

**PATERSON PUBLIC SCHOOLS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2019**

PATERSON PUBLIC SCHOOLS

PATERSON PUBLIC SCHOOLS
Paterson, New Jersey

Comprehensive Annual Financial Report
Year Ended June 30, 2019

Comprehensive Annual Financial Report

of the

PATERSON PUBLIC SCHOOLS
Paterson, New Jersey

Year Ended June 30, 2019

Prepared by

Paterson Public Schools
Business Office

OUTLINE OF CAFR

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INTRODUCTORY SECTION



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

Eileen F. Shafer, M.Ed.
Superintendent of Schools

September 30, 2019

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

Dear Commissioner Castillo and Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the Paterson Public School District (the "District") for the fiscal year ended June 30, 2019, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities are included.

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

SECTION 1 – REPORT FORMAT

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

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

- **Financial Section**—This includes the independent auditor’s report, the Management Discussion and Analysis (MD&A), basic financial statements, supplemental information and the combining and individual fund schedules. It is primarily designed for oversight and legislative bodies.

- **Statistical Section**—Contains substantial financial information, but presents tables that differ from financial statements in that they present non-accounting data, cover several years, and are designed to reflect social and economic data and financial and fiscal trends, as well as the fiscal capacity of the District. Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant years.
 - **Financial Trends J-1 to J-5**
These schedules contain trend information to help the reader understand how the Paterson Public Schools’ financial performance and well-being have changed over time.

 - **Revenue Capacity J-6 to J-9**
These schedules contain information to help the reader assess the Paterson Public Schools’ most significant local revenue source, the property tax.

 - **Debt Capacity J-10 to J-13**
These schedules present information to help the reader assess the Paterson Public Schools’ current levels of outstanding debt and the government’s ability to issue additional debt in the future.

 - **Demographic and Economic Information J-14 and J-15**
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Paterson Public Schools’ financial activities take place.

 - **Operating Information J-16 to J-20**
These schedules contain service and infrastructure data to help the reader understand how the information in the Paterson Public Schools’ financial report relates to the services the government provides and the activities it performs.

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

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

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

SECTION 2 - PROFILE OF THE GOVERNMENT

Paterson Public School District

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

The Paterson Public School District is also one of 31 statewide districts that are now referred to as "SDA Districts" based on the requirement for the state to cover all costs for school building and renovation projects under the supervision of the New Jersey Schools Development Authority. The school system has nearly 30,000 students who speak 25 different languages. The school system currently has 54 schools with almost 5,000 full and part-time employees and a 2018-19 budgeted per pupil expenditure of \$16,328.

The District also administers direct special education services for handicapped pupils ranging from pre-school handicapped classes to numerous categories of special services for young adults. The regular educational program includes academic, vocational, remedial, and bilingual services. The District also conducts alternative education programs including an approved adult high school, various programs of evening adult courses, supplemental educational services under the auspices of Every Student Succeeds Act and several summer school offerings.

On August 7, 1991 the Paterson Public Schools became a State Operated School District in accordance with NJSA 18A:7A-34, with full State intervention. The Paterson Public Schools was the second New Jersey school district to be removed from local autonomy.

The District remained under state operation during the 2018-19 school year, its twenty-seven (27th) year of state control.

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

Resident Enrollment

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

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

The Paterson Public School District sends students to state approved charter schools, the Passaic County Technical Institute and special education, public & private placements. Sending students represents a cost item in the annual budget but is reflective of the lack of capacity to house these students in the school buildings owned and/or operated by the Paterson Public Schools. Charter School appropriations for 2018-19 are \$63,809,407 for 3,592 pupils enrolled.

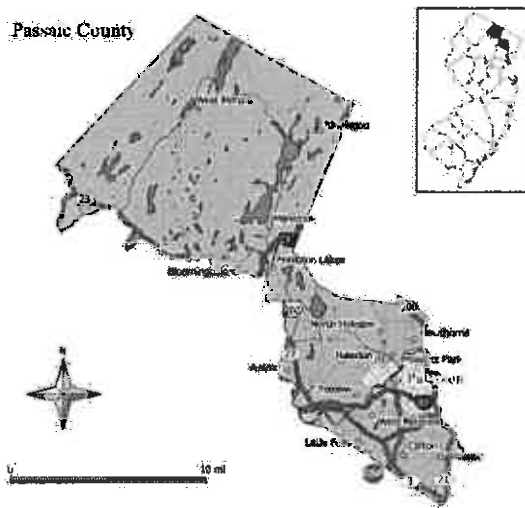
School Year	Charter School Pupils Enrolled
2008-09	458
2009-10	988
2010-11	1,012
2011-12	1,166
2012-13	1,809
2013-14	2,270
2014-15	2,369
2015-16	2,375
2016-17	2,679
2017-18	3,592
2018-19	3,709

The District has appropriated \$19,287,871 in its 2018-19 budget to educate 1,630 students at the Passaic County Technical Institute (PCTI). The appropriations for PCTI tuition has decreased since the 2009-10 school year.

School Year	Regular Students	SPED Students	Total Students Enrolled
2008-09	2,151	81	2,232
2009-10	2,090	99	2,189
2010-11	2,083	81	2,164
2011-12	2,083	75	2,158
2012-13	2,003	61	2,064
2013-14	1,850	65	1,915
2014-15	1,704	62	1,766
2015-16	1,622	47	1,669
2016-17	1,580	52	1,632
2017-18	1508	33	1,541
2018-19	1601	29	1630

City of Paterson

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



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

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

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

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

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

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

One of the elements of the School Funding Reform Act formula is the amount of taxes a municipality contributes toward funding its public school system. The City of Paterson's fair share of school taxes has been identified as \$83.6 million; however, due to the City's ongoing economic distress, its actual local levy contribution in 2018-19 to the school district was \$41,455,956.

The school district tax levy has NOT increased since 2016-17, and when you combine this with the state's continued flat or lower state aid revenues, the administration is being forced to make complex choices on the programs and offerings made to the students and residents in the City. Many of these programs are long time commitments that may not continue as these choices are prioritized and measured against the thorough and efficient education the district is obligated to provide.

District Factor Groupings (DFGs)

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

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

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

MAJOR INITIATIVES

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

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

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

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

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

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

Strategic Plan—District Priorities:

Priority I: Effective Academic Programs

Priority II: Creating and Maintaining Healthy School Cultures

Priority III: Family and Community Engagement

Priority IV: Efficient and Responsive Operations

District Initiatives and Transformation Strategies for 2018-19

In the 2018-19 school year, the Paterson Public School District continued to make progress in its implementation of school improvement initiatives designed to transform the Paterson Public School System from a lower performing District to one that is a “leader in educating New Jersey’s urban youth.”

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

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

INTERNAL ACCOUNTING CONTROLS

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

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

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

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

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

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

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

BUDGETARY CONTROLS

Paterson Public Schools' 2018-19 budget was prepared consistent with District Fiscal Policy # 6220 addressing budget preparation, with primary consideration given to educational priorities identified through the District's *Brighter Futures: The Strategic Plan for Paterson Public Schools 2014-19*. The budget development was also consistent with the New Jersey Department of Education *Budget Guidelines 2018-19 Budget Statement*.

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

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

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reserved fund balance at June 30, 2019.

ACCOUNTING SYSTEM AND REPORTS

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

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

DEBT ADMINISTRATION

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

CASH MANAGEMENT

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

RISK MANAGEMENT

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

INDEPENDENT AUDIT

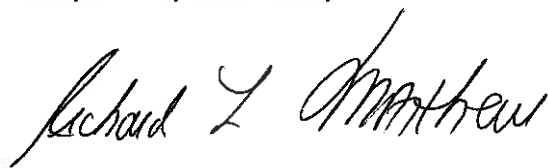
State Statutes require an annual audit by Independent Certified Public Accountants or Registered Municipal Accountants. The accounting firm of FWCC, was newly appointed by the State District Superintendent to complete the 2017-18 fiscal audit. In addition to meeting the requirements set forth in State Statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and the U.S. Uniform Guidance and New Jersey OMB Circular 15-08 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." The auditor's report on the basic financial statements is included in the financial section of this report. The auditor's report related specifically to the single audit is included in the single audit section of this report.

