423	3,099	2,017	192	-	45,316,731

continued

EXHIBIT E-1h

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1i)	Lowe's Grant NRC	Vending Machine Commission	Target Grant STARS	Nonpublic Textbook Aid	Total Carried Forward
EXPENDITURES (CONT'D):						
Facilities Acquisition and Construction Services:						
Instructional Equipment	$ 204,048					$ 204,048
Noninstructional Equipment	7,547	-	-	-	-	7,547
Total Facilities Acquisition and Construction Services	211,595	-	-	-	-	211,595
Sub-Total Expenditures	**49,763,643**	**$ 3,099**	**$ 2,017**	**$ 668**	**$ 16,875**	**49,786,302**
OTHER FINANCING SOURCES (USES)						
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	(1,400,000)
Sub-Total Other Financing Sources (Uses)	**(1,400,000)**	-	-	-	-	**(1,400,000)**
Total Outflows	**51,163,643**	**3,099**	**2,017**	**668**	**16,875**	**51,186,302**
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -

EXHIBIT E-1i

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1j)	Nonpublic Nursing	N.J. Nonpublic Auxiliary Services Ch. 192			Total Carried Forward
			Compensatory Education	English as a Second Language	Transportation	
REVENUES						
Local Sources	$ 52,391					$ 52,391
State Sources	47,466,675	$ 45,592	$ 246,592	$ 57,030	$ 81,088	47,896,977
Federal Sources	3,214,275	-	-	-		3,214,275
Total Revenues	**50,733,341**	**45,592**	**246,592**	**57,030**	**81,088**	**51,163,643**
EXPENDITURES						
Instruction:						
Salaries of Teachers	1,563,221					1,563,221
Other Salaries for Instruction	417,849					417,849
Purchased Professional - Educational Services	542,200		217,834	49,996		810,030
Other Purchased Services (400-500 series)					81,088	81,088
General Supplies	1,363,290					1,363,290
Other Objects	5,147	-	-	-	-	5,147
Total Instruction	3,891,707	-	217,834	49,996	81,088	4,240,625
Support Services:						
Salaries of Other Professional Staff	1,305,814					1,305,814
Salaries of Supervisors of Instruction	396,184					396,184
Salaries of Secretarial and Clerical Asst.	197,045					197,045
Other Salaries	1,700,423					1,700,423
Personal Services - Employee Benefits	1,108,000					1,108,000
Purchased Educational Services - Contracted Pre-K	39,051,735					39,051,735
Purchased Professional - Educational Services	88,475					88,475
Other Purchased Professional Services	1,090,796	45,592				1,136,388
Purchased Technical Services	33,628					33,628
Contr. Serv.-Trans. (Field Trips)	38,050					38,050
Travel	24,816					24,816
Other Purchased Services (400-500 series)	6,678					6,678
Supplies & Materials	146,682					146,682
Indirect Costs	20,144		28,758	7,034		55,936
Other Objects	21,569	-	-	-	-	21,569
Total Support Services	45,230,039	45,592	28,758	7,034	-	45,311,423

continued

EXHIBIT E-1i

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1j)	Nonpublic Nursing	N.J. Nonpublic Auxiliary Services Ch. 192			Total Carried Forward
			Compensatory Education	English as a Second Language	Transportation	
EXPENDITURES (CONT'D):						
Facilities Acquisition and Construction Services:						
Instructional Equipment	$ 204,048					$ 204,048
Noninstructional Equipment	7,547	-	-	-	-	7,547
Total Facilities Acquisition and Construction Services	211,595	-	-	-	-	211,595
Sub-Total Expenditures	**49,333,341**	**$ 45,592**	**$ 246,592**	**$ 57,030**	**$ 81,088**	**49,763,643**
OTHER FINANCING SOURCES (USES)						
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	(1,400,000)
Sub-Total Other Financing Sources (Uses)	**(1,400,000)**	-	-	-	-	**(1,400,000)**
Total Outflows	**50,733,341**	**45,592**	**246,592**	**57,030**	**81,088**	**51,163,643**
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -

EXHIBIT E-1j

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1k)	Optimun Lightpath Don Bosco	N.J. Nonpublic Handicapped Services Ch. 193 Examination & Classification	Corrective Speech	Supplemental Instruction	State Transportation Sch# 010	Total Carried Forward
REVENUES							
Local Sources	$ 42,282	$ 9,509				$ 600	$ 52,391
State Sources	47,378,200		$ 23,033	$ 39,416	$ 26,026		47,466,675
Federal Sources	3,214,275	-	-	-	-	-	3,214,275
Total Revenues	**50,634,757**	**9,509**	**23,033**	**39,416**	**26,026**	**600**	**50,733,341**
EXPENDITURES							
Instruction:							
Salaries of Teachers	1,563,221						1,563,221
Other Salaries for Instruction	417,849						417,849
Purchased Professional - Educational Services	542,200						542,200
General Supplies	1,353,781	9,509					1,363,290
Other Objects	5,147	-	-	-	-	-	5,147
Total Instruction	3,882,198	9,509	-	-	-	-	3,891,707
Support Services:							
Salaries of Other Professional Staff	1,305,814						1,305,814
Salaries of Supervisors of Instruction	396,184						396,184
Salaries of Secretarial and Clerical Asst.	197,045						197,045
Other Salaries	1,700,423						1,700,423
Personal Services - Employee Benefits	1,108,000						1,108,000
Purchased Educational Services - Contracted Pre-K	39,051,735						39,051,735
Purchased Professional - Educational Services	-		23,033	39,416	26,026		88,475
Other Purchased Professional Services	1,090,796						1,090,796
Purchased Technical Services	33,628						33,628
Contr. Serv.-Trans. (Field Trips)	37,450					600	38,050
Travel	24,816						24,816
Other Purchased Services (400-500 series)	6,678						6,678
Supplies & Materials	146,682						146,682
Indirect Costs	20,144						20,144
Other Objects	21,569	-	-	-	-	-	21,569
Total Support Services	45,140,964	-	23,033	39,416	26,026	600	45,230,039

continued

EXHIBIT E-1j

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1k)	Optimun Lightpath Don Bosco	N.J. Nonpublic Handicapped Services Ch. 193 Examination & Classification	Corrective Speech	Supplemental Instruction	State Transportation Sch# 010	Total Carried Forward
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services:							
Instructional Equipment	$ 204,048						$ 204,048
Noninstructional Equipment	7,547	-	-	-	-	-	7,547
Total Facilities Acquisition and Construction Services	211,595	-	-	-	-	-	211,595
Sub-Total Expenditures	49,234,757	$ 9,509	$ 23,033	$ 39,416	$ 26,026	$ 600	49,333,341
OTHER FINANCING SOURCES (USES)							
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	-	(1,400,000)
Sub-Total Other Financing Sources (Uses)	(1,400,000)	-	-	-	-	-	(1,400,000)
Total Outflows	50,634,757	9,509	23,033	39,416	26,026	600	50,733,341
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -

EXHIBIT E-1k

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1l)	Delta Dental FY 2012	Delta Dental FY 2011	Oral Health Initiative	Oral Health Alex. Ham	Agricultural Garden Proj. Sch#03	Total Carried Forward
REVENUES							
Local Sources	$ 3,091	$ 8,708	$ 28,362	$ 130	$ 1,050	$ 941	$ 42,282
State Sources	47,378,200						47,378,200
Federal Sources	3,214,275	-	-	-	-	-	3,214,275
Total Revenues	**50,595,566**	**8,708**	**28,362**	**130**	**1,050**	**941**	**50,634,757**
EXPENDITURES							
Instruction:							
Salaries of Teachers	1,563,221						1,563,221
Other Salaries for Instruction	417,849						417,849
Purchased Professional - Educational Services	542,200						542,200
General Supplies	1,352,731				1,050		1,353,781
Other Objects	5,147	-	-	-	-	-	5,147
Total Instruction	3,881,148	-	-	-	1,050	-	3,882,198
Support Services:							
Salaries of Other Professional Staff	1,305,814						1,305,814
Salaries of Supervisors of Instruction	396,184						396,184
Salaries of Secretarial and Clerical Asst.	197,045						197,045
Other Salaries	1,700,423						1,700,423
Personal Services - Employee Benefits	1,108,000						1,108,000
Purchased Educational Services - Contracted Pre-K	39,051,735						39,051,735
Other Purchased Professional Services	1,073,155	5,034	12,607				1,090,796
Purchased Technical Services	33,628						33,628
Contr. Serv.-Trans. (Field Trips)	37,450						37,450
Travel	24,816						24,816
Other Purchased Services (400-500 series)	6,678						6,678
Supplies & Materials	126,502	3,674	15,435	130		941	146,682
Indirect Costs	20,144						20,144
Other Objects	21,249	-	320	-	-	-	21,569
Total Support Services	45,102,823	8,708	28,362	130	-	941	45,140,964

continued

EXHIBIT E-1k

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1l)	Delta Dental FY 2012	Delta Dental FY 2011	Oral Health Initiative	Oral Health Alex. Ham	Agricultural Garden Proj. Sch#03	Total Carried Forward
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services:							
Instructional Equipment	$ 204,048						$ 204,048
Noninstructional Equipment	7,547		-	-	-	-	7,547
Total Facilities Acquisition and Construction Services	211,595	-	-	-	-	-	211,595
Sub-Total Expenditures	49,195,566	$ 8,708	$ 28,362	$ 130	$ 1,050	$ 941	49,234,757
OTHER FINANCING SOURCES (USES)							
Contribution to School Based Budgets	(1,400,000)	-	-	-	-	-	(1,400,000)
Sub-Total Other Financing Sources (Uses)	(1,400,000)	-	-	-	-	-	(1,400,000)
Total Outflows	50,595,566	8,708	28,362	130	1,050	941	50,634,757
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -

EXHIBIT E-11

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1m)	Oral Health Initiative NRC	NJPIRC GRANT School # 03	Preschool Education Aid	Full Serv. Community 2011-12	Full Serv. Community 2010-11	Total Carried Forward
REVENUES							
Local Sources		$ 2,788	$ 303				$ 3,091
State Sources				$ 47,378,200			47,378,200
Federal Sources	$ 2,508,700	-	-	-	$ 423,776	$ 281,799	3,214,275
Total Revenues	**2,508,700**	**2,788**	**303**	**47,378,200**	**423,776**	**281,799**	**50,595,566**
EXPENDITURES							
Instruction:							
Salaries of Teachers	766,778			796,443			1,563,221
Other Salaries for Instruction	48,772			369,077			417,849
Purchased Professional - Educational Services	542,200						542,200
General Supplies	506,883	2,049		843,799			1,352,731
Other Objects	5,147	-	-	-	-	-	5,147
Total Instruction	1,869,780	2,049	-	2,009,319	-	-	3,881,148
Support Services:							
Salaries of Other Professional Staff				1,305,814			1,305,814
Salaries of Supervisors of Instruction	90,050			306,134			396,184
Salaries of Secretarial and Clerical Asst.	-			197,045			197,045
Other Salaries	64,239			1,636,184			1,700,423
Personal Services - Employee Benefits	121,169			986,831			1,108,000
Purchased Educational Services - Contracted Pre-K				39,051,735			39,051,735
Other Purchased Professional Services				395,361	398,697	279,097	1,073,155
Purchased Technical Services	32,889	739					33,628
Contr. Serv.-Trans. (Field Trips)	35,383			2,067			37,450
Travel	195			23,861	563	197	24,816
Other Purchased Services (400-500 series)				3,210	3,468		6,678
Supplies & Materials	72,947			50,146	904	2,505	126,502
Indirect Costs					20,144		20,144
Other Objects	18,000	-	303	2,946	-	-	21,249
Total Support Services	434,872	739	303	43,961,334	423,776	281,799	45,102,823

continued

EXHIBIT E-11

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Total Brought Forward (Ex. E-1m)	Oral Health Initiative NRC	NJPIRC GRANT School # 03	Preschool Education Aid	Full Serv. Community 2011-12	Full Serv. Community 2010-11	Total Carried Forward
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services:							
Instructional Equipment	$ 204,048						$ 204,048
Noninstructional Equipment	-	-	-	$ 7,547	-	-	7,547
Total Facilities Acquisition and Construction Services	204,048	-	-	7,547	-	-	211,595
Sub-Total Expenditures	**2,508,700**	**$ 2,788**	**$ 303**	**45,978,200**	**$ 423,776**	**$ 281,799**	**49,195,566**
OTHER FINANCING SOURCES (USES)							
Contribution to School Based Budgets	-	-	-	(1,400,000)	-	-	(1,400,000)
Sub-Total Other Financing Sources (Uses)	-	-	-	**(1,400,000)**	-	-	**(1,400,000)**
Total Outflows	**2,508,700**	**2,788**	**303**	**47,378,200**	**423,776**	**281,799**	**50,595,566**
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -

EXHIBIT E-1m

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	SIG School # 04	SIG School # 010	Total Carried Forward
REVENUES			
Federal Sources	$ 1,358,791	$ 1,149,909	$ 2,508,700
Total Revenues	1,358,791	1,149,909	2,508,700
EXPENDITURES			
Instruction:			
Salaries of Teachers	410,196	356,582	766,778
Other Salaries for Instruction	23,826	24,946	48,772
Purchased Professional - Educational Services	279,700	262,500	542,200
General Supplies	297,436	209,447	506,883
Other Objects	5,147	-	5,147
Total Instruction	1,016,305	853,475	1,869,780
Support Services:			
Salaries of Supervisors of Instruction	48,872	41,178	90,050
Other Salaries	39,639	24,600	64,239
Personal Services - Employee Benefits	75,411	45,758	121,169
Purchased Technical Services	11,800	21,089	32,889
Contr. Serv.-Trans. (Field Trips)	35,383	-	35,383
Travel	72	123	195
Supplies & Materials	35,122	37,825	72,947
Other Objects		18,000	18,000
Total Support Services	246,299	188,573	434,872
Facilities Acquisition and Construction Services:			
Instructional Equipment	96,187	107,861	204,048
Total Facilities Acquisition and Construction Services	96,187	107,861	204,048
Sub-Total Expenditures	1,358,791	1,149,909	2,508,700
Total Outflows	1,358,791	1,149,909	2,508,700
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -

Exhibit E-2

Paterson Public Schools
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Fiscal Year Ended June 30, 2012