SECTION 4: ACKNOWLEDGEMENTS

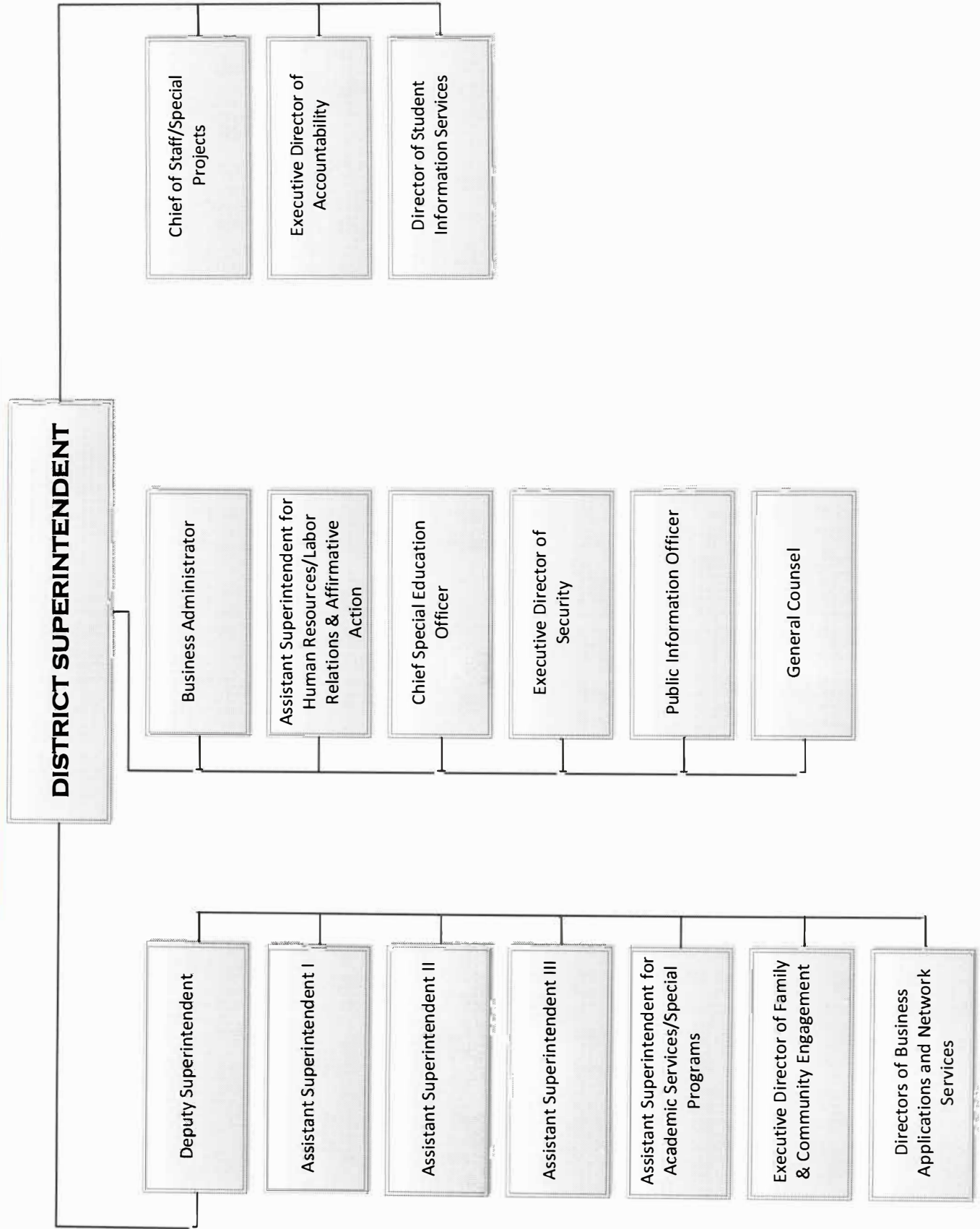
A note of appreciation is extended to Acting State District Superintendent Eileen Shafer, Acting Deputy Superintendent Susana Peron, the administrative Cabinet, District and School administrators for their cooperation as the District strives to improve audits through enhanced processes and procedures,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

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

Respectfully submitted,

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

Mr. Richard L. Matthews
School Business Administrator



PATERSON PUBLIC SCHOOLS

JUNE 30, 2019

BOARD MEMBERS

TERM EXPIRES

Ms. Oshin Castillo, President

January 2022

Ms. Nakima Redmon, Vice President

January 2022

Mr. Emanuel Capers

January 2020

Dr. Jonathan Hodges

January 2021

Mr. Manuel Martinez, Jr.

January 2022

Mr. Eddy Olivares

January 2020

Mr. Robinson Rondon

January 2020

Mr. Kenneth Simmons

January 2021

PATERSON PUBLIC SCHOOLS

DISTRICT OFFICIALS

JUNE 30, 2019

Ms. Eileen Shafer

State District Superintendent

Superintendent's Cabinet

Mr. Richard L. Matthews

School Business Administrator

Ms. Cheryl Coy

Chief Special Education Officer

Mr. David Cozart

Assistant Superintendent (Unit III)

Mr. Eric Crespo

Assistant Superintendent for Academic

Services & Special Programs

Ms. Sandra Diodonet

Assistant Superintendent (Unit II)

Ms. Susana Peron

Deputy Superintendent

Ms. Pamela Powell

Chief of Staff

Mr. Luis Rojas

Assistant Superintendent for Human

Capital/Labor Relations & Affirmative

Action

Ms. Cicely Warren

Assistant Superintendent (Unit I)

PATERSON PUBLIC SCHOOLS

Consultants and Advisors JUNE 30, 2019

Architects of Record

LAN Associates
445 Goodwin Avenue
Midland Park, NJ 07432

EI Associates
8 Ridgedale Avenue
Cedar Knoll, NJ 07927

Coppa Montalbano Architects, LLC
97 Lackawanna Avenue
Totowa, NJ 07512

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

Auditor of Record

Ferraioli, Wielkotz, Cerullo & Cuva, P.A.
401 Wanaque Avenue
Pompton Lakes, NJ 07442

Legal Counsel

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

Official Depository

TD Bank
100 Hamilton Plaza
Paterson, NJ 07505

FINANCIAL SECTION

Ferraioli, Wielkotz, Cerullo & Cuva, P.A.

Charles J. Ferraioli, Jr., MBA, CPA, RMA
Steven D. Wielkotz, CPA, RMA
James J. Cerullo, CPA, RMA
Paul J. Cuva, CPA, RMA
Thomas M. Ferry, CPA, RMA

Certified Public Accountants
401 Wanaque Avenue
Pompton Lakes, New Jersey 07442
973-835-7900
Fax 973-835-6631

Newton Office
100B Main Street
Newton, NJ 07860
973-579-3212
Fax 973-579-7128

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the of the Paterson Public Schools, in the County of Passaic, State of New Jersey, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Paterson Public Schools, in the County of Passaic, State of New Jersey, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Information and schedules related to accounting and reporting for pensions and other post employment benefits information identified in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain

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

Other Information

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

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

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

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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2019 on our consideration of the Paterson Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Paterson Public Schools' internal control over financial reporting and compliance.

Steven D. Wielkotz

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

Ferraioli, Wielkotz, Cerullo & Cuva, P.A.

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

September 30, 2019

**REQUIRED SUPPLEMENTARY
INFORMATION - PART I**

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

As management of the Paterson Public Schools (the “School District”), we offer readers of the School District’s financial statements this narrative overview and analysis of the financial activities of the School District for the fiscal year ended June 30, 2019.

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

FINANCIAL HIGHLIGHTS

- In total, net position decreased \$(2,323,270). Net position of governmental activities decreased \$(1,752,390) while net position of business-type activity decreased by \$(570,880).
- General revenues accounted for \$606,352,041 in revenue or 85.3 percent of all district revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$104,466,643 or 14.70 percent of total revenues of \$710,818,684.
- The School District had \$730,051,909 in expenses related to governmental activities; only \$104,466,643 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily grants, entitlements and property taxes) of \$(25,585,266) were adequate to provide for these programs.