	Budgeted	Actual	Variance
EXPENDITURES:			
Instruction:			
Salaries of Teachers	$ 831,499	$ 796,443	$ 35,056
Other Salaries for Instruction	427,103	369,077	58,026
Other Purchased Services (400-500 series)	8,880		8,880
General Supplies	845,680	843,799	1,881
Total Instruction	2,113,162	2,009,319	103,843
Support Services:			
Salaries of Supervisors of Instruction	491,288	306,134	185,154
Salaries of Other Professional Staff	2,031,227	1,305,814	725,413
Salaries of Secr. And Clerical Assistants	197,045	197,045	
Other Salaries	1,807,168	1,636,184	170,984
Personal Services - Employee Benefits	1,684,111	986,831	697,280
Purchased Educational Services - Contracted Pre-K	40,355,474	39,051,735	1,303,739
Other Purchased Professional Services	947,500	395,361	552,139
Contr. Serv.-Trans. (Field Trips)	9,900	2,067	7,833
Travel	37,595	23,861	13,734
Other Purchased Services (400-500 series)	15,000	3,210	11,790
Supplies & Materials	50,185	50,146	39
Other Objects	5,000	2,946	2,054
Total Support Services	47,631,493	43,961,334	3,670,159
Facilities Acquisition and Cont. Serv:			
Noninstructional Equipment	10,000	7,547	2,453
Total Facilities Acquisition and Cont. Serv:	10,000	7,547	2,453
Contribution to School Based Budgets	1,400,000	1,400,000	-
Total Expenditures	$ 51,154,655	$ 47,378,200	$ 3,776,455

CALCULATION OF BUDGET & CARRYOVER

Total 2011-2012 Preschool Education Aid Allocation	$ 46,602,175
Add: Actual PEA Carryover June 30, 2011	11,191,147
Add: Budget Transfer from General Fund 2011-12	-
Total Funds Available for 2011-2012 Budget	57,793,322
Less: 2011-12 Budgeted PEA (Including prior year budgeted carryover)	(51,154,655)
Available & Unbudgeted Funds as of June 30, 2012	6,638,667
Add: June 30, 2012 Unexpended Preschool Education Aid	3,776,455
2011-12 Actual Carryover - Preschool Education Aid	$ 10,415,122
2011-12 PEA Carryover Budgeted in 2012-13	$ 5,419,898

CAPITAL PROJECTS FUND

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Issue/Project Title	Modified Appropriation	Expenditures to Date Prior Years	Expenditures to Date Current Year	Balance, June 30, 2012
Schools Development Authority (On Behalf)	$ 327,606,902	$ 323,974,415	$ 3,632,487	
Schools Development Authority (Direct)				
Dale Ave Intercom System	20,295	20,295		
JFK Water Infiltration	15,000			$ 15,000
School #19 Retaining Walls	15,000	13,950		1,050
School #21 Courtyard Stormdrain	15,000	10,080		4,920
School #27 P.A. System	34,216	34,216		
MLK Exterior Doors	120,530	117,062	(1,974)	5,442
School #9 Roofing	15,000	14,890		110
EHS Water Infiltration	15,000			15,000
NRC HVAC Control System	15,000			15,000
JFK HS Elevator Replacement	122,577	116,740		5,837
Improvements to Baurle Field	1,200,000	236,278	737,000	226,722
	$ 329,194,520	$ 324,537,926	$ 4,367,513	$ 289,081

Reconciliation to GAAP Basis

Project Balance, June 30, 2012		$ 289,081
Less: Deferred Revenue:		
Unearned SDA Grant	$ (62,359)	
Unearned City Contribution	(226,722)	
		(289,081)
Fund Balance, June 30, 2012 - GAAP Basis		$ -

SCHEDULE F-2

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Revenues and Other Financing Sources	
State Sources	
On-Behalf SDA Grant	$ 3,632,487
Other Financing Sources	
Transfer from Capital Outlay	56,612
Total Revenues	3,689,099
Expenditures and Other Financing Uses	
Expenditures:	
Capital Outlay	
Direct District Expenditures	
Purchased Professional and Technical Services	23,641
Construction	711,385
On Behalf SDA Construction Services	3,632,487
Adjustment to City Contribution - Budgetary Basis	50,000
Total Expenditures and Other Financing Uses	4,417,513
Excess of Revenue Over Expenditures and Other Financing Uses	(728,414)
Fund Balance, July 1, 2011	1,017,495
Fund Balance, June 30, 2012	$ 289,081
Reconciliation to GAAP Basis	
Fund Balance, June 30, 2012 - Budgetary Basis	$ 289,081
Less: Deferred Revenue	(289,081)
Fund Balance, June 30, 2012 - GAAP Basis	$ -

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
DALE AVENUE ELEMENTARY SCHOOL INTERCOMMUNICATIONS SYSTEM
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources-SDA Grant	$ 17,179	-	$ 17,179	$ 17,179
Transfer from Capital Outlay	-	$ 3,116	3,116	3,116
Total Revenues and Other Financing Sources	17,179	3,116	20,295	20,295
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services				
Construction Services	20,295	-	20,295	20,295
Total Expenditures and Other Financing Uses	20,295	-	20,295	20,295
Excess (Deficit) of Revenue Over (Under) Expenditures	$ (3,116)	$ 3,116	$ -	$ -

Additional Project Information:

SDA Project Number	4010-045-08-OHAB
SDA Grant Number	GB-0146
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 15,000
Additional Authorized Cost	$ 5,295
Revised Authorized Cost	$ 20,295
Percentage Increase Over Original Authorized Cost	35.30%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
J.F. KENNEDY SCHOOL, WATER INFILTRATION SYSTEM
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources-SDA Grant	$ 15,000	-	$ 15,000	$ 15,000
Total Revenues and Other Financing Sources	15,000	-	15,000	15,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	-	-	-	15,000
Total Expenditures and Other Financing Uses	-	-	-	15,000
Excess (Deficit) of Revenue Over (Under) Expenditures	$ 15,000	$ -	$ 15,000	-

Additional Project Information:

SDA Project Number	4010-03-08-OHAD
SDA Grant Number	GB-0147
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 15,000
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 15,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
P.S. 19 ELEMENTARY SCHOOL, RETAINING WALL PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources-SDA Grant	$ 15,000	-	$ 15,000	$ 15,000
Total Revenues and Other Financing Sources	15,000	-	15,000	15,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	13,950	-	13,950	15,000
Total Expenditures and Other Financing Uses	13,950	-	13,950	15,000
Excess (Deficit) of Revenue Over (Under) Expenditures	$ 1,050	$ -	$ 1,050	-

Additional Project Information:

SDA Project Number	4010-230-08-OHAG
SDA Grant Number	GB-0148
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 15,000
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 15,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
P.S. 21 ELEMENTARY SCHOOL, COURTYARD DRAINAGE PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources-SDA Grant	$ 15,000	-	$ 15,000	$ 15,000
Total Revenues and Other Financing Sources	15,000	-	15,000	15,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	10,080	-	10,080	15,000
Total Expenditures and Other Financing Uses	10,080	-	10,080	15,000
Excess (Deficit) of Revenue Over (Under) Expenditures	$ 4,920	$ -	$ 4,920	-

Additional Project Information:

SDA Project Number	4010-250-08-OHAE
SDA Grant Number	GB-0149
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 15,000
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 15,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
P.S. 27 ELEMENTARY SCHOOL, PA SYSTEM PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources-SDA Grant	$ 30,720		$ 30,720	$ 30,720
Transfer from Capital Outlay	-	$ 3,496	3,496	3,496
Total Revenues and Other Financing Sources	30,720	3,496	34,216	34,216
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services				
Construction Services	34,216	-	34,216	34,216
Total Expenditures and Other Financing Uses	34,216	-	34,216	34,216
Excess (Deficit) of Revenue Over (Under) Expenditures	$ (3,496)	$ 3,496	$ -	-

Additional Project Information:

SDA Project Number	4010-300-08-OHAF
SDA Grant Number	GB-0150
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 15,000
Additional Authorized Cost	$ 19,216
Revised Authorized Cost	$ 34,216
Percentage Increase Over Original Authorized Cost	128.11%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
MARTIN LUTHER KING ELEMENTARY SCHOOL, EXTERIOR DOORS AND HARDWARE PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources-SDA Grant	$ 120,530	-	$ 120,530	$ 120,530
Total Revenues and Other Financing Sources	120,530	-	120,530	120,530
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	14,462	$ (1,974)	12,488	15,000
Construction Services	102,600	-	102,600	105,530
Total Expenditures and Other Financing Uses	117,062	(1,974)	115,088	120,530
Excess (Deficit) of Revenue Over (Under) Expenditures	$ 3,468	$ 1,974	$ 5,442	-

Additional Project Information:

SDA Project Number	4010-312-08-OHAK
SDA Grant Number	GB-0151
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 15,000
Additional Authorized Cost	$ 105,530
Revised Authorized Cost	$ 120,530
Percentage Increase Over Original Authorized Cost	703.53%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
P.S. 9 ELEMENTARY SCHOOL, ROOF REPAIR PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources-SDA Grant	$ 15,000	-	$ 15,000	$ 15,000
Total Revenues and Other Financing Sources	15,000	-	15,000	15,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	14,890	-	14,890	15,000
Total Expenditures and Other Financing Uses	14,890	-	14,890	15,000
Excess (Deficit) of Revenue Over (Under) Expenditures	$ 110	$ -	$ 110	-

Additional Project Information:

SDA Project Number	4010-130-08-OHAN
SDA Grant Number	GB-0152
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 15,000
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 15,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
EASTSIDE HIGH SCHOOL, WATER INFILTRATION AND STORM DRAINAGE PROJECT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources-SDA Grant	$ 15,000	-	$ 15,000	$ 15,000
Total Revenues and Other Financing Sources	15,000	-	15,000	15,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	-	-	-	15,000
Total Expenditures and Other Financing Uses	-	-	-	15,000
Excess (Deficit) of Revenue Over (Under) Expenditures	$ 15,000	$ -	$ 15,000	-

Additional Project Information:

SDA Project Number	4010-040-09-OJAB
SDA Grant Number	GB-0159
Grant Date	2/20/09
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 15,000
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 15,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
NEW ROBERTO CLEMENTE SCHOOL HVAC CONTROL SYSTEM
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources-SDA Grant	$ 15,000	-	$ 15,000	$ 15,000
Total Revenues and Other Financing Sources	15,000	-	15,000	15,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	-	-	-	15,000
Total Expenditures and Other Financing Uses	-	-	-	15,000
Excess (Deficit) of Revenue Over (Under) Expenditures	15,000	$ -	$ 15,000	-

Additional Project Information:

SDA Project Number	4010-N02-08-OHAO
SDA Grant Number	GB-0199
Grant Date	1/11/2010
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 15,000
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 15,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
JOHN F. KENNEDY HIGH SCHOOL ELEVATOR REPLACEMENT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
State Sources-SDA Grant	$ 122,577	-	$ 122,577	$ 122,577
Total Revenues and Other Financing Sources	122,577	-	122,577	122,577
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services				15,000
Construction Services	116,740	-	116,740	107,577
Total Expenditures and Other Financing Uses	116,740	-	116,740	122,577
Excess (Deficit) of Revenue Over (Under) Expenditures	5,837	$ -	$ 5,837	-

Additional Project Information:

SDA Project Number	4010-030-09-OYAW
SDA Grant Number	GB-0197
Grant Date	8/31/2009
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 122,577
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 122,577
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PATERSON PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
BAURLE FIELD IMPROVEMENTS
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Financing Sources				
Local Sources - City Contribution	$ 1,200,000	$ (50,000)	$ 1,150,000	$ 1,150,000
Transfer from Capital Outlay	-	50,000	50,000	50,000
Total Revenues and Other Financing Sources	1,200,000	-	1,200,000	1,200,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	8,985	25,615	34,600	100,000
Construction Services	227,293	711,385	938,678	1,100,000
Total Expenditures and Other Financing Uses	236,278	737,000	973,278	1,200,000
Excess (Deficit) of Revenue Over (Under) Expenditures	$ 963,722	$ (737,000)	$ 226,722	-

Additional Project Information:

SDA Project Number	N/A
SDA Grant Number	N/A
Grant Date	N/A
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 1,200,000
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 1,200,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	81.11%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

PROPRIETARY FUNDS

ENTERPRISE FUNDS

EXHIBIT G-1

PATERSON PUBLIC SCHOOLS
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
AS OF JUNE 30, 2012

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

EXHIBIT G-2

COMBINING STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-5

EXHIBIT G-3

COMBINING STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-6

FIDUCIARY FUNDS

EXHIBIT H-1

PATERSON PUBLIC SCHOOLS
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY NET ASSETS
JUNE 30, 2012

	Agency		
	Student Activity	Payroll	Total
ASSETS			
Cash	$ 254,014	$ 312,356	$ 566,370
Total Assets	$ 254,014	$ 312,356	$ 566,370
LIABILITIES			
Payroll Deductions and Withholdings		$ 281,848	$ 281,848
Summer Payment Plan Deposits		15,214	15,214
Due to Student Groups	$ 254,014		254,014
Due to Other Funds	-	15,294	15,294
Total Liabilities	$ 254,014	$ 312,356	$ 566,370

PATERSON PUBLIC SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENT IS PRESENTED ON EXHIBIT B-8

PATERSON PUBLIC SCHOOLS
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Balance, July 1, 2011	Cash Receipts	Cash Disbursements	Balance, June 30, 2012
High School				
Eastside High School	$ 81,415	$ 167,403	$ 193,927	$ 54,891
Garrett Morgan	672	1,725	2,138	259
HARP Academy	12,859	26,886	33,798	5,947
International High School	5,331	28,849	30,684	3,496
John F. Kennedy	43,468	140,366	151,933	31,901
Panther Academy	7,611	16,635	14,704	9,542
Paterson Pre-Collegiate Teaching Academy	976		976	-
Rosa Parks	26,213	27,662	22,544	31,331
Silk City	2,664	3,453	1,861	4,256
Sports Business/Public Safety Academy	93	8,272	8,319	46
Don Bosco Technology Academy	724	82,882	77,167	6,439
Y.E.S. Academy		2,425	2,205	220
Stars Academy	5,829	6,220	6,037	6,012
Total High School	187,855	512,778	546,293	154,340
Elementary Schools				
1	2,630	12,290	8,879	6,041
2	828	8,344	8,634	538
3	2,125	19,876	21,006	995
5	5,741	6,591	9,414	2,918
7	5,016	35,338	34,591	5,763
8	2,209	9,779	10,079	1,909
9	9,842	43,975	46,765	7,052
11	2,926			2,926
12	922	13,707	14,329	300
13	2,958	16,116	17,423	1,651
15	1,109	14,716	13,811	2,014
20	5,068	9,617	10,006	4,679
21	1,055	21,628	21,763	920
25	1,638		216	1,422
26	20,868	32,047	44,997	7,918
28	8,962	4,535	6,832	6,665
Academy of Performing Arts (School #6)	988	5,373	3,046	3,315
Alexander Hamilton Academy	2,396	189	2,136	449
Nappier Academy / School #4	512	1,119	1,529	102
Edward W. Kilpatrick	3,307	4,827	2,563	5,571
Martin Luther King	3,192	800	939	3,053
Roberto Clemente	4,871	4,285	4,272	4,884
New Roberto Clemente	11,884	29,709	26,740	14,853
Total Elementary Schools	101,047	294,861	309,970	85,938
Athletic Associations				
Eastside Athletic Association	396	43,894	42,646	1,644
JFK Athletic Association	4,449	57,378	49,735	12,092
Total Athletic Associations	4,845	101,272	92,381	13,736
	$ 293,747	$ 908,911	$ 948,644	$ 254,014

PATERSON PUBLIC SCHOOLS
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Balance, July 1, 2011	Cash Receipts	Cash Disbursements	Balance, June 30, 2012
Payroll Deductions and Withholdings	$ 2,445,238	$ 128,437,568	$ 130,600,958	$ 281,848
Accrued Salaries and Wages		147,207,650	147,207,650	
Summer Payment Plan Deposits	14,744	9,693,195	9,692,725	15,214
Due to Other Funds	15,852	13,142	13,700	15,294
	$ 2,475,834	$ 285,351,555	$ 287,515,033	$ 312,356

LONG-TERM DEBT

EXHIBIT I-1

PATERSON PUBLIC SCHOOLS
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

THIS SCHEDULE IS NOT APPLICABLE

EXHIBIT I-2

PATERSON PUBLIC SCHOOLS
SCHEDULE OF OBLIGATIONS UNDER LEASE PURCHASE AGREEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Series	Interest Rate	Amount of Original Issue	Balance July 1, 2011	Decreases	Balance June 30, 2012
Refunding	3.25%-4.00%	$ 11,070,000	$ 9,870,000	$ 940,000	$ 8,930,000
			$ 9,870,000	$ 940,000	$ 8,930,000

EXHIBIT I-3

PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources					
Property Tax Levy	$ 301,447		$ 301,447	$ 301,447	
State Sources:					
Debt Service Aid	797,428	-	797,428	797,428	-
Total Revenues	1,098,875	-	1,098,875	1,098,875	-
EXPENDITURES:					
Regular Debt Service:					
Principal Payments-Comm. Approved Lease Purch. Agrm.	940,000		940,000	940,000	
Interest for Comm. Approved Lease Purch. Agrm.	362,835		362,835	362,835	-
Total Regular Debt Service	1,302,835	-	1,302,835	1,302,835	-
Total Expenditures	1,302,835	-	1,302,835	1,302,835	-
Net Change in Fund Balance	(203,960)	-	(203,960)	(203,960)	-
Fund Balance, Beginning of Year	303,599	-	303,599	303,599	-
Fund Balance, End of Year	$ 99,639	$ -	$ 99,639	$ 99,639	$ -

Recapitulation of Fund Balance

Restricted for Debt Service	
Designated for Subsequent Year's Expenditures	$ 99,639

STATISTICAL SECTION

This part of the Paterson Public School District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Exhibits
Financial Trends	
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	J-1 to J-5
Revenue Capacity	
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	J-6 to J-9
Debt Capacity	
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	J-10 to J-13
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	J-14 and J-15
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	J-16 to J-20

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

PATERSON PUBLIC SCHOOLS
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities										
Invested In Capital Assets, Net Of Related Debt	$ 94,041,454	$ 215,046,291	$ 250,129,321	$ 247,723,923	$ 260,109,196	$ 268,572,972	$ 279,041,539	$ 286,086,922	$ 284,565,301	$ 278,521,086
Restricted	981,796	986,039	675,903	843,767	615,294	142,789	1,934	7,205,061	14,304,599	25,590,497
Unrestricted	(21,677,140)	(19,651,863)	(8,298,573)	(8,442,627)	(11,146,490)	1,275,034	(8,061,760)	(22,804,551)	(21,856,842)	(5,028,057)
Total Governmental Activities Net Assets	$ 73,346,110	$ 196,380,467	$ 242,506,651	$ 240,125,063	$ 249,578,000	$ 269,990,795	$ 270,981,713	$ 270,487,432	$ 277,013,058	$ 299,083,526
Business-Type Activities										
Invested In Capital Assets, Net Of Related Debt	$ 1,431,548	$ 1,188,909	$ 1,126,828	$ 899,534	$ 668,856	$ 438,178	$ 207,500	$ 244,303	$ 209,434	$ 470,761
Restricted										
Unrestricted	(1,170,934)	(2,323,123)	(3,745,429)	(5,258,802)	(5,775,579)	(530,757)	857,774	2,637,508	4,315,517	3,259,713
Total Business-Type Activities Net Assets	$ 260,614	$ (1,134,214)	$ (2,618,601)	$ (4,359,268)	$ (5,106,723)	$ (92,579)	$ 1,065,274	$ 2,881,811	$ 4,524,951	$ 3,730,474
District-Wide										
Invested In Capital Assets, Net Of Related Debt	$ 95,473,002	$ 216,235,200	$ 251,256,149	$ 248,623,457	$ 260,778,052	$ 269,011,150	$ 279,249,039	$ 286,331,225	$ 284,774,735	$ 278,991,847
Restricted	981,796	986,039	675,903	843,767	615,294	142,789	1,934	7,205,061	14,304,599	25,590,497
Unrestricted	(22,848,074)	(21,974,986)	(12,044,002)	(13,701,429)	(16,922,069)	744,277	(7,203,986)	(20,167,043)	(17,541,325)	(1,768,344)
Total District Net Assets	$ 73,605,724	$ 195,246,253	$ 239,888,050	$ 235,765,795	$ 244,471,277	$ 269,898,216	$ 272,046,987	$ 273,369,243	$ 281,538,009	$ 302,814,000

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental Activities										
Instruction										
Regular	$ 175,906,297	$ 175,187,978	$ 192,734,945	$ 216,582,273	$ 259,183,283	$ 255,122,347	$ 256,994,641	$ 254,366,135	$ 243,972,986	$ 251,391,367
Special Education	38,051,967	44,496,676	46,636,713	52,069,053	70,341,236	70,084,366	68,430,395	64,509,076	80,335,399	76,206,404
Other Instruction	25,618,562	24,331,891	26,721,973	23,819,124	18,113,165	17,462,236	18,820,529	42,449,059	36,489,793	35,119,655
School Sponsored Activities & Athletics	1,217,285	19,198,705	1,290,263	1,757,994	2,170,105	2,257,183	2,172,552	2,100,779	1,801,578	1,866,156
Community Services	1,679,037	737,620	644,092	514,165	728,209	826,034	452,133	421,444	477,169	519,115
Support Services:										
Tuition										
Student and Instruction Related Services	86,916,398	90,841,710	99,647,501	108,692,275	80,946,621	85,459,346	87,926,747	86,441,146	72,300,897	84,268,585
General Administration	8,292,890	7,951,531	9,349,912	6,757,530	6,225,738	4,905,662	4,980,890	5,375,949	5,164,601	6,330,523
School Administrative Services	18,918,335	20,823,185	21,444,444	17,511,990	21,386,437	19,914,209	20,327,769	19,069,149	21,120,444	20,506,048
Central and Other Support Services	4,619,264	7,568,909	11,243,004	9,494,472	9,574,963	10,644,531	11,020,862	11,438,546	10,484,290	10,611,639
Plant Operations And Maintenance	37,575,807	39,359,549	52,910,590	60,454,891	56,910,426	50,367,780	56,154,208	52,189,121	52,581,933	51,018,812
Pupil Transportation	11,063,200	11,905,718	12,919,494	13,865,230	15,162,363	16,924,685	17,230,058	17,183,312	14,707,654	15,571,386
Interest On Long-Term Debt	1,447,138	776,790	754,470	712,683	724,154	575,996	530,731	499,112	473,359	433,778
Total Governmental Activities Expenses	411,306,180	443,180,262	476,297,401	512,231,680	541,466,680	534,544,375	545,041,515	556,042,828	539,910,103	553,843,468
Business-Type Activities:										
Food Service	10,522,559	10,870,515	11,949,870	12,320,672	11,924,109	11,399,418	10,526,895	10,744,204	10,635,560	13,855,901
Other Non-Major	28,798									
Child Care		23,938	10,466	-	-	-	-	-	-	-
Total Business-Type Activities Expense	10,551,357	10,894,453	11,960,336	12,320,672	11,924,109	11,399,418	10,526,895	10,744,204	10,635,560	13,855,901
Total District Expenses	$ 421,857,537	$ 454,074,715	$ 488,257,737	$ 524,552,352	$ 553,390,789	$ 545,943,793	$ 555,568,410	$ 566,787,032	$ 550,545,663	$ 567,699,369
Program Revenues										
Governmental Activities:										
Charges for Services:										
Instruction (Tuition)					$ 2,400	$ 13,685	$ 182,207	$ 162,205	$ 21,078	$ 112,053
Special Education	$ 85,601	$ 39,571	$ 42,172							
Operating Grants And Contributions	104,052,148	86,186,498	102,061,809	$ 64,796,036	136,252,762	137,337,870	122,807,585	197,357,086	141,702,604	155,690,480
Capital Grants And Contributions	48,834,994	127,032,070	46,263,823	10,257,651	25,734,756	20,241,436	24,503,096	16,571,075	4,072,825	4,550,018
Total Governmental Activities Program Revenues	152,972,743	213,258,139	148,367,804	75,053,687	161,989,918	157,592,991	147,492,888	214,090,366	145,796,507	160,352,551

EXHIBIT J-2

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Business-Type Activities:										
Charges For Services										
Food Service	$ 533,105	$ 637,578	$ 742,863	$ 749,964	$ 698,432	$ 490,252	$ 443,215	$ 330,222	$ 290,507	$ 264,042
Child Care	27,773	23,938	10,466							
Operating Grants And Contributions	9,123,669	8,838,109	9,722,620	9,830,041	10,406,123	10,768,371	11,226,668	12,206,055	11,988,193	12,797,382
Capital Grants And Contributions								20,590	-	-
Total Business Type Activities Program Revenues	9,684,547	9,499,625	10,475,949	10,580,005	11,104,555	11,258,623	11,669,883	12,556,867	12,278,700	13,061,424
Total District Program Revenues	$ 162,657,290	$ 222,757,764	$ 158,843,753	$ 85,633,692	$ 173,094,473	$ 168,851,614	$ 159,162,771	$ 226,647,233	$ 158,075,207	$ 173,413,975
Net (Expense)/Revenue										
Governmental Activities	$ (258,333,437)	$ (229,922,123)	$ (327,929,597)	$ (437,177,993)	$ (379,476,762)	$ (376,951,384)	$ (397,548,627)	$ (341,952,462)	$ (394,113,596)	$ (393,490,917)
Business-Type Activities	(866,810)	(1,394,828)	(1,484,387)	(1,740,667)	(819,554)	(140,795)	1,142,988	1,812,663	1,643,140	(794,477)
Total District-Wide Net Expense	$ (259,200,247)	$ (231,316,951)	$ (329,413,984)	$ (438,918,660)	$ (380,296,316)	$ (377,092,179)	$ (396,405,639)	$ (340,139,799)	$ (392,470,456)	$ (394,285,394)
General Revenues And Other Changes In Net Assets										
Governmental Activities:										
Property Taxes Levied For General Purposes, Net	$ 36,016,971	$ 36,016,971	$ 36,016,971	$ 36,016,971	$ 36,016,971	$ 36,016,971	$ 37,457,650	$ 38,955,956	$ 38,955,956	$ 38,955,956
Property Taxes Levied For Debt Service		372,719	49,857	372,005	371,965	374,285	326,508	365,829	505,422	301,447
Federal And State Aid - Unrestricted	240,514,840	314,212,102	332,221,218	395,150,707	327,173,707	339,631,121	345,165,227	289,042,114	343,007,734	366,415,045
Federal And State Aid - Restricted					20,396,585	22,154,994	8,068,737	7,865,913	8,040,499	7,633,112
State Aid Restricted For Debt Service Principal					450,052	510,351	537,561	631,969	558,327	558,200
Investment Earnings	388,329	6,347	502,856	30,813	1,637,514	1,325,169	525,364	258,142	287,214	333,383
Capital Asset Donations	3,359,937					24,990				
Miscellaneous Income	1,414,234	2,348,341	3,514,899	2,114,215	2,987,439	2,433,031	6,458,498	4,338,258	3,406,153	2,942,973
Loss on Sale of Assets	(7,572)									
Special Item - Refund of Lease Purchase and EDA Loan Proceeds										
Transfers	(1,025)			202,374		(5,106,723)	-	-	-	-
Total Governmental Activities	281,685,714	352,956,480	372,305,781	433,887,085	389,034,233	397,364,189	398,539,545	341,458,181	394,761,305	417,140,116
Business-Type Activities:										
Investment Earnings	11,258				72,099	48,216	14,865	3,874	-	-
Transfers	1,025			-	-	5,106,723	-	-	-	-
Total Business-Type Activities	12,283	-	-	-	72,099	5,154,939	14,865	3,874	-	-
Total District-Wide	$ 281,697,997	$ 352,956,480	$ 372,305,781	$ 433,887,085	$ 389,106,332	$ 402,519,128	$ 398,554,410	$ 341,462,055	$ 394,761,305	$ 417,140,116
Change In Net Assets										
Governmental Activities	$ 23,352,277	$ 123,034,357	$ 44,376,184	$ (3,290,908)	$ 9,557,471	$ 20,412,805	$ 990,918	$ (494,281)	$ 647,709	$ 23,649,199
Business-Type Activities	(854,527)	(1,394,828)	(1,484,387)	(1,740,667)	(747,455)	5,014,144	1,157,853	1,816,537	1,643,140	(794,477)
Total District	$ 22,497,750	$ 121,639,529	$ 42,891,797	$ (5,031,575)	$ 8,810,016	$ 25,426,949	$ 2,148,771	$ 1,322,256	$ 2,290,849	$ 22,854,722

EXHIBIT J-3

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Reserved	$ 1,431,756	$ 422,803	$ 9,589,544	$ 20,986,950	$ 2,883,421	$ 3,739,424	$ 13,284,804	$ 23,123,100		
Unreserved	(5,385,663)	(6,675,383)	(4,062,617)	(11,566,298)	5,657,450	7,387,687	(13,371,019)	(30,682,906)		
Restricted									$ 20,787,971	$ 40,132,489
Committed									735,611	1,304,965
Assigned									7,570,795	17,775,328
Unassigned	-	-	-	-	-	-	-	-	(29,450,263)	(32,730,590)
Total General Fund	$ (3,953,907)	$ (6,252,580)	$ 5,526,927	$ 9,420,652	$ 8,540,871	$ 11,127,111	$ (86,215)	$ (7,559,806)	$ (355,886)	$ 26,482,192
All Other Governmental Funds										
Reserved	$ 324,486	$ 324,386			$ 30,813	$ 272,666	$ 287,380	$ 99,639		
Unreserved	38,421	(916,174)	$ 93,572	$ (933,597)	(2,396,543)	(440,542)	934	204,061		
Restricted									$ 303,599	$ 99,639
Unassigned	-	-	-	-	-	-	-	-	(6,612)	
Total All Other Governmental Funds	$ 362,907	$ (591,788)	$ 93,572	$ (933,597)	$ (2,365,730)	$ (167,876)	$ 288,314	$ 303,700	$ 296,987	$ 99,639

Note:
Beginning with Fiscal Year 2011, the District implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. This Statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Reclassification of prior year fund balance amounts to comply with Statement No. 54 is not required.