USING THIS ANNUAL REPORT

This discussion and analysis are intended to serve as an introduction to the School District's basic financial statements. The financial section of the comprehensive annual financial report consists of four parts – independent auditor’s report, required supplementary information which includes the management’s discussion and analysis (this section), the basic financial statements, and supplemental information. The basic financial statements include two kinds of statements that present different view of the District:

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

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PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

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

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

**PATERSON PUBLIC SCHOOLS
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**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

District-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

Governmental Funds

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

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

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

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

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

Proprietary Funds

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

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

Fiduciary Funds

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

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)**

USING THIS ANNUAL REPORT, (continued)

Notes to the Financial Statements

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

Other Information

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

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

DISTRICT-WIDE FINANCIAL ANALYSIS

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

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

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

The School District's net position was \$123,652,207 at June 30, 2019 and \$142,885,432 at June 30, 2018. Restricted items of net position are reported separately to show legal constraints that limit the School District's ability to use these items of net position for day-to-day operations. Our analysis below focuses on the net position for 2019 compared to 2018 (Table 1) and change in net position (Table 2) of the School District.

Table 1

**Net Position
June 30,**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Assets						
Current and Other Assets	42,198,078	29,115,315	3,573,083	3,348,090	45,771,161	32,463,405
Capital Assets:	<u>340,247,894</u>	<u>344,926,935</u>	<u>385,157</u>	<u>502,435</u>	<u>340,633,051</u>	<u>345,429,370</u>
Total Assets	<u>382,445,972</u>	<u>374,042,250</u>	<u>3,958,240</u>	<u>3,850,525</u>	<u>386,404,212</u>	<u>377,892,775</u>
Deferred Outflows:						
Deferred Outflows Related to Debt Refunding	14,445	62,835			14,445	62,835
Deferred Outflows of Resources						
Related to PERS	<u>37,728,335</u>	<u>54,148,548</u>	_____	_____	<u>37,728,335</u>	<u>54,148,548</u>
Total Deferred Outflows	<u>37,742,780</u>	<u>54,211,383</u>	_____	_____	<u>37,742,780</u>	<u>54,211,383</u>
Liabilities						
Current Liabilities	54,195,550	49,891,685	2,230,378	1,416,933	56,425,928	51,308,618
Noncurrent Liabilities	<u>188,244,348</u>	<u>196,467,728</u>	_____	_____	<u>188,244,348</u>	<u>196,467,728</u>
Total Liabilities	<u>242,439,898</u>	<u>246,359,413</u>	<u>2,230,378</u>	<u>1,416,933</u>	<u>244,670,276</u>	<u>247,776,346</u>
Deferred Inflows:						
Deferred Commodities Revenue			11,217	28,789	11,217	28,789
Deferred Inflows of Resources						
Related to PERS	<u>55,813,292</u>	<u>41,413,591</u>	_____	_____	<u>55,813,292</u>	<u>41,413,591</u>
Total Deferred Inflows	<u>55,813,292</u>	<u>41,413,591</u>	<u>11,217</u>	<u>28,789</u>	<u>55,824,509</u>	<u>41,413,591</u>
Net Position						
Invested in Capital Assets-						
Net of Related Debt	309,442,289	322,983,090	385,157	502,435	309,827,446	323,485,525
Restricted	16,738,581	20,232,977			16,738,581	20,232,977
Unrestricted	<u>(204,245,308)</u>	<u>(202,735,438)</u>	<u>1,331,488</u>	<u>1,902,368</u>	<u>(202,913,820)</u>	<u>(200,833,070)</u>
Total Net Position	<u>121,935,562</u>	<u>140,480,629</u>	<u>1,716,645</u>	<u>2,404,803</u>	<u>123,652,207</u>	<u>142,885,432</u>

**PATERSON PUBLIC SCHOOLS
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**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

Table 2 below shows the changes in net position for fiscal year 2019 compared to 2018.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Revenues						
Program Revenues:						
Charges for Services and						
Sales	589,966	706,480	19,909	15,120	609,875	721,600
Operating Grants and						
Contributions	84,082,521	81,111,072	18,630,267	18,844,725	102,712,788	99,955,797
Capital Grants and						
Contributions	1,143,980	2,028,790			1,143,980	2,028,790
General Revenues:						
Taxes:						
Property Taxes	41,962,513	41,961,814			41,962,513	41,961,814
Federal and State Aid not						
Restricted	548,333,258	511,000,934			548,333,258	511,000,934
Miscellaneous Income	17,883,315	6,614,181	19,110	10,170	17,902,425	6,624,351
Investment Income	396,877	372,643	32,073	4,616	428,950	377,259
Transfers	<u>(2,275,105)</u>	<u>3,117,773</u>			<u>(2,275,105)</u>	
Total Revenues and Transfers	<u>692,117,325</u>	<u>646,913,687</u>	<u>18,701,359</u>	<u>18,874,631</u>	<u>710,818,684</u>	<u>665,788,318</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Functions/Program Expenses						
Instruction:						
Regular	241,595,583	267,619,301			241,595,583	267,619,301
Special Education	53,400,471	55,418,975			53,400,471	55,418,975
Other Special Instruction	22,923,902	21,349,656			22,923,902	21,349,656
Other Instruction	9,437,576	9,819,052			9,437,576	9,819,052
Support Services:						
Tuition	40,256,050	36,529,694			40,256,050	36,529,694
Student & Instruction Related Services	137,259,068	87,156,772			137,259,068	87,156,772
School Administrative Services	26,049,445	35,354,127			26,049,445	35,354,127
General Administrative Services	7,767,674	8,206,250			7,767,674	8,206,250
Central Administration and Admin. Info. Tech.	11,270,423	22,189,274			11,270,423	22,189,274
Plant Operations and Maintenance	40,766,182	59,052,212			40,766,182	59,052,212
Pupil Transportation	18,866,107	17,884,256			18,866,107	17,884,256
Unallocated Benefits	86,299,404	46,474,907			86,299,404	46,474,907
Interest on Long-Term Debt	521,665	314,631			521,665	314,631
Unallocated depreciation	14,248,842	16,824,450			14,248,842	16,824,450
Food Service	<u> </u>	<u> </u>	<u>19,389,517</u>	<u>19,644,439</u>	<u>19,389,517</u>	<u>19,644,439</u>
Total Expenses and Transfers	<u>710,662,392</u>	<u>684,193,557</u>	<u>19,389,517</u>	<u>19,644,439</u>	<u>730,051,909</u>	<u>703,837,996</u>
Increase or (Decrease) in						
Net Position	<u>(18,545,067)</u>	<u>(37,279,870)</u>	<u>(688,158)</u>	<u>(769,808)</u>	<u>(19,233,225)</u>	<u>(38,049,678)</u>

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)**

DISTRICT-WIDE FINANCIAL ANALYSIS, (continued)

Governmental and Business-Type Activities

As reported in the Statement of Activities the cost of all of our governmental and business-type activities this year was \$730,051,909. However, the amount that our taxpayers ultimately financed for these activities through School District taxes was only \$41,962,513 because some of the cost was paid by those who benefitted from the programs \$609,875, by other governments and organizations who subsidized certain programs with grants and contributions \$102,712,788, unrestricted federal and state aid \$548,333,258 federal and state aid capital outlay \$1,143,980, investment income \$396,877 by miscellaneous sources \$17,883,315, and transfers \$(2,275,105).

The following schedules present a summary of governmental fund revenues and expenditures for the fiscal year ended June 30, 2019, and the amount and percentage of increases/(decreases) relative to the prior year.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2018</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Prior Year</u>
Local Source	\$60,955,450	9.5%	\$11,441,357	23.11%	\$49,514,093
State Source	545,423,470	84.9%	26,962,810	5.20%	518,460,660
Federal Source	<u>36,209,619</u>	<u>5.6%</u>	<u>2,340,957</u>	6.91%	<u>33,868,662</u>
Total	<u>\$642,588,539</u>	<u>100.0%</u>	<u>\$40,745,124</u>	6.77%	<u>\$601,843,415</u>

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) from 2018</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Prior Year</u>
Current Expenditures:					
Instruction	\$246,089,291	38.1%	\$(149,744,338)	(37.83)%	\$395,833,629
Support Services	397,642,323	61.5%	193,603,061	94.89%	204,039,262
Capital Outlay	<u>2,651,589</u>	<u>0.4%</u>	<u>(7,429,369)</u>	(73.70)%--	<u>10,080,958</u>
Total	<u>\$646,383,203</u>	<u>100.0%</u>	<u>\$36,429,354</u>	5.97%	<u>\$609,953,849</u>

Changes in expenditures were the result of varying factors.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)**

MAJOR GOVERNMENTAL FUNDS BUDGETING AND OPERATING HIGHLIGHTS

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

During the fiscal year ended June 30, 2019, the School District amended the General Fund Budget by \$4,108,840 for increases in State Aid.

During the fiscal year ended June 30, 2019, the School District amended the Special Revenue Fund by \$12,439,600 for increases in federal and state grants.

General Fund

The General Fund actual revenue was \$559,603,013, including capital leases and transfers. That amount is \$65,111,425 above the final amended budget of \$494,491,588. The variance between the actual revenues and final budget was the result of non-budgeted on-behalf payments of \$66,376,682 for TPAF pension and social security reimbursements, \$(2,740,062) reduction in miscellaneous anticipated revenues, \$905,778 additional in extraordinary aid, \$129,795 increase in state aid and \$439,232 increase in federal aid.

The actual expenditures of the General Fund were \$569,647,336, including transfers, which is \$56,536,820 above the final amended budget of \$513,192,679. The variance between the actual expenditures and final budget was due to non-budget on-behalf payments of \$66,376,682 for TPAF pension and social security reimbursements, and \$9,839,862 of unexpended budgeted funds.

General Fund budgetary revenues and other financing sources did not exceed budgetary expenditures and other financing uses decreasing budgetary fund balance \$(2,523,369) over the previous year. After deducting reserved and assigned fund balances, the unassigned budgetary fund balance decreased \$3,644 from \$10,711,691 at June 30, 2018 to \$10,950,567 at June 30, 2019.

Special Revenue Fund

The special revenue fund actual revenue was \$84,082,521 including transfers. That amount is \$(12,219,830) below the final amended budget of \$96,302,350. The variance between the actual revenues and the final budget was state and federal grant revenue that was anticipated to be spent by fiscal year end. The state and federal grant revenue will be received/realized in the next fiscal year.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)**

MAJOR GOVERNMENTAL FUNDS BUDGETING AND OPERATING HIGHLIGHTS, (continued)

Special Revenue Fund, (continued)

The actual expenditures of the special revenue fund were \$84,082,521, which is \$(12,219,928) below the final amended budget of \$96,302,350. The variance between the actual expenditures and the final budget was due to the anticipation of fully expending state and federal grant programs. Expenditures will be incurred in the next fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2019 the School District had \$593,013,118 invested in sites, buildings, equipment and construction in progress. Of this amount \$252,765,224 in depreciation has been taken over the years. We currently have a net book value of \$340,247,894. Total additions for the year were \$9,569,801, the majority of which was for various technology and office equipment, transportation equipment, food service equipment and improvements to the District's facilities. Table 3 shows fiscal year 2019 balances compared to 2018.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Land	9,006,387	9,006,387			9,006,387	9,006,387
Construction in Progress	123,385,146	118,757,012			123,385,146	118,757,012
Buildings and Building Improvements	200,017,590	209,789,088			200,017,590	209,789,088
Machinery and Equipment	<u>7,838,771</u>	<u>7,374,448</u>	<u>385,157</u>	<u>502,435</u>	<u>8,223,928</u>	<u>7,876,883</u>
Total Expenses	<u>340,247,894</u>	<u>344,926,935</u>	<u>385,157</u>	<u>502,435</u>	<u>340,633,051</u>	<u>345,429,370</u>

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

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)**

CAPITAL ASSETS AND DEBT ADMINISTRATION, (continued)

Debt Administration

At June 30, 2019, the District had \$173,244,348 of long-term debt. Of this amount, \$4,128,059 is for compensated absences, \$1,278,912 of Certificates of Participation, net, \$29,540,050 is for obligation under capital leases, \$1,195,594 is for State Aid Recovery Judgments, and \$137,101,733 is for net pension liability.

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

	<u>2019</u>	<u>2018</u>	<u>Percentage Change</u>
Other Liabilities:			
Certifications of Participation	1,280,000	2,510,000	
Less Discount	<u>(1,088)</u>	<u>(3,917)</u>	
Total Certificates of Participation (Net)	1,278,912	2,506,083	(49)%
Capital Leases	29,540,050	19,496,680	100%
Judgment - State Aid Recovery	1,195,594	1,594,126	(25)%
Compensated Absences Payable	4,128,059	5,958,754	(31)%
Net Pension Liability	<u>137,101,733</u>	<u>166,908,168</u>	(18)%
Total Other Liabilities	<u>173,244,348</u>	<u>196,463,811</u>	(12)%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The economy in the State of New Jersey is slowly improving. The current State of New Jersey revenue estimates have declined to the point that the legislature and governor have approved a State Aid funding bill for the 2019-2020 school year that is greater than the level of the 2018-2019 school year.

These factors were considered in preparing the Paterson Public Schools' budgets for the 2019-2020 fiscal year.

**PATERSON PUBLIC SCHOOLS
PATERSON, NJ**

**MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)**

REQUESTS FOR INFORMATION

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

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

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
Statement of Net Position
June 30, 2019

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	9,845,447	5,025,852	14,871,299
Receivables, net	24,323,479	3,416,513	27,739,992
Inventory		280,607	280,607
Internal Balances	5,149,889	(5,149,889)	-
Restricted assets:			
Capital reserve account - cash	1,879,263		1,879,263
Maintenance reserve account - cash	1,000,000		1,000,000
Capital assets:			
Land and Construction in Progress	132,391,533		132,391,533
Depreciable Buildings, Improvements and Equipment (net)	207,856,361	385,157	208,241,518
Total Assets	<u>382,445,972</u>	<u>3,958,240</u>	<u>386,404,212</u>
Deffered Outflows:			
Unamortized bond issuance costs	14,445		14,445
Deferred outflows of resources related to PERS	37,728,335		37,728,335
Total Deferred Outflows	<u>37,742,780</u>	<u>-</u>	<u>37,742,780</u>
LIABILITIES			
Accounts payable and accrued liabilities	30,274,691	2,230,378	32,505,069
Contracts payable	4,580,805		4,580,805
Payable to federal government	958		958
Payable to state government	4,340,511		4,340,511
Unearned revenue	14,998,585		14,998,585
Noncurrent liabilities:			
Due within one year	21,470,233		21,470,233
Due beyond one year	166,774,115		166,774,115
Total liabilities	<u>242,439,898</u>	<u>2,230,378</u>	<u>244,670,276</u>
Deferred Inflows:			
Deferred inflows of resources related to PERS	55,813,292		55,813,292
Deferred inflows of Commodity Revenue		11,217	11,217
Total Deferred Inflows	<u>55,813,292</u>	<u>11,217</u>	<u>55,824,509</u>
NET POSITION			
Invested in capital assets	309,442,289	385,157	309,827,446
Restricted for:			
Debt service	395		395
Capital projects	1,879,263		1,879,263
Other purposes	14,858,923		14,858,923
Unrestricted (Deficit)	(204,245,308)	1,331,488	(202,913,820)
Total net position	<u>121,935,562</u>	<u>1,716,645</u>	<u>123,652,207</u>