EXHIBIT J-4

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Property Tax Levy	$ 36,016,971	$ 36,389,690	$ 36,066,828	$ 36,388,976	$ 36,388,936	$ 36,391,256	$ 37,784,158	$ 39,321,785	$ 39,461,378	$ 39,257,403
Tuition Charges	85,601				2,400	13,685	182,207	162,205	21,078	112,053
Interest Earnings	388,330				1,637,514	1,325,169	525,364	258,142	287,214	333,383
Miscellaneous	4,918,412	3,741,344	5,667,880	2,145,028	3,246,890	3,177,974	6,578,298	4,447,254	4,469,806	3,754,991
State Sources	368,393,698	497,615,240	452,853,344	442,332,564	479,398,391	491,210,799	470,972,414	413,794,991	451,436,678	486,996,031
Federal Sources	24,864,043	28,454,286	26,085,534	27,871,810	30,350,020	28,474,279	29,989,992	97,564,170	45,559,184	47,038,806
Total Revenue	434,667,055	566,200,560	520,673,586	508,738,378	551,024,151	560,593,162	546,032,433	555,548,547	541,235,338	577,492,667
Expenditures										
Instruction										
Regular Instruction	175,525,809	173,776,894	190,635,417	212,300,964	255,652,429	257,248,697	255,850,796	253,045,031	242,843,062	250,473,502
Special Education Instruction	38,031,661	44,299,856	46,269,946	54,061,727	71,209,920	71,461,791	68,572,096	64,406,128	80,420,953	76,463,329
Other Special Instruction	25,536,531	24,118,755	26,414,365	24,534,515	22,717,966	17,152,745	18,448,462	42,163,148	36,226,063	34,868,504
School Sponsored Activities And Athletics	1,203,772	19,178,560	1,276,610	1,743,722	2,153,485	2,256,749	2,110,992	2,058,599	1,754,911	1,819,257
Community Services	1,679,126	725,755	637,077	512,076	727,682	840,656	452,133	421,264	478,033	520,416
Support Services										
Student and Inst. Related Services	86,546,952	90,071,008	98,579,137	107,903,065	77,550,771	85,128,193	85,487,696	84,625,373	70,242,436	82,166,444
General Administration	8,232,294	7,845,225	9,244,584	6,759,677	6,125,622	4,586,349	4,529,115	5,057,257	5,461,744	5,933,650
School Administrative Services	18,842,814	20,592,137	21,157,091	17,327,122	21,238,767	19,874,599	19,845,535	18,687,525	20,720,367	20,116,656
Central and Other Support Services	4,502,173	7,403,787	11,013,372	9,283,298	9,370,506	10,100,741	10,171,307	10,848,827	9,787,525	9,880,048
Plant Operations And Maintenance	35,359,165	37,075,137	38,721,808	44,491,498	42,838,856	42,576,923	46,247,316	44,781,867	44,533,734	42,434,222
Pupil Transportation	11,059,866	11,900,022	12,909,677	13,858,099	15,155,595	16,913,401	17,203,918	17,164,184	14,684,870	15,548,549
Capital Outlay	50,637,354	127,215,142	47,004,671	11,919,717	26,002,560	21,316,317	26,562,901	18,437,649	5,581,300	7,745,794
Debt Service										
Principal	5,338,623	4,477,108	3,578,048	3,096,496	1,849,846	660,000	835,000	880,000	910,000	940,000
Interest And Other Charges	1,497,384	792,542	766,916	739,165	742,060	1,530,806	472,302	429,900	393,133	362,835
Total Expenditures	463,993,524	569,471,928	508,208,719	508,531,141	553,336,065	551,647,967	556,789,569	563,006,752	534,038,131	549,273,206
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(29,326,469)	(3,271,368)	12,464,867	207,237	(2,311,914)	8,945,195	(10,757,136)	(7,458,205)	7,197,207	28,219,461

EXHIBIT J-4

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Other Financing Sources (Uses)										
Proceeds from Lease Refunding						$ 11,070,000				
Original Issue Discount						(44,378)				
Payment to Refunded Lease Escrow Agent						(10,080,000)				
Transfers In	$ 374,256		$ 19,491,464	$ 22,878,963	$ 20,396,585	25,882,197	$ 12,013,238	$ 8,069,873	$ 8,140,138	$ 7,689,724
Transfers Out	(375,281)	-	(19,491,464)	(22,878,963)	(20,396,585)	(30,988,920)	(12,013,238)	(8,069,873)	(8,140,138)	(7,689,724)
Total Other Financing Sources (Uses)	(1,025)	-	-	-	-	(4,161,101)	-	-	-	-
Net Change In Fund Balances	$ (29,327,494)	$ (3,271,368)	$ 12,464,867	$ 207,237	$ (2,311,914)	$ 4,784,094	$ (10,757,136)	$ (7,458,205)	$ 7,197,207	$ 28,219,461
Debt Service As A Percentage Of Noncapital Expenditures	1.65%	1.19%	0.94%	0.77%	0.49%	0.41%	0.25%	0.24%	0.25%	0.24%

* Noncapital expenditures are total expenditures less capital outlay.

EXHIBIT J-5

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

Fiscal Year Ended June 30,	Tuition	Interest on Investments	Refund of Prior Year Expenditures	Cancelled Prior Year Payables	Stale Dated Checks	Utility Refunds	Settlements	Private Grants	Indirect Cost Reimbursement	E-Rate Reimbursements	Miscellaneous	Total
2003	$ 85,601	$ 298,472				$ 422,425	$ 72,572	$ 144,241			$ 4,279,174	$ 5,302,485
2004	39,571	192,533				435,365	1,421,448	1,361,144			248,936	3,734,997
2005	42,172	487,653			$ 157,390	509,456	1,005,150	1,607,973			1,842,903	5,652,697
2006	11,755	1,039,850			11,375	411,048		35,115			507,589	2,016,731
2007	2,400	1,602,406			15,900	417,939	1,400,000		$ 182,848		970,752	4,592,245
2008	13,685	1,311,246	$ 886,422	$ 870,443					554,429		675,986	4,312,211
2009	182,207	510,650	379,135	1,027,603		2,980,723			624,837		1,446,200	7,151,355
2010	162,205	241,923	789,808	1,946,502	54,618				438,016		1,109,314	4,742,386
2011	21,078	287,214	1,074,415	1,115,169			428,628		677,526		787,941	4,391,971
2012	112,053	333,383	790,767	107,960	8,327				373,774	$ 789,096	873,049	3,388,409

PATERSON PUBLIC SCHOOLS
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(Unaudited)

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate [a]
2003	$ 9,482,620	$ 362,806,710	$ 120,124,999	$ 46,731,868	$ 38,615,928	$ 577,762,125	$ 2,418,703	$ 580,180,828	$ 3,745,518,580	$ 6.247
2004	9,437,520	363,524,285	119,588,860	44,761,563	38,581,028	575,893,256	1,938,197	577,831,453	4,280,232,985	6.234
2005	9,553,380	364,174,765	118,308,010	42,712,663	38,417,528	573,166,346	1,685,056	574,851,402	4,964,174,456	6.299
2006	10,235,750	366,155,555	115,840,638	42,371,903	38,229,828	572,833,674	1,334,999	574,168,673	6,031,183,540	6.338
2007 (1)	186,957,300	6,310,285,900	1,736,768,700	648,880,900	491,173,100	9,374,065,900	14,551,432	9,388,617,332	7,353,174,894	0.388
2008	188,322,400	6,301,093,300	1,713,639,200	629,668,600	485,494,450	9,318,217,950	13,666,858	9,331,884,808	8,516,829,800	0.398
2009	184,572,060	6,305,862,040	1,727,489,145	610,010,200	511,254,000	9,339,187,445	13,509,374	9,352,696,819	9,038,160,514	0.412
2010	179,670,710	6,292,039,157	1,700,941,875	602,582,900	505,956,200	9,281,190,842	13,832,573	9,295,023,415	8,948,422,363	0.424
2011	183,157,910	6,235,334,057	1,686,584,175	563,238,300	496,089,200	9,164,403,642	13,832,573	9,178,236,215	8,501,229,029	0.429
2012	177,854,460	6,055,404,407	1,636,794,675	534,434,500	493,569,500	8,898,057,542	13,832,573	8,911,890,115	7,430,116,572	0.441

Source: County Abstract of Ratables

a Tax rates are per $100

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

PATERSON PUBLIC SCHOOLS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
(Unaudited)

(rate per $100 of assessed value)

Calendar Year	Total Direct School Tax Rate Paterson Public Schools	Overlapping Rates City of Paterson	Overlapping Rates County of Passaic	Overlapping Rates Municipal Open Space	Total Direct and Overlapping Tax Rate
2003	$ 6.247	$ 12.984	$ 3.674	$ 0.065	$ 22.970
2004	6.234	13.160	4.020	0.076	23.490
2005	6.299	14.180	4.422	0.089	24.990
2006	6.338	14.423	5.432	0.107	26.300
2007	(1) 0.388	0.971	0.372	0.010	1.741
2008	0.398	0.997	0.448	0.010	1.853
2009	0.412	1.038	0.471	0.010	1.931
2010	0.424	1.191	0.502	0.010	2.126
2011	0.429	1.565	0.511	0.010	2.515
2012	0.441	1.597	0.468	0.008	2.515

Source: County Abstract of Ratables

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

EXHIBIT J-8

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

	2012		2003	
Taxpayer	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
297 Paterson, LLC C/O Dubrow Mgmt. Co.	$ 24,093,700	0.26%		
Center City Partners/Alma Realty	23,738,900	0.26%		
Rt 20 Retail Center, LLC	21,449,000	0.23%		
Paterson Plaza LLC			$ 905,300	0.16%
Okonite Co.	18,403,700	0.20%	855,600	0.15%
Great Falls Realty Associates, LLC	16,500,000	0.18%	1,774,000	0.31%
HDI Realty, LLC	16,255,200	0.17%		
Riverview Towers I, LLC	15,742,900	0.17%		
The Realty Associates Fund VII, LP	14,187,100	0.15%	2,660,406	46.00%
R. Green			2,119,720	0.36%
Par Realty			1,983,125	0.34%
NJ Bell Telephone	13,832,573	0.15%	1,687,879	0.29%
Park East Terrace	13,498,200	0.15%	2,394,300	0.41%
Ramadan, Mohammad	12,799,800	0.14%		
Rt. 80 Mineik Mills Inc.			935,000	0.16%
Bascom Foods	-	-	909,800	0.16%
	$ 190,501,073	2.05%	$ 16,225,130	2.79%

Source: Municipal Tax Assessor

PATERSON PUBLIC SCHOOLS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2003	$ 36,016,971	$ 36,016,971	100.00%	N/A
2004	36,389,690	36,389,690	100.00%	N/A
2005	36,066,828	36,066,828	100.00%	N/A
2006	36,388,976	36,388,976	100.00%	N/A
2007	36,388,936	36,388,936	100.00%	N/A
2008	36,391,256	36,391,256	100.00%	N/A
2009	37,784,158	37,784,158	100.00%	N/A
2010	39,321,785	39,321,785	100.00%	N/A
2011	39,461,378	39,461,378	100.00%	N/A
2012	39,257,403	39,257,403	100.00%	N/A

EXHIBIT J-10

PATERSON PUBLIC SCHOOLS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)

	Governmental Activities					
Fiscal Year Ended June 30,	General Obligation Bonds	Certificates of Participation	Capital Leases	Total District	Population	Per Capita
2003		$ 25,168,471		$ 25,168,471	148,998	$ 169
2004		20,685,360		20,685,360	147,912	140
2005		17,111,343		17,111,343	146,922	116
2006		14,014,846		14,014,846	145,903	96
2007		12,165,000		12,165,000	145,113	84
2008		12,495,000		12,495,000	144,961	86
2009		11,660,000		11,660,000	145,834	80
2010		10,780,000		10,780,000	146,309	74
2011		9,870,000		9,870,000	146,427	67
2012		8,930,000		8,930,000	146,427 *	61

Source: District records

* - Estimated

EXHIBIT J-11

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding: Certificates of Participation	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value [a] of Property	Per Capita [b]
2003	$ 25,168,471		$ 25,168,471	4.34%	$ 170
2004	20,685,360		20,685,360	3.58%	141
2005	17,111,343		17,111,343	2.98%	117
2006	14,014,846		14,014,846	2.44%	97
2007	12,165,000		12,165,000	0.13%	84
2008	12,495,000		12,495,000	0.13%	86
2009	11,660,000		11,660,000	0.12%	80
2010	10,780,000		10,780,000	0.12%	74
2011	9,870,000		9,870,000	0.11%	67
2012	8,930,000		8,930,000	0.10%	61

Source: District records

Notes:

a See Exhibit J-6 for property tax data.
b See Exhibit J-14 for population data.

EXHIBIT J-12

PATERSON PUBLIC SCHOOLS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2012
(Unaudited)

	Total Debt
Municipal Debt: (1)	
City of Paterson	$ 98,407,382
City of Paterson - Type I School Debt	1,193,900
Paterson Public Schools - COPS	8,930,000
	108,531,282
Other Debt	
County of Passaic (2)	53,845,443
Passaic County Utilities Authority (2)	9,415,696
Passaic Valley Water Commission (4)	92,095,645
Passaic Valley Sewerage Commission (3)	28,170,095
North Jersey District Water Supply Commission (3)	6,053,046
	189,579,925
Total Direct and Overlapping Debt	$ 298,111,207

Source:
(1) City of Paterson's June 30, 2012 Annual Debt Statement
(2) Based on Equalized Value of Municipality to County Total
(3) Based on Usage
(4) Based upon ownership

EXHIBIT J-13

PATERSON PUBLIC SCHOOLS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2012

Equalized Valuation Basis	
2009	$ 8,856,507,771
2010	8,473,651,823
2011	7,638,276,081
	$ 24,968,435,675
Average Equalized Valuation of Taxable Property	$ 8,322,811,892
Debt Limit (6 % of average equalization value)	499,368,714
Total Net Debt Applicable to Limit	1,193,900
Legal Debt Margin	$ 498,174,814

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt limit	$ 203,662,438	$ 227,615,218	$ 259,751,062	$ 203,647,277	$ 242,415,999	$ 432,849,896	$ 346,162,291	$ 523,292,446	$ 524,076,155	$ 499,368,714
Total net debt applicable to limit	9,938,276	8,379,571	6,765,254	5,063,973	3,932,715	3,410,048	2,875,296	1,768,035	1,768,036	1,193,900
Legal debt margin	$ 193,724,162	$ 219,235,647	$ 252,985,808	$ 198,583,304	$ 238,483,284	$ 429,439,848	$ 343,286,995	$ 521,524,411	$ 522,308,119	$ 498,174,814
Total net debt applicable to the limit as a percentage of debt limit	4.88%	3.68%	2.60%	2.49%	1.62%	0.79%	0.83%	0.34%	0.34%	0.24%

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

EXHIBIT J-14

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

Year	Population	County Per Capita Personal Income	Unemployment Rate
2003	148,998	$ 32,585	11.90%
2004	147,912	33,370	8.80%
2005	146,922	35,269	8.60%
2006	145,903	37,865	8.60%
2007	145,113	40,223	8.30%
2008	144,961	41,556	10.60%
2009	145,834	40,426	16.30%
2010	146,309	42,228	16.20%
2011	146,427	not available	16.20%
2012	146,427	not available	not available

Source: New Jersey State Department of Education

* - Estimated

EXHIBIT J-15

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

	2012		2003	
Employer	Employees	Percentage of Total Municipal Employment	Employees	Percentage of Total Municipal Employment

INFORMATION NOT AVAILABLE

EXHIBIT J-16

PATERSON PUBLIC SCHOOLS
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Instruction										
Regular	2,508	2,736	2,762	2,759	2,510	2,064	2,082	1,476	1,416	1,458
Special Education	278	310	311	317	682	703	614	594	849	845
Other Instruction	31	30	31	33	120	175	161	132	297	316
Nonpublic School Programs	33	36	34	17		-				
Adult/Continuing Education Programs				16	17	10	9	4	18	25
Support Services:										
Student & Instruction Related Services	479	521	540	561	362	349	375	373	558	478
General Administration	9	9	9	12	191	219	216	188	19	19
School Administrative Services	43	46	47	46	212	189	188	193	103	107
Other Administration Services	45	47	48	51	106	20	10	26	77	77
Central Services	79	74	66	69	80	91	78	78	72	72
Administrative Information Technology		11	14	20	10	10	11	12	5	6
Plant Operations and Maintenance	24	68	64	67	165	201	193	183	142	142
Pupil Transportation	5	5	7	7	7	6	6	5	5	5
Other Support Services	3	3	7	12					4	4
Special Schools	47	54	60	68						
Food Service	104	311	282	282	419	304	165	147	174	154
Child Care	265	455	479	513						
Total	3,953	4,716	4,761	4,850	4,881	4,341	4,108	3,409	3,739	3,708

Source: District Personnel Records

EXHIBIT J-17

PATERSON PUBLIC SCHOOLS
OPERATING STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio Elementary	Middle School	Senior	Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
2003	26,301	$ 407,862,944	$ 15,508	12.39%	3,329	N/A	N/A	N/A	25,775	23,760	1.58%	92.18%
2004	26,760	437,509,656	16,349	5.43%	3,633	N/A	N/A	N/A	26,225	24,293	1.75%	92.63%
2005	26,172	455,485,084	17,404	6.45%	3,678	N/A	N/A	N/A	25,648	23,649	-2.20%	92.21%
2006	25,595	492,775,763	19,253	10.63%	3,703	N/A	N/A	N/A	25,083	23,090	-2.20%	92.05%
2007	25,142	524,741,599	20,871	8.41%	2,964	N/A	N/A	N/A	24,606	22,606	-1.90%	91.87%
2008	24,087	528,140,844	21,926	5.06%	2,639	N/A	N/A	N/A	23,961	21,981	-2.62%	91.74%
2009	23,575	528,919,366	22,436	2.32%	2,640	N/A	N/A	N/A	23,510	21,645	-1.88%	92.07%
2010	24,165	543,259,203	22,481	0.20%	2,682	N/A	N/A	N/A	23,995	22,152	2.06%	92.32%
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%

Sources: District records

Note: Enrollment based on annual October district count.
Operating expenditures equal total expenditures less debt service and capital outlay.
Cost per pupil represents operating expenditures divided by enrollment.

N/A = Not available

EXHIBIT J-18

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Early Learning Center										
660 14th Ave.										
Square Feet					14,001	14,001	14,001	14,001	14,001	14,001
Capacity (students)										
Students on Roll					126	127	135	136	147	150
Rutland Early Childhood Ctr. (1914)										
Square Feet					10,373	10,373	10,373	10,373	10,373	10,373
Capacity (students)										
Students on Roll					250					
Elementary										
School 1 (2002)										
Square Feet					24,418	24,418	24,418	24,418	24,418	24,418
Capacity (students)										
Students on Roll					291	308	293	294	294	281
School 2 (1921, 1998)										
Square Feet			70,573	70,573	98,697	98,697	98,697	98,697	98,697	98,697
Capacity (students)										
Students on Roll	712	669	665	647	639	602	610	619	619	614
School 3 (1879)										
Square Feet					41,908	41,908	41,908	41,908	41,908	41,908
Capacity (students)										
Students on Roll	485	450	463	459	452	431	449	447	447	466
School 4 (1922)										
Square Feet					112,391	112,391	112,391	112,391	112,391	112,391
Capacity (students)										
Students on Roll	610	593	546	451	423	391	372	619	617	553
School 5 (1939)										
Square Feet					108,886	108,886	108,886	108,886	108,886	108,886
Capacity (students)										
Students on Roll	1,130	1,136	1,068	1,057	1,111	1,019	1,042	957	957	863
School 6 (1921)										
Square Feet					97,075	97,075	97,075	97,075	97,075	97,075
Capacity (students)										
Students on Roll	662	564	561	521	522	427	576	519	519	405
School 7 (1919)										
Square Feet					48,835	48,835	48,835	48,835	48,835	48,835
Capacity (students)										
Students on Roll	272	267	247	233	253	276	288	264	264	250
School 8 (1926)										
Square Feet					95,106	95,106	95,106	95,106	95,106	95,106
Capacity (students)										
Students on Roll	655	626	614	575	538	564	538	547	547	519
School 9 (1988)										
Square Feet					123,768	123,768	123,768	123,768	123,768	123,768
Capacity (students)										
Students on Roll	1,169	1,169	1,156	1,156	1,188	1,223	1,239	1,272	1,274	1,305
School 10 (1921)										
Square Feet					83,572	83,572	83,572	83,572	83,572	83,572
Capacity (students)										
Students on Roll	779	822	772	740	701	689	589	593	594	504

EXHIBIT J-18

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
School 11 (1905)										
Square Feet					35,446	35,446	35,446	35,446	35,446	35,446
Capacity (students)										
Students on Roll	255	272	264	247	309	196	173	179	179	211
School 12 (1913)										
Square Feet					72,686	72,686	72,886	72,886	72,886	72,886
Capacity (students)										
Students on Roll	727	703	642	608	611	481	529	530	530	519
School 13 (1926)										
Square Feet					94,091	94,091	94,091	94,091	94,091	94,091
Capacity (students)										
Students on Roll	761	728	714	664	783	635	611	549	549	585
School 14 (1887)										
Square Feet					16,422	16,422	16,422	16,422	16,422	16,422
Capacity (students)										
Students on Roll	217	204	202	179	190	245	228	220	220	236
School 15 (1923)										
Square Feet					147,502	147,502	147,502	147,502	147,502	147,502
Capacity (students)										
Students on Roll	1,063	1,008	974	952	896	830	802	762	762	728
School 16 (1891)										
Square Feet					18,803	18,803	18,803	18,803	18,803	18,803
Capacity (students)										
Students on Roll	306	304	291	300	290	-	-	-	-	
School 17 (1891)										
Square Feet					17,250	17,250	17,250	17,250	17,250	17,250
Capacity (students)										
Students on Roll	139	148	150	150	165	167	-	-	-	
School 18 (1939)										
Square Feet					102,086	102,086	102,086	102,086	102,086	102,086
Capacity (students)										
Students on Roll	1,108	1,097	1,095	1,090	1,229	983	1,009	1,063	1,063	1,064
School 19 (1896)										
Square Feet					37,269	37,269	37,269	37,269	37,269	37,269
Capacity (students)										
Students on Roll	376	375	405	384	385	372	350	377	377	361
School 20 (1898)										
Square Feet					83,064	83,064	83,064	83,064	83,064	83,064
Capacity (students)										
Students on Roll	567	584	542	536	517	462	507	489	488	474
School 21 (1905)										
Square Feet					119,516	119,516	119,516	119,516	119,516	119,516
Capacity (students)										
Students on Roll	860	828	790	815	751	700	691	695	695	720
School 24 (1909)										
Square Feet					100,800	100,800	100,800	100,800	100,800	100,800
Capacity (students)										
Students on Roll	721	737				418	564	686	687	819

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
School 25 (1932)										
Square Feet					76,596	75,564	75,564	75,564	75,564	75,564
Capacity (students)										
Students on Roll	710	739	732	669	687	612	667	684	684	664
School 26 (1952)										
Square Feet					58,001	58,001	58,001	58,001	58,001	58,001
Capacity (students)										
Students on Roll	836	886	906	841	570	549	599	617	616	609
School 27 (1956)										
Square Feet					108,198	108,198	108,198	108,198	108,198	108,198
Capacity (students)										
Students on Roll	915	892	884	829	875	970	930	899	899	870
School 28 (1956)										
Square Feet					104,417	104,417	104,417	104,417	104,417	104,417
Capacity (students)										
Students on Roll	521	527	471	489	481	493	488	527	527	478
School 29 (1924)										
Square Feet					24,000	24,000	24,000	24,000	24,000	24,000
Capacity (students)										
Students on Roll	302	317	339	226	335	303	333	330	330	327
School 30 MLK										
Square Feet					107,168	107,168	107,168	107,168	107,168	107,168
Capacity (students)										
Students on Roll	869	863	830	783	1,085	858	910	886	886	839
New Roberto Clemente (2005)										
Square Feet			97,048		124,834	124,834	124,834	124,834	124,834	124,834
Capacity (students)										
Students on Roll			755	754	785	811	813	829	529	796
Norman S. Weir (1891)										
Square Feet					67,943	67,943	67,943	67,943	67,943	67,943
Capacity (students)										
Students on Roll	301	300	293	291	268	270	249	266	266	273
Roberto Clemente (1920)										
Square Feet					35,000	35,000	35,000	35,000	35,000	35,000
Capacity (students)										
Students on Roll	362	323	312	297	306	340	335	347	347	331
Edward Kilpatrick										
Square Feet					51,527	51,527	52,527	52,527	52,527	52,527
Capacity (students)										
Students on Roll	365	359	344	404	446	412	421	431	430	439
Dale Ave.										
Square Feet					61,500	61,500	61,500	61,500	61,500	61,500
Capacity (students)										
Students on Roll	395	385	360	352	365	383	442	388	387	330

EXHIBIT J-18

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
High School										
Eastside High School (1870)										
Square Feet					291,180	291,180	291,180	291,180	291,180	291,180
Capacity (students)										
Students on Roll	1,975	1,998	2,025	1,957	2,851	1,731	1,738	1,729	1,729	1,922
JFK High School (1963)										
Square Feet					329,210	329,210	329,210	329,210	329,210	329,210
Capacity (students)										
Students on Roll	2,273	2,219	2,347	2,252	2,708	1,932	2,035	2,044	2,044	2,249
Rosa Parks High School (1986)										
Square Feet					46,945	46,945	46,945	46,945	46,945	46,945
Capacity (students)										
Students on Roll	234	241	252	243	224	203	226	234	234	249
International HS										
Square Feet					181	121,275	121,275	121,275	121,275	121,275
Capacity (students)										
Students on Roll					182	388	388	359	359	387
Academies										
Panther (2004)										
Square Feet					27,785	27,845	57,845	57,845	57,845	57,845
Capacity (students)		20,546								
Students on Roll	131	163	233	203	212	196	224	231	231	227
Silk City (1908)										
Square Feet					31,113	31,113	31,113	31,113	31,113	31,113
Capacity (students)										
Students on Roll	72	68	69	69	81	68	85	88	88	99
YES Academy										
Square Feet					14,240	14,240	14,240	14,240	14,240	14,240
Capacity (students)										
Students on Roll										94

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Alexander Hamilton Academy-Lease					63,600	63,600	63,600	63,600	63,600	63,600
Square Feet										
Capacity (students)										
Students on Roll					199				401	380
Urban Leadership Academy-Lease (A)										
Square Feet					194					
Capacity (students)									167	148
Students on Roll					199	198				
Urban Leadership Academy-39th Street-Lease (A)										
Square Feet					6,700	6,700	6,700			
Capacity (students)										
Students on Roll										
BUILD Academy-Don Bosco-Lease										
Square Feet					63,400	63,400	63,400	63,400	63,400	63,400
Capacity (students)										
Students on Roll										576
Paterson Pre-Collegiate Academy-Lease										
Square Feet					25,980	25,980	25,980	25,980	25,980	
Capacity (students)										
Students on Roll										
Sports Business and Public Safety Academy-Lease										
Square Feet					19,500	19,500	19,500	19,500	19,500	19,500
Capacity (students)										
Students on Roll										80
Garrett Morgan Academy - Lease										
Square Feet					12,000	12,000	12,000	12,000	12,000	
Capacity (students)										
Students on Roll										122
HARP, IMPACT, STARS Academy-Lease										
Square Feet					58,507	58,507	58,507	58,507	58,507	58,507
Capacity (students)										
Students on Roll										339
Alternative Middle School-Boys & Girls Club-Lease										
Square Feet					23,507	23,507	23,507	23,507	23,507	
Capacity (students)										
Students on Roll										

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

Other	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Administration Building - 33 and 35 Church St.										
Square Feet					53,623	53,623	53,623	53,623	53,623	53,623
Administration - Old School 5										
Square Feet-Includes Garage 1,500 sq ft.					43,435	43,435	43,435	43,435	43,435	43,435
New Administration Building-90 Delware Ave										
Square Feet							113,385	113,385	113,385	113,385
133 Ellison St-Parent Resource/C&I/Bilingual-Lease (B)										
Square Feet					7,529	7,529	7,529			
160 Ward St.-Lease (B)										
Square Feet					6,600	6,600	6,600			
408 Grand St.-Lease (B)										
Square Feet					1,200	1,200	1,200			
Square Feet					55,525	55,525	55,525	55,525	55,525	55,525