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

PATERSON PUBLIC SCHOOLS
Statement of Activities
Fiscal Year Ended June 30, 2019

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:								
Instruction:								
Regular	129,665,136	111,930,447	589,966	15,594,374		(225,411,243)	(225,411,243)	
Special education	35,388,523	18,011,948				(53,400,471)	(53,400,471)	
Other special instruction	16,198,010	6,725,892				(22,923,902)	(22,923,902)	
Other instruction	6,814,631	2,622,945				(9,437,576)	(9,437,576)	
Support services:								
Tuition	40,256,050					(40,256,050)	(40,256,050)	
Student & instruction related services	117,887,360	19,371,708		68,488,147		(68,770,921)	(68,770,921)	
General administrative services	6,827,400	940,274				(7,767,674)	(7,767,674)	
School administrative services	18,242,927	7,806,518				(26,049,445)	(26,049,445)	
Central services and administrative information technology	8,911,178	2,359,245				-	-	
Plant operations and maintenance	35,855,103	4,911,079			1,143,980	(39,622,202)	(39,622,202)	
Pupil transportation	18,674,978	191,129				(18,866,107)	(18,866,107)	
Unallocated benefits	65,312,186	20,987,218				(86,299,404)	(86,299,404)	
Interest on long-term debt	521,665					(521,665)	(521,665)	
Unallocated depreciation	14,248,842					(14,248,842)	(14,248,842)	
Total governmental activities	514,803,989	195,858,403	589,966	84,082,521	1,143,980	(624,845,925)	(624,845,925)	
Business-type activities:								
Food Service	19,389,517		19,909	18,630,267		(739,341)	(739,341)	
Total business-type activities	19,389,517		19,909	18,630,267		(739,341)	(739,341)	
Total primary government	534,193,506		609,875	102,712,788	1,143,980	(624,845,925)	(625,585,266)	
General revenues:								
Taxes:								
Levied for general purposes						41,455,956	41,455,956	
Taxes levied for debt service						506,557	506,557	
Federal and State aid not restricted						547,534,015	547,534,015	
State aid for Debt Service Principal						799,243	799,243	
Sale/Leaseback						12,000,000	12,000,000	
Investment Earnings						396,877	396,877	
Miscellaneous Income						5,883,315	5,883,315	
Transfers						(2,275,105)	(2,275,105)	
Total general revenues, special items, extraordinary items and transfers						606,300,858	606,300,858	
Change in Net Position						(18,545,067)	(19,233,225)	
Net Position—beginning						140,480,629	142,885,432	
Net Position—ending						121,935,562	123,652,207	

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

FUND FINANCIAL STATEMENTS

PATERSON PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2019

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents					
Checking		10,242,706	7,374	395	10,250,475
Accounts Receivable -					
Tuition	622,409				622,409
Interfunds	5,972,190	1,993			5,974,183
Intergovernmental - Federal		4,778,810			4,778,810
Intergovernmental - State	827,594	5,078,581	517,340		6,423,515
Other receivables	12,321,914	1,550	175,281		12,498,745
Restricted cash and cash equivalents					
Capital reserve	1,879,263				1,879,263
Emergency reserve	1,000,000				1,000,000
Total assets	<u>22,623,370</u>	<u>20,103,640</u>	<u>699,995</u>	<u>395</u>	<u>43,427,400</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Deficit in cash	405,028				405,028
Accounts payable	17,871,771	2,691,203	327,772		20,890,746
Judgements Payable-Workers Compensation	4,580,805				4,580,805
Intergovernmental accounts payable - State	2,337,294	2,003,217			4,340,511
Intergovernmental accounts payable - Federal		958			958
Compensated Absences Payable	1,507,988				1,507,988
Loans Payable	15,000,000				15,000,000
Accrued salaries & benefits	533,943	175,677			709,620
Interfund payables		525,790	80,433		606,223
Unearned revenue		14,706,795	291,790		14,998,585
Total liabilities	<u>42,236,829</u>	<u>20,103,640</u>	<u>699,995</u>	<u>-</u>	<u>63,040,464</u>
Fund Balances:					
Restricted for:					
Excess Surplus - current year	1,712,308				1,712,308
Excess Surplus - prior year - designated for subsequent year's expenditures	7,789,533				7,789,533
Capital reserve account	1,879,263				1,879,263
Emergency reserve account	1,000,000				1,000,000
Assigned to:					
Year-end Encumbrances	656,890				656,890
Designated by the BOE for subsequent year's expenditures	3,700,192				3,700,192
Unassigned:					
General fund	(36,351,645)				(36,351,645)
Debt service fund				395	395
Total Fund balances	<u>(19,613,459)</u>	<u>-</u>	<u>-</u>	<u>395</u>	<u>(19,613,064)</u>
Total liabilities and fund balances	<u>22,623,370</u>	<u>20,103,640</u>	<u>699,995</u>	<u>395</u>	
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 \$593,013,118 and the accumulated depreciation is \$252,765,224.					340,247,894
Accrued liability for interest on long-term debt is not due and payable in the current period and is not reported as a liability in the funds					(704,475)
Accounts payable for subsequent Pension payment is not a payable in the funds					(6,678,845)
Deferred outflows and inflows of resources are applicable to future periods and therefore are not reported in the funds.					
Deferred outflows of resources related to PERS Pension Liability					37,728,335
Deferred outflows of resources related to amortization of original issue discount					1,088
Deferred outflows of resources related to gain on refunded debt					13,357
Deferred inflows of resources related to PERS Pension Liability					(55,813,292)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds (see Note 7)					(173,245,436)
Net position of governmental activities					<u>121,935,562</u>

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

PATERSON PUBLIC SCHOOLS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Fiscal Year Ended June 30, 2019

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Local sources:					
Municipal tax levy	41,455,956			506,557	41,962,513
Tuition charges	589,966				589,966
Textbook Sales and Rentals	12,000,000				12,000,000
Miscellaneous	6,280,192	122,779			6,402,971
Total - Local Sources	60,326,114	122,779	-	506,557	60,955,450
State sources	494,079,075	49,401,172	1,143,980	799,243	545,423,470
Federal sources	1,651,049	34,558,570			36,209,619
Total revenues	556,056,238	84,082,521	1,143,980	1,305,800	642,588,539
EXPENDITURES					
Current:					
Regular instruction	114,070,764	15,594,372			129,665,136
Special education instruction	35,388,523				35,388,523
Other special instruction	16,198,010				16,198,010
School sponsored/other instructional	6,814,631				6,814,631
Support services and undistributed costs:					
Tuition	40,256,050				40,256,050
Attendance and social work services	2,254,609				2,254,609
Health services	5,170,449				5,170,449
Student & instruction related services	54,477,723	58,640,518			113,118,241
School administrative services	18,242,927				18,242,927
General administrative services	6,827,400				6,827,400
Central services & administrative information technology	9,261,401				9,261,401
Plant operations and maintenance	44,900,229				44,900,229
Pupil transportation	18,674,978				18,674,978
Unallocated benefits	72,559,357				72,559,357
On-behalf contributions	66,376,682				66,376,682
Transfer to charter school	55,792,978				55,792,978
Special Schools	924,588				924,588
Debt service:					
Principal				1,229,675	1,229,675
Interest and other charges				75,750	75,750
Capital outlay	1,456,037	51,572	1,143,980		2,651,589
Total expenditures	569,647,336	74,286,462	1,143,980	1,305,425	646,383,203
Excess (Deficiency) of revenues	(13,591,098)	9,796,059	-	375	(3,794,664)
OTHER FINANCING SOURCES (USES)					
Transfers in	253,755,692				253,755,692
Transfers out	(246,234,738)	(9,796,059)			(256,030,797)
Capital Leases (non-budgeted)					-
Total other financing sources and uses	7,520,954	(9,796,059)	-	-	(2,275,105)
Net change in fund balances	(6,070,144)	-	-	375	(6,069,769)
Fund balance—July 1	(13,543,315)	-	-	20	(13,543,295)
Fund balance—June 30	(19,613,459)	-	-	395	(19,613,064)

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

PATERSON PUBLIC SCHOOLS
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Fiscal Year Ended June 30, 2019

Total net change in fund balances - governmental funds (from B-2) (6,069,769)

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

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

Depreciation expense	(14,248,842)	
Depreciable Capital outlays	<u>9,569,801</u>	(4,679,041)

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

In the current year, these amounts consist of:

Certificate of Participation Obligations - Principal	1,230,000	
Capital Leases - Principal	2,082,630	
Judgement - State Aid Recovery	<u>398,532</u>	3,711,162

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

Capital lease proceeds (12,126,000)

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

Certificate of Participation Obligations - Prior Year	41,058	
Certificate of Participation Obligations	(13,867)	
Capital Lease Obligations - Prior Year	265,892	
Capital Lease Obligations	<u>(690,608)</u>	(397,525)

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

Increase in compensated absences payable 1,830,695

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

District Pension Contributions	6,926,124	
Less: Pension Expense	<u>(7,692,323)</u>	
Increase in Pension Expense		(766,199)

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

Increase in On-behalf State Aid TPAF Pension	30,816,673	
Increase in On-behalf TPAF Pension Expense		(30,816,673)

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

Amortization of Original Issue Discount	(2,829)	
Amortization of Deferred Amount on Refunding		(45,561)

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

Increase in On-behalf State Aid TPAF Post Employment Medical Revenue	20,987,218	
Increase in On-behalf State Aid TPAF Post Employment Medical Expense		<u>(20,987,218)</u>