Number of Schools at June 30, 2012
Early Learning Center = 2
Elementary/Middle = 34
High School = 4
Academies = 11
Other = 4

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

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

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

School Facilities	SQ Footage	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
School 2	98,697	$ 169,770	$ 143,329	$ 129,865	$ 108,591	$ 100,186	$ 104,291	$ 141,134	$ 144,818	$ 154,520	$ 147,694
School 3	35,500	82,517	69,665	63,121	52,781	48,695	50,690	50,764	52,089	55,579	53,123
School 3 Trailers	6,408			8,479	7,090	6,542	6,810	9,163	9,402	10,032	9,589
School 4	112,391	226,174	190,948	173,012	144,669	133,471	138,940	160,716	164,911	175,959	168,184
School 5	108,886	257,194	217,137	196,740	164,511	151,777	157,996	155,704	159,768	170,472	162,939
Old School No. 5	43,435	84,196	71,083	64,406	53,855	49,686	51,722	62,111	63,732	68,002	64,997
School 6 - Academy of Perf. Arts	97,075	212,864	179,711	162,830	136,155	125,616	130,763	138,814	142,438	151,981	145,264
School 7	48,835	120,508	101,740	92,183	77,081	71,115	74,029	69,833	71,656	76,456	73,077
School 8	95,106	164,721	139,056	126,003	105,361	97,206	101,189	135,999	139,549	148,898	142,318
School 9	123,768	297,736	251,365	227,753	190,443	175,701	182,901	176,985	181,605	193,771	185,208
School 10	83,572	201,041	169,729	153,786	128,593	118,639	123,500	119,505	122,625	130,840	125,058
School 11	35,446	86,594	73,108	66,240	55,389	51,101	53,195	50,687	52,010	55,494	53,042
School 12	72,886	162,606	137,281	124,385	104,009	95,958	99,890	104,225	106,946	114,110	109,068
School 13	94,091	201,945	170,493	154,478	129,171	119,173	124,056	134,547	138,060	147,309	140,799
School 14	16,422	39,166	33,066	29,960	25,052	23,113	24,060	23,483	24,096	25,710	24,574
School 15	147,502	264,866	223,614	202,609	169,418	156,304	162,708	210,923	216,430	230,929	220,724
School 15 Trailers	-			11,306	9,454	8,722	9,079				
School 16 - Great Fall Academy	18,803	38,889	32,832	29,748	24,875	22,949	23,890	26,888	27,590	29,438	28,137
School 17 - Urban Leadership Academy	17,250	42,877	36,199	32,799	27,426	25,303	26,340	24,667	25,311	27,007	25,813
School 18	89,276	210,458	177,680	160,990	134,617	124,197	129,286	127,662	130,995	139,771	133,594
School 18 Trailers	12,810			3,886	3,250	2,998	3,121	18,318	18,796	20,055	19,169
School 19	37,269	75,201	63,489	57,525	48,101	44,378	46,197	53,294	54,685	58,348	55,770
School 20	83,064	185,856	156,910	142,171	118,880	109,678	114,173	118,779	121,880	130,045	124,298
School 21	119,516	243,608	205,667	186,347	155,820	143,759	149,649	170,904	175,366	187,114	178,845
School 24	100,800	181,096	152,891	138,529	115,835	106,869	111,248	144,141	147,904	157,812	150,839
School 25	75,564	176,949	149,389	135,356	113,183	104,422	108,700	108,054	110,875	118,303	113,075
School 1 & 26	82,419	236,345	199,535	180,792	151,175	139,473	145,188	117,857	120,933	129,035	123,333
School 26 Trailers****	12,810			1,456	1,217	1,123	1,169	18,318	18,796	20,055	19,169
School 27	103,926	198,387	167,489	151,756	126,896	117,073	121,870	148,611	152,491	162,707	155,516
School 27 Trailers****	4,272			1,456	1,217	1,123	1,169	6,109	6,268	6,688	6,393
School 28	104,417	242,412	204,657	185,433	155,055	143,053	148,915	149,313	153,211	163,475	156,251
School 29 - St. Bonaventure	24,000	62,526	52,788	47,829	39,994	36,898	35,466	34,319	35,215	37,574	35,914
Martin Luther King	107,168	257,002	216,975	196,593	164,388	151,663	157,878	153,247	157,248	167,782	160,367
East Side HS/Bauerlie Field	286,902	698,799	589,964	534,545	446,977	412,379	429,276	410,261	420,971	449,174	429,324
East Side Trailers	10,680			17,813	14,895	13,742	14,305	15,272	15,671	16,721	15,982
JF Kennedy HS	320,666	780,000	658,518	596,660	498,916	460,298	479,158	458,543	470,513	502,239	479,849
JFK Trailers	8,544			14,250	11,916	10,993	11,444	12,218	12,537	13,376	12,785
Rosa Parks HS	46,945	118,637	100,160	90,751	75,884	70,011	72,879	67,130	68,882	73,497	70,249
Roberto Clemente	35,000	96,688	81,629	73,961	61,845	57,058	59,396	50,045	51,356	54,796	52,375
660 14th Avenue	14,001	28,867	24,371	22,082	18,464	17,035	17,733	20,021	20,544	21,920	20,951
Silk City 2000 Academy - Sage	31,113	74,263	62,697	56,807	47,501	43,825	45,620	44,491	45,652	48,711	46,558
The Mall	58,507	48,112	40,619	36,803	30,774	28,392	86,460	83,663	85,847	91,599	87,551
137 Ellison	25,980	72,168	60,928	55,205	46,161	42,588	38,392	37,151	38,120	40,674	38,877
YES Academy	14,240	60,140	50,773	46,004	38,468	35,490	36,944	20,363	20,894	22,294	21,309
Norman S. Weir	67,943	132,818	112,132	101,599	84,955	78,379	81,591	97,156	99,693	106,372	101,671
Temple Emanual/Urban Leadership	-	32,326	27,292	24,728	20,677	19,077					
Clinton Street	-	29,986	25,316	22,938		17,695	18,420				
Academy for Urban Leadership	-	16,118	13,607	12,329	10,309	9,511	9,901	9,581			
Dale Avenue	61,500	130,071	109,813	99,497	83,198	76,758	79,903	87,943	90,239	96,284	92,029
Edward Kilpatrick #33	52,527	138,839	117,215	106,205	88,806	81,932	85,290	75,112	77,073	82,236	78,602
Alexander Hamilton	63,600	105,028	88,671	80,341	67,180	61,980	64,519	90,946	93,320	99,572	95,172
Department of Facilities (Warehouse)	55,525	132,308	111,701	101,209	84,629	78,078	82,053	79,399	81,472	86,930	83,088
Colt Street	-	12,269	10,358	9,385	7,847	7,240					
Early Childhood Trailers	-			25,262	21,123	19,488	20,287				
Superintendent Office - 35 Church St.	-		14,481	13,120	10,971	10,122	42,486	41,742			
Board of Education Office - 33 Church St.	-	57,051	48,166	43,641	36,492	33,667	35,047	34,937			

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

School Facilities	SQ Footage	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Gorney & Gorney	-	$ 7,217	$ 6,093	$ 5,520		$ 4,259					
Don Bosco	63,640	264,616	223,403	202,417	$ 169,258	156,156	$ 162,555	91,004	93,379	99,635	95,232
Rutland	10,373	23,103	19,505	17,673	14,778	13,634	14,193	14,833	15,220	16,240	15,522
Young Parent Program (133 Ellison)	-	14,434	12,186	11,041	9,232	8,518	11,126	10,767			
Great Falls Academy (Alabama Ave.)	-	30,671	25,894	23,462	19,619	18,100	18,842				
Boys and Girls Club	23,507		30,464	27,602	23,081	21,294	34,738	33,614	34,492	36,803	35,176
Garrett Morgan Academy	12,000		24,371	22,082	18,464	17,035	17,733	17,160	17,608	18,780	17,957
Hinchliffe Stadium	15,168	36,488	30,805	27,912	23,339	21,533	22,415	21,690	22,256	23,738	22,698
John Raad	-	11,547	9,748	8,833		6,814					
Ward Street	-	15,877	13,404	12,145	10,155	9,369	9,753	9,438			
Panther Academy	57,485		56,866	51,524	43,084	39,749	41,378	82,202	84,348	89,999	86,021
The New Roberto Clemente	124,834				177,644	163,893	170,609	178,509	183,169	195,440	186,803
Boris Kroll Sports/Business Acad.**	19,500		25,387	23,002	19,234	17,745	28,817	27,884	28,612	30,529	29,180
408 Grand St.	-						1,846	1,717			
St. Anthony's-Urban Leadership	-						30,292	29,314			
New International High School (2008)	121,275							173,434	177,947	189,868	181,478
90 Delaware - New Admin. Offices.	113,385	-	-	-	-	-	-	-	166,460	177,516	169,671
St. Mary's (PS 4)	31,185										46,666
St. Theresa (STARS)	19,138	-	-	-	-	-	-	-	-	-	28,638
Total School Facilities		$ 7,891,945	$ 6,814,373	$ 6,258,170	$ 5,379,428	$ 4,991,801	$ 5,295,479	$ 5,592,614	$ 5,763,974	$ 6,150,214	$ 5,953,555

* School facilities as defined under EFCFA (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)
** Boris Kroll did not appear on 2004 or 2005 reports in error.
*** JFK & ESH trailers did not appear on 2005 report in error.
**** School 26 & School 27 trailers did not appear on 2004 or 2005 reports in error.

Source: District Records

PATERSON PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2012
(unaudited)

	Coverage	Deductible
Commercial Property		
Building, Personal Property, Equipment Breakdown	$ 500,000,000	$ 50,000
Business Income	2,500,000	
Musical Instruments	485,100	5,000
Accounts Receivable	5,000,000	
Valuable Papers	5,000,000	
EDP Equipment	25,000,000	100000
Terrorism	200,000,000	
Earthquake	25,000,000	50,000
Flood	$25,000,000/5,000,000	500,000/50,000
Excess Liability		
Auto & General Liability Aggregate	20,000,000	
Auto & General Liability Per Occurrence	10,000,000	
SIR $250,000		
Workers Compensation	Statutory	$350,000 SIR per Occurrence
Commercial Crime		
Forgery & Alteration, Employee Theft	100,000	1,000
Money and Securities	25,000	2,500
Commercial Auto	1,000,000	1,000
School Board Legal Liability and Employment Practices Liability	5,000,000	25,000
Bonds		
Anthony Zambrano	2,000,000	
Flood		
55 Clinton Street	500,000	50,000

Source: District Records

SINGLE AUDIT

LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

17 - 17 ROUTE 208
FAIR LAWN, NJ 07410
TELEPHONE (201) 791-7100
FACSIMILE (201) 791-3035
WWW.LVHCPA.COM

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

ELIZABETH A. SHICK, CPA, RMA, PSA
ANDREW PARENTE, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
DEBORAH K. LERCH, CPA, PSA
DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
RALPH M. PICONE, CPA, RMA, PSA
EDWARD N. KERE, CPA

EXHIBIT K-1

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools as of and for the fiscal year ended June 30, 2012, which collectively comprise the Paterson Public Schools' basic financial statements and have issued our report thereon dated November 20, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the of 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 and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

We noted certain matters that we reported to management of the Paterson Public Schools in a separate report entitled, "Auditors' Management Report on Administrative Findings – Finance, Compliance and Performance" dated November 20, 2012.

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

Lerch, Vinci & Higgins, LLP

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

Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
November 20, 2012

LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

17 - 17 ROUTE 208
FAIR LAWN, NJ 07410
TELEPHONE (201) 791-7100
FACSIMILE (201) 791-3035
WWW.LVHCPA.COM

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

ELIZABETH A. SHICK, CPA, RMA, PSA
ANDREW PARENTE, CPA, RMA, PSA
ROBERT W. HAAG, CPA, PSA
DEBORAH K. LERCH, CPA, PSA
DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
RALPH M. PICONE, CPA, RMA, PSA
EDWARD N. KERE, CPA

EXHIBIT K-2

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

Independent Auditor's Report

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

Compliance

We have audited the Paterson Public Schools' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 04-04 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of Paterson Public Schools' major federal and state programs for the fiscal year ended June 30, 2012. Paterson Public Schools' major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirement of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the Paterson Public Schools' management. Our responsibility is to express an opinion on Paterson Public Schools' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Paterson Public Schools' compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Paterson Public Schools' compliance with those requirements.

In our opinion, Paterson Public Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2012. However, the results or our auditing procedures disclosed instances of noncompliance with those requirements which are described in the accompanying schedule of findings and questioned costs as items 2012-1 through 2012-4.