Change in net assets of governmental activities (18,545,067)

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

PATERSON PUBLIC SCHOOLS
Statement of Net Position
Proprietary Funds
June 30, 2019

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Food Service Program</u>
ASSETS	
Current assets:	
Cash and cash equivalents	5,025,852
Accounts receivable:	
State	35,505
Federal	3,381,008
Inventories	280,607
Total current assets	<u>8,722,972</u>
Noncurrent assets:	
Capital assets:	
Building and building improvements	1,352,656
Equipment	3,160,911
Less accumulated depreciation	<u>(4,128,410)</u>
Total capital assets (net of accumulated depreciation)	<u>385,157</u>
Total assets	<u>9,108,129</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	2,098,120
Accrued Salaries and Wages	132,258
Interfund Payable	5,149,889
Total Liabilities	<u>7,380,267</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Commodities Revenue	<u>11,217</u>
Total Deferred Inflows of Resources	<u>11,217</u>
Total Liabilities and Deferred Inflows of Resources	<u>7,391,484</u>
NET POSITION	
Invested in capital assets net of related debt	385,157
Unrestricted	<u>1,331,488</u>
Total net position	<u><u>1,716,645</u></u>

The accompanying Notes to Basic 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
Fiscal Year Ended June 30, 2019

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Food Service Program</u>
Operating Revenues:	
Charges for Services:	
Daily Sales - Non-Reimbursable Programs	16,709
Special Functions - Non-Reimbursable Programs	3,200
Miscellaneous	19,110
Total Operating Revenues	<u>39,019</u>
Operating Expenses:	
Cost of Food - Reimbursable Programs	9,415,660
Cost of Food - Non-Reimbursable Programs	7,220
Salaries	6,522,801
Supplies and Materials	168,590
Employee Benefits	2,312,589
Depreciation Expense	160,826
Repairs and Other Expenses	287,502
Other Expenses	454,470
Purchased Services	59,859
Total Operating Expenses	<u>19,389,517</u>
Operating Income (Loss)	<u>(19,350,498)</u>
Nonoperating Revenues (Expenses):	
State Sources:	
School Lunch Program	169,829
Federal Sources:	
National School Lunch Program	10,294,979
School Breakfast Program	5,970,897
After School Snack Program	159,298
Fresh Fruit and Vegetable Program	342,209
Summer Food Program	380,823
CACFP Food	403,800
U.S.D.A. Commodities	875,852
Interest Income	32,073
Cancellation of Prior Year Accounts Payable	52,796
Cancellation of Prior Year Accounts Receivable	(20,216)
Total Nonoperating Revenues (Expenses)	<u>18,662,340</u>
Income (Loss) Before Contributions & Transfers	<u>(688,158)</u>
Total Net Position—Beginning	<u>2,404,803</u>
Total Net Position—Ending	<u><u>1,716,645</u></u>

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

PATERSON PUBLIC SCHOOLS
Statement of Cash Flows
Proprietary Funds
Fiscal Year Ended June 30, 2019

	Business-type Activities - Enterprise Fund
	Food Service Program
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	39,019
Payments for Employees Salaries, Payroll Taxes and Benefits	(8,703,132)
Payments to Suppliers for Goods and Services	(3,654,898)
Net Cash Provided by (used for) Operating Activities	(12,319,011)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Receipts from State Subsidy	134,323
Receipts from Federal Subsidy	15,866,685
Interest Income	32,073
Net Cash Provided by (used for) Non-Capital Financing Activities	16,033,081
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Capital Assets	(43,548)
Net Cash Provided by (used for) Capital and Related Financing Activities	(43,548)
Net Increase (Decrease) in Cash and Cash Equivalents	3,670,522
Balances—Beginning of Year	1,355,330
Balances—End of Year	5,025,852
Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:	
Operating Income (Loss)	(19,350,498)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by	
Depreciation and Net Amortization	160,826
Food Distribution Program	858,279
Increase (Decrease) in Interfund	4,247,267
(Increase) Decrease in Inventories	(3,209)
Increase (Decrease) in Accounts Payable	1,768,324
Total Adjustments	7,031,487
Net Cash Provided by (used for) Operating Activities	(12,319,011)

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

PATERSON PUBLIC SCHOOLS
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2019

	Unemployment Compensation Trust Fund	Scholarship and Memorial Funds	Agency Fund
ASSETS			
Cash and cash equivalents	3,504,581	56,445	3,334,882
Total assets	3,504,581	56,445	3,334,882
LIABILITIES			
Payable to student groups			334,718
Due to State of NJ - Unemployment	47,155		
Due to other funds			40,666
Payroll deductions and withholdings			2,959,498
Total liabilities	47,155	-	3,334,882
NET POSITION			
Held in trust for unemployment claims and other purposes	3,457,426		
Reserved for scholarships		56,445	
	3,504,581	56,445	

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

PATERSON PUBLIC SCHOOLS
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Fiscal Year Ended June 30, 2019

	<u>Unemployment Compensation Trust Fund</u>	<u>Scholarship and Memorial Funds</u>
ADDITIONS		
Contributions:		
Donations		12,703
Payroll withholdings	690,054	
Total Contributions	<u>690,054</u>	<u>12,703</u>
Investment earnings:		
Interest	49,619	661
Net investment earnings	<u>49,619</u>	<u>661</u>
Total additions	<u>739,673</u>	<u>13,364</u>
DEDUCTIONS		
Unemployment claims	826,603	
Scholarships awarded		2,000
Total deductions	<u>826,603</u>	<u>2,000</u>
Change in net assets	(86,930)	11,364
Net position—beginning of the year	<u>3,544,356</u>	<u>45,081</u>
Net position—end of the year	<u><u>3,457,426</u></u>	<u><u>56,445</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

A. Description of the School District and Reporting Entity:

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

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

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

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

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

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

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

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

B. Basis of Presentation:

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

District-wide Financial Statements:

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

B. Basis of Presentation: (continued)

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

Fund Financial Statements:

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

GOVERNMENTAL FUNDS

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019

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

B. Basis of Presentation: (continued)

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

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

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

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

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

PROPRIETARY FUNDS

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

B. Basis of Presentation: (continued)

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

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

FIDUCIARY FUNDS

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

C. Measurement Focus:

District-wide Financial Statements

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

Fund Financial Statements

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

D. Basis of Accounting:

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

Revenues - Exchange and Non-exchange Transactions

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

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

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

Expenses/Expenditures

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

D. Basis of Accounting: (continued)

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

E. Budgets/Budgetary Control:

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

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

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

F. Encumbrances:

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

F. Encumbrances: (continued)

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

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

G. Cash, Cash Equivalents and Investments:

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

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

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

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

H. Tuition Revenues/Receivable:

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

I. Inventories:

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

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

J. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond June 30, 2019, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure/expense is reported in the year in which services are consumed.

K. Short-Term Interfund Receivables/Payables:

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

L. Capital Assets:

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

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

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

M. Compensated Absences:

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

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

N. Unearned Revenue:

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

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

O. Accrued Liabilities and Long-term Obligations:

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

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

P. Accounting and Financial Reporting for Pensions:

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

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

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

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

Q. Deferred Outflows/Inflows of Resources

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

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019

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

R. Fund Balances:

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

S. Net Position:

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

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

T. Operating Revenues and Expenses:

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

U. Extraordinary and Special Items:

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

V. Allocation of Indirect Expenses:

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

W. Use of Estimates:

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019

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

X. New Accounting Standards:

During fiscal year 2019, the District adopted the following GASB Statements:

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placement.* The objective of this Statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt.

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

GASB Statement No. 84, *Fiduciary Activities.* This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus on the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify component units and postemployment benefit arrangements that are fiduciary activities.

GASB Statement No. 87, *Leases,* which improves accounting and financial reporting for leases by governments. This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the fundamental principle that leases are financings of the right to use an underlying asset. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. .

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the end of a Construction.* The objectives of this Statement is to (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

GASB Statement No. 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61.* This Statement improves the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. The requirements of this Statement are effective for reporting periods beginning after December 31, 2018.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

X. New Accounting Standards: (continued)

GASB Statement No. 91, Conduit Debt Obligations. This Statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. This Statement is effective for reporting periods beginning after December 15, 2020.

NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS:

Cash

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 18A:20-37 that are treated as cash equivalents. As of June 30, 2019, \$0- of the District's bank balance of \$39,738,495 was exposed to custodial credit risk.

Investments

Investment Rate Risk

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

Credit Risk

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

Concentration of Credit Risk

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

NOTE 3. RECEIVABLES:

Receivables at June 30, 2019, consisted of accounts receivable and intergovernmental. All receivables are considered collectible in full. A summary of the principal items of intergovernmental receivables follows:

	Governmental Fund Financial <u>Statements</u>	Enterprise <u>Fund</u>	District Wide Financial <u>Statements</u>
State Aid	\$6,423,515	\$35,505	\$6,459,020
Federal Aid	4,778,810	3,381,008	8,159,818
Other	13,121,154		13,121,154
Interfunds	<u>5,974,183</u>		<u>40,666</u>
Gross Receivables	30,297,662	3,416,513	27,780,658
Less: Allowance for Uncollectibles			
Total Receivables, Net	<u>\$30,297,662</u>	<u>\$3,416,513</u>	<u>\$27,780,658</u>

NOTE 4. INTERFUND BALANCE AND ACTIVITY:

Interfund transfer for the year ended June 30, 2019 consisted of the following:

\$523,797	Due to the General Fund from the Special Revenue Fund to reimburse expenditures.
257,838	Due to the General Fund from the Capital Projects Fund to reimburse expenditures.
5,149,889	Due to the General Fund from the Proprietary Fund for shared operational services.
40,666	Due to the General Fund from the Fiduciary Fund for agency adjustments.
1,993	Due to the Special Revenue Fund for deposit in error.

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

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019

NOTE 4. INTERFUND BALANCE AND ACTIVITY: (continued)

Interfund transfers for the year ended June 30, 2019 consisted of the following:

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

NOTE 5. CAPITAL ASSETS:

Capital asset activity for the fiscal year ended June 30, 2019 was as follows:

	<u>Balance</u> <u>6/30/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2019</u>
Governmental Activities				
Capital assets that are not being depreciated:				
Land	\$9,006,387	\$	\$	\$9,006,387
Construction in progress	<u>118,757,012</u>	<u>4,628,134</u>	<u> </u>	<u>123,385,146</u>
Total capital assets not being depreciated	<u>127,763,399</u>	<u>4,628,134</u>	<u> </u>	<u>132,391,533</u>
Building and building improvements	431,178,637	3,319,545		434,498,182
Machinery and equipment	<u>24,859,901</u>	<u>1,622,122</u>	<u>(358,620)</u>	<u>26,123,403</u>
Totals at historical cost	<u>456,038,538</u>	<u>4,941,667</u>	<u>(358,620)</u>	<u>460,621,585</u>
Less accumulated depreciation for:				
Buildings and improvements	(221,389,549)	(13,091,043)		(234,480,592)
Equipment	<u>(17,485,453)</u>	<u>(1,157,799)</u>	<u>358,620</u>	<u>(18,284,632)</u>
Total accumulated depreciation	<u>(238,875,002)</u>	<u>(14,248,842)</u>	<u>358,620</u>	<u>(252,765,224)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>217,163,536</u>	<u>(9,307,175)</u>	<u> </u>	<u>207,856,361</u>
Governmental activities capital assets, net	<u>\$344,926,935</u>	<u>(\$4,679,041)</u>	<u>\$0</u>	<u>\$340,247,894</u>
Business-type activities:				
Building and building improvements	1,352,656			1,352,656
Equipment	<u>3,117,363</u>	<u>43,548</u>	<u> </u>	<u>3,160,911</u>
Totals at historical cost	<u>4,470,019</u>	<u>43,548</u>	<u> </u>	<u>4,513,567</u>
Less accumulated depreciation for:				
Building and building improvements	(1,352,656)			(1,352,656)
Equipment	<u>(2,614,928)</u>	<u>(160,826)</u>	<u> </u>	<u>(2,775,754)</u>
Total accumulated depreciation	<u>(3,967,584)</u>	<u>(160,826)</u>	<u> </u>	<u>(4,128,410)</u>
Business-type activities capital assets, net	<u>\$502,435</u>	<u>(\$117,278)</u>	<u>\$</u>	<u>\$385,157</u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019

NOTE 5. CAPITAL ASSETS: (continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:

Instruction:	
Regular	\$1,526,050
Special Education	89,768
Other Education	323,449
School Sponsored Activities and Athletics	52,008
Support Service:	
Student & Instruction Related Services	2,242,768
General Administration	364,200
School Administration	467,362
Central and Other Administration	743,790
Plant Operations and Maintenance	8,415,224
Student Transportation	<u>24,223</u>
Total Depreciation Expense - General Funds	<u>\$14,248,842</u>

Business-Type Activities:

Food Service Fund	<u>\$160,826</u>
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NOTE 6. LONG-TERM OBLIGATION ACTIVITY:

Advance and Current Refundings of Debt

Changes in long-term obligations for the fiscal year ended June 30, 2019 were as follows:

	Balance June 30, 2018	Additions	Reductions	Balance June 30, 2019	Amount Due Within One Year	Long-term Portion
Governmental Activities:						
Other Liabilities:						
Certificates of Participation	\$2,510,000	\$	\$1,230,000	\$1,280,000	\$1,280,000	\$
Less: Discount	<u>(3,917)</u>	<u> </u>	<u>2,829</u>	<u>(1,088)</u>	<u>(1,088)</u>	<u> </u>
Total Certificates of Participation (Net)	2,506,083		1,232,829	1,278,912	1,278,912	
Capital Leases	19,496,680	12,126,000	2,082,630	29,540,050	4,792,789	24,747,261
Judgment - State Aid Recovery	1,594,126		398,532	1,195,594	398,532	797,062
Compensated Absences Payable	5,958,754	97,117	1,927,812	4,128,059		4,128,059
Net Pension Liability	<u>166,908,168</u>	<u> </u>	<u>29,806,435</u>	<u>137,101,733</u>	<u> </u>	<u>137,101,733</u>
Total Other Liabilities	<u>\$196,463,811</u>	<u>\$12,223,117</u>	<u>\$35,448,238</u>	<u>\$173,244,348</u>	<u>\$6,470,233</u>	<u>\$166,774,115</u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019

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

A. Bonds and Loans Payable:

The District has no outstanding General Obligation Bonds at June 30, 2019.

B. Bonds Authorized But Not Issued

As of June 30, 2019, the District has no authorized but not issued bonds.

C. Capital Leases

The District entered into three capital leases during the year ended June 30, 2019. These leases include the acquisition of 9,737 Chromebooks, the acquisition of various vehicles and essential equipment for the district and energy conservation measures and equipment. The following is a schedule of future minimum lease payments for each capital lease and the present value of the net minimum lease payments at June 30, 2019:

Chromebooks:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$1,042,858	\$57,142	\$1,100,000
2021	1,075,157	24,843	<u>1,100,000</u>
Total minimum lease payment			2,200,000
Less: amount representing interest			<u>81,979</u>
Present value of lease payments			<u><u>\$2,118,021</u></u>

Energy Savings Program:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$964,000	\$477,135	\$1,441,135
2021	1,129,000	443,877	1,572,877
2022	754,000	404,927	1,158,927
2023	544,000	378,914	922,914
2024	574,000	360,146	934,146
2025-2029	2,761,000	1,524,141	4,285,141
2030-2034	3,811,000	978,627	4,789,627
2035-2037	3,293,000	231,564	<u>3,524,564</u>
Total minimum lease payment			18,629,331
Less: amount representing interest			<u>4,799,330</u>
Present value of lease payments			<u><u>\$13,830,001</u></u>

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019

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

Vehicles:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$356,616	\$26,784	\$383,400
2021	363,131	20,269	383,400
2022	369,766	13,636	383,402
2023	376,521	6,879	<u>383,400</u>
Total minimum lease payment			1,533,602
Less: amount representing interest			<u>67,567</u>
Present value of lease payments			<u>\$1,466,035</u>

Textbooks:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$2,372,173	\$252,943	\$2,625,116
2021	2,303,396	321,720	2,625,116
2022	2,391,185	233,931	2,625,116
2023	2,482,319	142,796	2,625,115
2024	2,576,927	48,189	<u>2,625,116</u>
Total minimum lease payment			13,125,579
Less: amount representing interest			<u>999,579</u>
Present value of lease payments			<u>\$12,126,000</u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