Internal Control Over Compliance

Management of Paterson Public Schools is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Paterson Public Schools' internal control over compliance with requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2012-1. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Lerch, Vinci & Higgins, LLP

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

Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
November 20, 2012

Exhibit K-3

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2011	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2012 Accounts Receivable	Balance at June 30, 2012 Deferred Revenue	Balance at June 30, 2012 Due to Grantor	MEMO GAAP Receivable
U.S. Department of Education																
General Fund:																
Special Education Medicaid Reimbursement	93.778	N/A	631,976	7/1/11	6/30/12			$ 490,044	$ (631,976)				$ (141,932)			$ 141,932
Special Education Medicaid Reimbursement	93.778	N/A	698,004	7/1/10	6/30/11	$ (185,791)			185,791							
Education Jobs Fund	84.410A	N/A	13,299,319	7/1/10	8/31/11	-	-	7,911,897	(13,299,319)	-	-	-	(5,387,422)	-	-	5,387,422
Total General Fund						(185,791)	-	8,587,732	(13,931,295)	-	-	-	(5,529,354)	-	-	5,529,354
U.S. Department of Education																
Passed-through State Department of Education																
Special Revenue Fund:																
Title I, Part A	84.010	NCLB4010012	15,960,155	9/1/11	8/31/12		$ 3,492,324	10,813,101	(16,656,448)	$ (3,492,324)			(8,839,378)	$ 2,796,031		5,843,347
Title I, Part A	84.01	NCLB4010011	16,471,271	9/1/10	8/31/11	(2,779,257)	(3,492,324)	2,508,193	(158,724)	3,492,324	429,788					
ARRA,,Title I Part A	84.389	NCLB	12,238,807	9/1/09	8/31/10	(906,468)		1,297,575	(452,225)		61,118					
Title I, SIA	84.011	NCLB1010011	1,058,471	9/1/10	8/31/11		1,058,471		(552,206)	(1,015,968)			(1,015,968)	506,265		509,703
Title I, SIA	84.011	NCLB1010011	1,058,471	9/1/10	8/31/11	(21,611)	(1,058,471)	21,611		1,015,968	42,503					
Title I, SIA	84.010	NCLB4010010	1,054,878	9/1/09	8/31/10	(1,039,453)		688,400			351,053					
Title I, SIA Part G	84.010	SIA401009	1,000,000	9/1/08	8/31/09	31,617								31,617		
ARRA,TITLE I SIA	84.389	NCLB	641,228	9/1/09	8/31/10	(93,591)		148,844	(55,249)		(4)					
Title II, Part A	84.367	NCLB4010012	2,472,444	9/1/11	8/31/12		675,942	934,251	(1,557,103)	(471,298)			(2,009,491)	1,591,283		418,208
Title II, Part A	84.367	NCLB4010011	2,788,666	9/1/10	8/31/11	(959,720)	(675,942)	694,791	(59,557)	471,298	529,130					
Title II, Part D	84.318	NCLB4010011	43,459	9/1/10	8/31/11		43,459		(51,525)	(37,334)	8,066		(37,334)	-		37,334
Title II, Part D	84.318	NCLB4010011	43,459	9/1/10	8/31/11	74,979	(43,459)			37,334	(68,854)					
Title II, Part D	84.318	NCLB4010010	150,477	9/1/09	8/31/10	(58,063)					58,063					
Title III, Part A	84.365	NCLB4010012	730,183	9/1/11	8/31/12		291,325	463,327	(600,039)	(222,035)			(488,891)	421,469		67,422
Title III, Part A	84.365	NCLB4010011	1,052,677	9/1/10	8/31/11	(319,976)	(291,325)	229,853	(87,255)	222,035	246,668					
Title IV	84.358	NCLB4010010	208,675	9/1/08	8/31/10	(9,284)		31,539	(35,253)		10,998					
ARRA, IDEA PARTB	84.391	IDEA	7,576,628	9/1/09	8/31/11	(2,006,697)		2,391,296	(313,195)		28,596					
ARRA,Preschool	84.392	IDEA	272,022	9/1/09	8/31/10	(22,204)		43,418	(21,214)							
IDEA Part B, Basic	84.027	IDEA4010012	6,356,807	9/1/11	8/31/12		854,786	4,863,643	(6,409,093)	(854,786)			(2,347,950)	802,500		1,545,450
IDEA Part B, Basic	84.027	IDEA4010011	6,391,015	9/1/10	8/31/11	(1,505,122)	(854,786)	2,008,081	(497,628)	854,786	(5,331)					
IDEA, Preschool	84.173	IDEA4010012	184,483	9/1/11	8/31/12		44,284	124,314	(186,365)	(44,284)			(104,453)	42,402		62,051
IDEA, Preschool	84.173	IDEA4010011	188,373	9/1/10	8/31/11	(34,610)	(44,284)	37,478	(1,701)	44,284	(1,167)					
ARRA,Educational Technology	84.386A	0-100-034-5060-105-H31	2,299,948	9/1/09	8/31/11	(365,201)		714,726	(357,210)				(7,685)			7,685
Adult Education Basic Skills	84.002	N/A	1,148,450	7/1/11	6/30/12			929,270	(1,124,072)				(219,180)	24,378		194,802
Adult Education Basic Skills	84.002	N/A	1,195,867	7/1/10	6/30/11	(194,180)		194,180								
Carl D. Perkins Vac. Educ. Act	84.048	N/A	183,281	7/1/11	6/30/12			95,859	(137,025)				(87,422)	46,258		41,164
Carl D. Perkins Vac. Educ. Act	84.048	PERK601011	183,973	7/1/10	6/30/11	(93,060)		93,060			222				$ 222	
Carl D. Perkins Vac. Educ. Act	84.048	PERK601010	158,334	7/1/09	6/30/10	915						$ (915)				
Garrett A. Morgan Technology (GAMTTEP)	20.200	DTFH61-08-G-00019	95,875	9/1/09	8/31/10	(15,593)					15,494		(99)			99
HIV Prevention ASSIST Program	N/A		2,636	4/1/10	6/30/11	(2,428)		660			(1,768)		(3,536)			3,536
CHIRPA Outreach Grant	N/A		76,000	9/1/09	8/31/10	16,555		24,000	(40,482)		(73)					
Literacy and School Libraries	84.364A		239,880	9/1/10	8/31/11	(65,203)		125,895	(60,692)							
Full Service Community Schools	84.215J		466,110	10/1/10	9/30/11	(107,892)		258,250	(281,799)				(202,660)	71,219		131,441
Full Service Community Schools	84.215J		499,759	10/1/11	9/30/12			266,518	(423,776)				(233,241)	75,983		157,258
School Improvement Grant (SIG)SCH3 04	84.377A		1,970,516	9/1/11	8/31/12			971,166	(1,358,791)				(999,350)	611,725		387,625
School Improvement Grant (SIG)SCH3 010	84.377A		1,931,433	9/1/11	8/31/12			903,337	(1,149,909)				(1,028,096)	781,524		246,572
Planning for Next Pandemic -PNP	93.069		25,000	FY 2011		-	-	24,994	(24,976)	-	-	-	-	-	18	-
Sub-Total U.S. Department of Education						(10,475,347)	-	31,803,630	(32,653,510)	-	1,704,502	(915)	(17,424,734)	7,802,654	240	9,653,697

The accompanying Notes to Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule.

Exhibit K-3

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2011	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2012 Accounts Receivable	Balance at June 30, 2012 Deferred Revenue	Balance at June 30, 2012 Due to Grantor	MEMO GAAP Receivable
U.S. Department of Education																
Passed-through State Department of Education																
New Jersey Youth Corps	17.245.50	N/A	266,158	7/1/11	6/30/12			$ 176,290	$ (266,125)				$ (89,835)			$ 89,835
New Jersey Youth Corps	17.245.50	N/A	266,158	7/1/10	6/30/11	$ (126,068)		127,611	-						$ 1,543	
New Jersey Youth Corps	17.245.50	N/A	262,160	7/1/09	6/30/10	9		-				$ (9)				
New Jersey Youth Corps/ARRA			2,000	11/1/09	6/30/11	(2,000)	-	2,000	-	-	-		-	-	-	-
Sub-Total U.S. Dept of Labor						(128,059)	-	305,901	(266,125)	-	-	(9)	(89,835)	-	1,543	89,835
Total Special Revenue Fund						(10,603,606)	-	32,109,531	(32,919,635)	-	$ 1,704,502	(924)	(17,514,569)	$ 7,802,654	1,783	9,743,532
Enterprise Fund:																
After School Snack Program	10.550	N/A	212,506	7/1/11	6/30/12			173,088	(212,506)				(39,418)			39,418
After School Snack Program	10.550	N/A	177,065	7/1/10	6/30/11	(34,374)		34,374								
Summer Food Program	10.559	N/A	618,642	7/1/11	6/30/12			618,642	(618,642)							
School Breakfast Program	10.553	N/A	1,824,136	7/1/11	6/30/12			1,457,401	(1,824,136)				(366,735)			366,735
School Breakfast Program	10.553	N/A	1,759,993	7/1/10	6/30/11	(392,674)		392,674								
Fresh Fruit and Vegetable Program	10.582	N/A	73,073	7/1/11	6/30/12			19,304	(58,247)				(18,943)			18,943
National School Lunch Program	10.555	N/A						-								
Cash Assistance		N/A	9,003,933	7/1/11	6/30/12			7,255,881	(9,003,933)				(1,748,052)			1,748,052
Cash Assistance		N/A	8,582,948	7/1/10	6/30/11	(1,853,307)		1,853,307								
Non Cash Assistance		N/A	917,073	7/1/11	6/30/12			916,813	(914,690)					2,123		
Non Cash Assistance		N/A	674,347	7/1/10	6/30/11	2,383	-	-	(2,383)	-	-	-	-	-	-	-
Total Enterprise Fund						(2,277,972)	-	12,721,484	(12,614,537)	-	-	-	(2,173,148)	2,123	-	2,173,148
Total Federal Financial Awards						(13,067,369)	-	53,418,747	(59,465,467)	-	1,704,502	(924)	(25,217,071)	7,804,777	1,783	17,446,034

The accompanying Notes to Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule.

EXHIBIT K-4

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2011 Deferred Revenue (Accts Receivable)	Balance at June 30, 2011 Due to Grantor	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2012 (Accounts Receivable)	Balance at June 30, 2012 Deferred Revenue/ Interfund Payable	Balance at June 30, 2012 Due to Grantor	MEMO GAAP Receivable	MEMO Cumulative Total Expenditures
State Department of Education															
General Fund:															
Equalization Aid	12-495-034-5120-078	$369,330,070	7/1/11	6/30/12				$ 332,827,189	$ (369,330,070)		$ (36,502,881)				$ 369,330,070
Equalization Aid	11-495-034-5120-078	341,508,831	7/1/10	6/30/11	$ (33,572,549)			33,572,549							
Security Aid	12-495-034-5120-084	11,577,294	7/1/11	6/30/12				10,433,048	(11,577,294)		(1,144,246)				11,577,294
Security Aid	11-495-034-5120-084	10,386,951	7/1/10	6/30/11	(1,021,105)			1,021,105							-
Special Education Aid Categorical Aid	12-495-034-5120-089	14,783,830	7/1/11	6/30/12				13,322,664	(14,783,830)		(1,461,166)				14,783,830
Special Education Aid Categorical Aid	11-435-034-5120-089	14,025,457	7/1/10	6/30/11	(1,378,794)			1,378,794							
Categorical Transportation Aid	12-495-034-5120-014	3,152,967	7/1/11	6/30/12				2,841,342	(3,152,967)		(311,625)				3,152,967
Categorical Transportation Aid	11-495-034-5120-014	533,512	7/1/10	6/30/11	(52,448)			52,448							-
Other State Aid		15,307	7/1/11	6/30/12				15,307	(15,307)						15,307
Demonstrably Effective Program Aid		11,616,627	7/1/07	6/30/08	21,298							$ 21,298			-
Internal Audit State Aid Reimbursement	11-495-034-5120-028	228,154	7/1/10	6/30/11	(55,485)			55,485							-
Internal Audit State Aid Reimbursement	12-495-034-5120-028	223,646	7/1/11	6/30/12				167,665	(223,646)		(55,981)			$ 55,981	223,646
Non Public Transportation Reimb. Aid	N/A	71,142	7/1/11	6/30/12					(71,142)		(71,142)			71,142	71,142
Non Public Transportation Reimb. Aid	N/A	69,073	7/1/10	6/30/11	(69,073)			69,073							-
Extraordinary Aid	12-100-034-5120-473	2,439,869	7/1/11	6/30/12					(2,439,869)		(2,439,869)				2,439,869
Extraordinary Aid	11-100-034-5120-473	4,033,401	7/1/10	6/30/11	(4,033,401)			4,033,401							-
On Behalf TPAF Pension Contributions	12-495-034-5095-006	6,020,780	7/1/11	6/30/12				6,020,780	(6,020,780)						6,020,780
On-Behalf TPAF Non Contributory Group Insurance	12-495-034-5095-007	646,112	7/1/11	6/30/12				646,112	(646,112)						646,112
On Behalf TPAF Post Retirement Medical Benefits	12-495-034-5095-004	13,402,192	7/1/11	6/30/12				13,402,192	(13,402,192)						13,402,192
Reimbursed TPAF Social Security Contributions	12-495-034-5095-002	13,398,675	7/1/11	6/30/12				12,059,853	(13,398,675)		(1,338,822)			1,338,822	13,398,675
Reimbursed TPAF Social Security Contributions	11-495-034-5095-002	13,889,413	7/1/10	6/30/11	(685,675)	-	-	685,675	-	-	-				-
Total General Fund					(40,847,232)	-	-	432,604,682	(435,061,884)	-	(43,325,732)	21,298	-	1,465,945	435,061,884
Special Revenue Fund:															
Preschool Education Aid	12-495-034-5120-086	46,602,175	7/1/11	6/30/12			$ 11,191,147	41,941,957	(47,378,200)		(4,660,218)	10,415,122			47,378,200
Preschool Education Aid	11-495-034-5120-086	46,600,339	7/1/10	6/30/11	6,531,113		(11,191,147)	4,660,034							
N.J. Nonpublic Aid:															
Textbook Aid	120100-034-5120-064	31,917	7/1/11	6/30/12				31,917	(16,875)				$ 15,042		16,875
Textbook Aid	11-100-034-5120-064	55,250	7/1/10	6/30/11		$ 1,487				$ (1,406)			81		
Nursing Services Aid	12-100-034-5120-070	45,592	7/1/11	6/30/12				45,592	(45,592)						45,592
Auxiliary Services:															
Compensatory Education	12-100-034-5120-067	479,302	7/1/11	6/30/12				479,302	(246,592)				232,710		246,592
Compensatory Education	11-100-034-5120-067	819,687	7/1/10	6/30/11		388,105				(330,105)					
English as a Second Language	12-100-034-5120-067	117,237	7/1/11	6/30/12				117,237	(57,030)	-			60,207		57,030
English as a Second Language	11-100-034-5120-067	188,694	7/1/10	6/30/11		103,655				(103,655)					
Transportation	12-100-034-5120-068	172,358	7/1/11	6/30/12				172,358	(81,088)				91,270		81,088
Handicapped Services:															
Examination and Classification	12-100-034-5120-066	73,598	7/1/10	6/30/12				73,598	(23,033)				50,565		23,033
Examination and Classification	11-100-034-5120-066	104,172	7/1/10	6/30/11		62,694				(62,694)					
Corrective Speech	12-100-034-5120-066	49,761	7/1/11	6/30/12				49,761	(39,416)				10,345		39,416
Corrective Speech	11-100-034-5120-066	47,722	7/1/10	6/30/11		4,852				(4,852)					
Supplemental Instruction	12-100-034-5120-066	65,943	7/1/11	6/30/12				65,943	(26,026)				39,917		26,026
Supplemental Instruction	11-100-034-5120-066	115,342	7/1/10	6/30/11		68,512				(68,512)					
NJ Dept. of Labor															
Family Outreach Project	FW12012	833,666	7/1/11	6/30/12				754,033	(802,829)		(48,796)			48,796	802,829
Family Outreach Project	FW11012	825,450	7/1/10	6/30/11	38,723				-				38,723		
Character Education	06-495-034-5120-053	70,803	7/1/05	6/30/06	2,881							2,881			
Workforce Learning Link		60,000	7/1/11	6/30/12				43,780	(59,996)		(16,216)			16,216	59,996
Workforce Learning Link		60,000	7/1/10	6/30/11	(23,892)			23,892	-						
NJ Youth Corps	12-100-034-5062-027	495,347	7/1/11	6/30/12				446,192	(494,894)		(48,702)			48,702	494,894
NJ Youth Corps	11-100-034-5062-027	521,077	7/1/10	6/30/11	(30,181)			33,011	-				2,830		
NJ Youth Corps	10-100-034-5062-027	453,671	7/1/09	6/30/10		3,974				(3,974)					
GED Testing Center (WIB)	12-999-999-9999-928	26,400	7/1/11	6/30/12				8,876	(18,918)		(10,042)			10,042	18,918
GED Testing Center (WIB)	11-999-999-9999-928	26,400	7/1/10	6/30/11	(9,245)			16,581	(7,262)				74		7,262
GED Testing Center (WIB)	09-999-999-9999-928	31,350	7/1/08	6/30/09	(7,746)						(7,746)			7,746	
Total Special Revenue Fund					6,501,653	625,279		48,964,064	(49,297,751)	(625,198)	(4,791,720)	10,418,003	541,764	131,502	49,297,751

The accompanying Notes to Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule

EXHIBIT K-4

PATERSON PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2011: Deferred Revenue (Accts Receivable)	Balance at June 30, 2011: Due to Grantor	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustment/ Repayment of Prior Years' Balances	Balance at June 30, 2012: (Accounts Receivable)	Balance at June 30, 2012: Deferred Revenue/ Interfund Payable	Balance at June 30, 2012: Due to Grantor	MEMO: GAAP Receivable	MEMO: Cumulative Total Expenditures
Debt Service Fund:															
Debt Service Aid Type II	12-495-034-5120-017	797,428	7/1/11	6/30/12	-	-	-	$ 797,428	$ (797,428)	-	-	-	-	-	$ 797,428
NJ School Development Authority															
Capital Project Fund															
School Construction Grants (On-Behalf)	4010-XXX-XX-XXXX	3,632,487						3,632,487	(3,632,487)						327,606,902
School Construction Grants (Direct)															
JFK Water Infiltration	4010-030-08-OHAD	15,000	Not Applicable		$ 15,000							$ 15,000			13,950
School #19 Retaining Walls	4010-250-08-OHAG	15,000	Not Applicable		1,050							1,050			10,080
School # 21 Courtyard Stormdrain	4010-250-08-OHAE	15,000	Not Applicable		4,920							4,920			34,216
MLK Exterior Doors	4010-312-08-OHAK	15,000	Not Applicable		(71,930)				1,974		$ (75,397)	5,441		$ 75,397	117,062
School # 9 Roofing	4010-130-08-OHAN	15,000	Not Applicable		110							110			14,890
EHS Water infiltration	4010-04-09-OFAB	15,000	Not Applicable		15,000							15,000			
New Roberto Clemente - Control System	4010-N02-08-OHAO	15,000	Not Applicable		15,000							15,000			
JFK Elevator Replacement	4010-030-09-OYAW	122,577	Not Applicable		(6,421)						(12,258)	5,837		12,258	116,740
Total Capital Projects Fund					(27,271)	-	-	3,632,487	(3,630,513)	-	(87,655)	62,358	-	87,655	327,913,840
Enterprise Fund:															
National School Lunch Program (State Share)	12-100-010-3360-067	182,845	7/1/11	6/30/12				147,585	(182,845)		(35,260)				182,845
National School Lunch Program (State Share)	11-100-010-3360-067	166,143	7/1/10	6/30/11	(38,406)	-	-	38,406	-	-	-	-	-	-	-
Total Enterprise Fund					(38,406)	-	-	185,991	(182,845)	-	(35,260)	-	-	-	182,845
Total State Financial Assistance					$ (34,411,256)	$ 623,279	$ -	$ 486,184,652	$ (488,970,421)	$ (625,198)	$ (48,240,367)	$ 10,501,639	$ 541,764	$ 1,685,102	$ 813,253,748

Less:
On-Behalf Assistance Not Included in Single Audit and Major Program Determination

TPAF Pension	12-495-034-5095-006	($6,020,780)	$6,020,780
TPAF Non-Contributory Group Insurance	12-495-034-5095-007	($646,112)	$646,112
TPAF Post Retirement Medical Contributions	12-495-034-5095-001	($13,402,192)	$13,402,192
SDA School Construction Grants	4010-XXX-XX-XXXX	(3,632,487)	3,632,487
Total State Financial Assistance Subject to Single Audit and Major Program Determination Calculation		$ 462,483,081	$ (465,268,850)

The accompanying Notes to Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule.

PATERSON PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

NOTE 1 GENERAL

The accompanying schedules present the activity of all federal and state financial assistance programs of the Paterson Public Schools. The District is defined in Note 1(A) to the District's basic financial statements. All federal financial assistance received directly from federal agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedules are presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(C) to the District's basic financial statements. The information in these schedules is presented in accordance with requirements of U.S. OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2.. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is a decrease of $1,801,490 for the general fund and an increase of $198,877 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the District's basic financial statements on a GAAP basis as presented as follows:

	Federal	State	Total
General Fund	$ 13,931,295	$ 433,260,394	$ 447,191,689
Special Revenue Fund	33,107,511	49,307,696	82,415,207
Capital Projects Fund		3,630,513	3,630,513
Debt Service Fund		797,428	797,428
Food Service Fund	12,614,537	182,845	12,797,382
Total Financial Assistance	$ 59,653,343	$ 487,178,876	$ 546,832,219

PATERSON PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

NOTE 5 OTHER INFORMATION

Revenues and expenditures reported under the National School Lunch Program as non-cash assistance represent current year value received and current year distributions, respectively of the Federal Food Distribution Program. TPAF Social Security contributions in the amount of $13,398,675 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, 2012. The amount reported as TPAF Pension System Contributions in the amount of $6,666,892 and TPAF Post-Retirement Medical Benefits Contributions in the amount of $13,402,192 represents the amount paid by the State on behalf of the District for the year ended June 30, 2012. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling $3,632,487 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the year ended June 30, 2012.

NOTE 6 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension and Post-Retirement Medical Benefits Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's basic financial statements and the amount subject to State single audit and major program determination.

NOTE 7 SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

Federal Program	Amount
Title I, Part A: *Improving Basic Programs Operated by Local Education Agencies*	$5,837,999
Title II, Part A: *Teacher and Principal Training and Recruiting*	59,557
Title III, English Language Acquisition	335,556
Total	$6,233,112

EXHIBIT K-6

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Part I – Summary of Auditor's Results

Financial Statement Section

Type of auditors' report issued:	Unqualified	
Internal control over financial reporting:		
1) Material weakness(es) identified?	____ yes	X no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	____ yes	X none reported
Noncompliance material to the basic financial statements noted?	____ yes	X no

Federal Awards Section

Internal Control over compliance:		
1) Material weakness(es) identified?	____ yes	X no
2) Were significant deficiency(ies) identified that were not considered to be material weaknesses?	X yes	____ none reported
Type of auditor's report on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section.510(a))?	X yes	____ none

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.027	IDEA Part B Basic
84.173	IDEA Part B Preschool
84.391	ARRA - IDEA Part B Basic
84.392	ARRA - IDEA Part B Preschool
84.010A	Title I
84.389	ARRA - Title I
84.367A	Title II - Part A
84.410A	Education Jobs Fund
84.377	School Improvement Grant

Dollar threshold used to determine Type A Programs	$ 1,783,964	
Auditee qualified as low-risk auditee?	____ yes	X no

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Part I – Summary of Auditor's Results

State Awards Section

Type of auditors' report on compliance for major programs: Unqualified

Internal Control over compliance:

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

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

Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 04-04, as amended? X yes ____ none

Identification of major programs:

GMIS Number(s)	Name of State Program
11-495-034-5120-078	Equalization Aid
12-495-034-5120-084	Security Aid
12-495-034-5120-089	Special Education Aid
12-495-034-5095-002	Reimbursed TPAF Social Security Contributions
12-495-034-5120-014	Transportation Aid
12-495-034-5120-086	Preschool Education Aid

Dollar threshold used to determine Type A programs: $ 3,000,000

Auditee qualified as low-risk auditee? ____ yes X no

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Part 2 – Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements in accordance with Government Auditing Standards.

There are none.

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133and New Jersey OMB's Circular 04-04.

CURRENT YEAR FEDERAL AWARDS

Finding 2012-1:

Our audit of the Federal No Child Left Behind (NCLB) Programs revealed that final grant report expenditures filed on the Electronic Web-Enabled Grant ("EWEG") system were not in agreement with the District's accounting records.

Federal Program Information:

84.010A Title I
84.367A Title II – Part A

Criteria or Specific Requirement:

OMB Circular A-133 Compliance Supplement

Condition:

Grant expenditures per the final reports were not in agreement with the expenditures reported in the District accounting records and annual audit reports for the respective program year.

Questioned Costs:

Unknown.

Context:

The final reports filed on the EWEG system for the 2010-11 program year for Title I and Title II-A reflected variances of $888,895 and $254,685, respectively, when comparing program expenditures to the District's accounting records. Expenditures reported in the District records were higher than amounts reported on the final program reports.

Effect:

The District was not in compliance with reporting requirements of the grant program.

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133and New Jersey OMB's Circular 04-04.

CURRENT YEAR FEDERAL AWARDS (Continued)

Finding 2012-1: (Continued)

Recommendation:

Internal controls over federal grant reporting be reviewed and enhanced to ensure that final grant report expenditures and the District's accounting records are in agreement for the respective program year.

Management's Response:

Management has reviewed this finding and has indicated procedures will be implemented to ensure accounting personnel and Federal program personnel review final reports and verify them to the District accounting records.

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

CURRENT YEAR FEDERAL AWARDS

Finding 2012-2

Our audit of the federal IDEA grant program indicated that individuals and their respective salaries charged to the grant program were not approved in the minutes as grant funded salaries.

State program information:

IDEA Part B, Basic
ARRA – IDEA Part B, Basic
IDEA Preschool

Criteria or specific requirement:

OMB Circular A-133 Compliance Supplement

Condition:

Employees' salaries charged to the federal IDEA grant program were not specifically identified and approved in the minutes as grant funded salaries.

Questioned Costs:

Unknown.

Context:

The District charged salaries to the federal IDEA grant program in the amounts noted below. The individuals whose salaries are charged to these programs were not approved as grant funded salaries.

IDEA Part B, Basic	$1,175,778
ARRA – IDEA Part B, Basic	$68,786
IDEA Preschool	$65,742

Effect:

The District is not in compliance with compliance requirements of the grant program.

Recommendation:

In all instances, individuals and their respective salaries charged to federal grant programs be approved in the minutes as grant funded expenditures.

Management's Response:

Management has reviewed this finding and has indicated procedures will be implemented to ensure all grant funded individuals and their salaries will be identified and approved in the minutes.

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

CURRENT YEAR STATE AWARDS

Finding 2012-3

Our audit revealed that certain salaries of Assistant Superintendents were allocated to Improvement of Instructional Services rather than to the appropriate General or School Administration salary budget line accounts.

State program information:

Equalization Aid	12-495-034-5120-078
Security Aid	12-495-034-5120-084
Special Education Aid	12-495-034-5120-089

Criteria or specific requirement:

State Aid/Grant Compliance Supplement

Condition:

See Finding.

Questioned Costs:

Unknown.

Context:

Salaries totaling $465,720 for the titles of Special Assistant Superintendent and Assistant Superintendent – School Administration were charged to 11-000-221-101, Improvement of Instructional Services rather than 11-000-230-100, General Administration or 11-000-240-103, School Administration as appear appropriate.

Effect:

The District was not in compliance with specific requirements of the State Aid – Public Grant Compliance supplement.

Recommendation:

The District reference The Uniform Minimum Chart of Accounts for New Jersey Public Schools, 2008 Edition and other available reference materials, such as the Budget Guidelines, for the proper classifications required to be in compliance with N.J.A.C. 6A:23A-16.2(f).

Management's Response:

Management has reviewed this finding and has indicated it will review these positions to determine the appropriate budget line accounts to be charged based on their job description.

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

CURRENT YEAR STATE AWARDS

Finding 2012-4

Our audit indicated that amounts reported on the District Report of Transported Resident Students (DRTRS) did not always agree to supporting workpapers and/or documentation to support student eligibility

State program information:

Transportation Aid 12-495-034-5120-014

Criteria or specific requirement:

State Aid/Grant Compliance Supplement

Condition:

Student counts claimed as Regular-Public, Special Education-Public and Special Needs-Public were not in agreement with the respective supporting workpapers and documentation.

Questioned Costs:

Unknown.

Context:

The District over-reported the students reported as Regular-Public by 14 and Special Education-Public by 46. The District under-reported the students reported as Special Needs-Public by 25.

Effect:

The District is not in compliance with Transportation Aid program requirements.

Recommendation:

Amounts reported on the DRTRS reflect amounts included in the respective supporting workpapers and documentation to support student eligibility.

Management's Response:

Management has reviewed this finding and has indicated it will revise its procedures over reporting of student accounts on the DRTRS.

PATERSON PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

STATUS OF PRIOR YEAR FINDINGS

Finding 2011-1:

Our audit of purchase orders and expenditures revealed the following:

- Salaries and wages are encumbered at the beginning of the fiscal year for the full amount of the respective budget line item appropriation rather than for projected obligations of existing personnel of the District for the fiscal year.
- Budget appropriations and related encumbrances were not modified or adjusted to reflect new hires or the transfer/termination of existing employees.
- Purchase orders for employee health benefits were encumbered on a monthly basis as invoices were received rather than at the beginning of the fiscal year for the projected obligation of the District for the fiscal year.

Current Status

Corrective action has been taken.

Finding 2011-2:

Our audit of the capital assets revealed the following:

- Records were not presented for audit in a timely manner.
- Certain assets acquired during the fiscal year were not included in the capital assets accounting system at year end.
- Certain supplies and materials purchased were charged to the capital outlay budget (Fund 12) rather than to the operating budget (Fund 11) line accounts.
- The District provided a reconciliation of variances between the financial accounting records and the capital assets accounting system. However, adjustments to the respective budget and capital assets system records were not made to account for such reconciled variances.

Current Status

Corrective action has been taken.

Finding 2011-3:

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

Current Status

Corrective action has been taken.

PATERSON PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

STATUS OF PRIOR YEAR FINDINGS (Continued)

Finding 2011-4:

Finding – Our audit of the Federal No Child Left Behind Program revealed the following:

- Grant receipts were not allocated to the proper program year as reflected in the Electronic Web-Enabled Grant ("EWEG") system.
- Final grant report expenditures filed on the EWEG system were not always in agreement with the District's accounting records and reports of audit.

Current Status

See Finding 2012-1.

Finding 2011-5

Our audit revealed that salaries of two (2) Assistant Superintendents of Operations were allocated to Improvement of Instructional Services rather than to General Administration salary budget line accounts. In addition, we noted certain capital improvements and equipment acquisitions were charged to the operating budget (Fund 11) rather than the capital outlay budget (Fund 12) line accounts.

Current Status

See Finding 2012-3.