D. Leases

Lease Purchase Agreements

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

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

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

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

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

Governmental Activities:

<u>Fiscal Year Ended</u>	<u>Certificates of Participation</u>		<u>Total</u>
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	
2020	<u>\$1,280,000</u>	<u>\$25,600</u>	<u>\$1,305,600</u>

E. Leases

Judgment – State Aid Recovery

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

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

E. Leases, (continued)

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

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

Fiscal Year Ended	<u>Amount</u>
<u>June 30,</u>	
2020	\$398,532
2021	398,531
2022	<u>398,531</u>
	<u>\$1,195,594</u>

NOTE 7. PENSION PLANS:

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 7. PENSION PLANS: (continued)

Benefits Provided

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

The following represents the membership tiers for TPAF:

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

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 7. PENSION PLANS: (continued)

Benefits Provided

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

The following represents the membership tiers for PERS:

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

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

Defined Contribution Retirement Program

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

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 7. PENSION PLANS: (continued)

Defined Contribution Retirement Program, (continued)

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

Contributions Requirements Fund Based Statements

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

Year	<u>PERS</u>	<u>DCRP</u>
<u>Ending</u> 6/30/19	\$6,956,613	\$30,524
6/30/18	6,642,320	10,041
6/30/17	6,764,097	12,818

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

Year	<u>Pension</u>	<u>Post-Retirement</u>	<u>NCGI</u>	<u>Long-Term</u>
<u>Ending</u>	<u>Contributions</u>	<u>Medical</u>	<u>Premium</u>	<u>Disability</u>
		<u>Contributions</u>		<u>Insurance</u>
6/30/19	\$35,388,939	\$16,388,386	\$740,784	\$41,386
6/30/18	26,583,023	17,586,068	645,104	43,389
6/30/17	20,576,438	17,766,052	745,532	58,928

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

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$13,817,187 during the year ended June 30, 2019 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been included in the fund-based statements as revenues and expenditures in accordance with GASB 24, paragraphs 7 through 13.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 7. PENSION PLANS: (continued)

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

Public Employees Retirement System (PERS)

At June 30, 2019, the District had a liability of \$137,101,733 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2018, the District's proportion was .6963189600 percent, which was a decrease of .0206897565 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized pension expense of \$7,692,323. At June 30, 2019, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference in actual and expected experience	\$2,614,551	\$706,941
Actual investment earnings on pension plan investments		1,286,020
Changes of assumptions	22,592,095	43,837,844
Net difference between projected and actual earnings on pension plan investments		
Changes in proportion and differences between District contributions and proportionate share of contributions	5,842,844	9,982,487
District contributions subsequent to the measurement date	<u>6,678,845</u>	
Total	<u>\$37,728,335</u>	<u>\$55,813,292</u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 7. PENSION PLANS: (continued)

The \$6,678,845 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (i.e. for the school year ending June 30, 2019, the plan measurement date is June 30, 2018) will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2019	\$951,557
2020	(1,317,444)
2021	(9,447,140)
2022	(8,188,929)
2023	(2,622,203)

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.63, 5.48, 5.57, 5.72 and 6.44 years for 2018, 2017, 2016, 2015 and 2014 amounts, respectively.

Additional Information

Local Group Collective balances at June 30, 2018 and June 30, 2017 are as follows:

	<u>2018</u>	<u>2017</u>
Collective deferred outflows of resources	\$4,684,852,302	\$6,424,455,842
Collective deferred inflows of resources	7,646,736,226	5,700,625,981
Collective net pension liability	19,689,501,539	23,278,401,588
District's Proportion	.6963189600%	.7613919124%

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 7. PENSION PLANS: (continued)

Actuarial Assumptions

The collective total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which rolled forward to June 30, 2018. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Mortality Rates

Pre-retirement mortality rates were based on the RP-2000 Employee Pre-retirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the Conduent modified 2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirements and beneficiaries of former members. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from 2012 to 2013 using Projection Scale AA and using a generational approach based on the Conduent 2014 projection scale thereafter. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019

NOTE 7. PENSION PLANS: (continued)

expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2018 are summarized in the following table:

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

Discount Rate

The discount rate used to measure the total pension liability was 5.66% as of June 30, 2018. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.87% as of June 30, 2018 based on the Bond Buyer GO 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 50% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through June 30, 2046. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2046 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 7. PENSION PLANS: (continued)

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

The following presents the collective net pension liability of the participating employers as of June 30, 2018, respectively, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1- percentage-point higher than the current rate:

	June 30, 2018		
	1%	At Current	1%
	Decrease	Discount Rate	Increase
	<u>4.66%</u>	<u>5.66%</u>	<u>6.66%</u>
District's proportionate share of the pension liability	\$172,389,632	\$137,101,733	\$107,497,442

Pension Plan Fiduciary Net Position

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

Teachers Pensions and Annuity Fund (TPAF)

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

The portion of the TPAF Net Pension Liability that was associated with the District recognized at June 30, 2019 was as follows:

Net Pension Liability:	
District's proportionate share	\$ -0-
State's proportionate share associated with the District	<u>826,743,031</u>
	<u>\$826,743,031</u>

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 7. PENSION PLANS: (continued)

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018. The net pension liability associated with the District was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2018, the proportion of the TPAF net pension liability associated with the District was 1.8051184052%.

For the year ended June 30, 2019, the District recognized on-behalf pension expense and revenue of \$66,946,396 for contributions provided by the State in the District-Wide Financial Statements.

Actuarial Assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.25%
Salary Increases:	
2011-2026	1.55%-4.55%
Thereafter	2.00%-5.45%
Investment Rate of Return	7.00%

Mortality Rates

Pre-retirement mortality rates were based on the RP-2006 Employee White Collar Mortality Tables, set back 3 years for males and 5 years for females, projected on a generational basis from a base year of 2006 using a 60-year average of improvement rates based on Social Security data from 1953 to 2013. Post-retirement mortality rates were based on the RP-2006 Healthy Annuitant White Collar Mortality Tables, with adjustments as described in the latest experience study, projected on a generational basis from a base year of 2006 using a 60-year average of improvement rates based on Social Security data from 1953 to 2013. Disability mortality rates were based on the RP-2006 Disabled Retiree Mortality Tables with rates adjusted by 90%. No mortality improvement is assumed for disabled retiree mortality.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019

NOTE 7. PENSION PLANS: (continued)

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2018 are summarized in the following table:

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

Discount Rate

The discount rate used to measure the total pension liability was 4.86% and 4.25% as of June 30, 2018 and 2017, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.87% and 3.58% as of June 30, 2018 and 2017, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 7. PENSION PLANS: (continued)

contribution rate in the most recent fiscal year. The State contributed 50% of the actuary determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

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

NOTE 8. POST-RETIREMENT BENEFITS:

General Information about the OPEB Plan

Plan Description and Benefits Provided

The State provides post-retirement medical (PRM) benefits for certain State and other retired employees meeting the service credit eligibility requirements. In Fiscal Year 2018, the State paid PRM benefits for 148,401 State and local retirees.

The State funds post-retirement medical benefits on a “pay-as-you-go” basis, which means that the State does not pre-fund, or otherwise establish a reserve or other pool of assets against the PRM expenses that the State may incur in future years. For Fiscal Year 2018, the State contributed \$1.909 billion to pay for pay-as-you-go PRM benefit costs incurred by covered retirees. The increase in the State's pay-as-you-go contribution between Fiscal Year 2017 and Fiscal Year 2018 is attributed to rising health costs, an increase in the number of participants qualifying for State-paid PRM benefits at retirement and larger fund balance utilization in Fiscal Year 2017 than in Fiscal Year 2018. The Fiscal Year 2019 Appropriations Act includes \$1.921 billion as the State's contribution to fund pay-as-you-go PRM costs.

In accordance with the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the State is required to quantify and disclose its obligations to pay Other Postemployment Benefits (OPEB) to retired plan members. This new standard supersedes the previously issued guidance, GASB Statement No. 45, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, effective for Fiscal Year 2018. The State is now required to accrue a liability in all instances where statutory language names the State as the legal obligor for benefit payments. As such, the Fiscal Year 2017 total State OPEB liability to provide these benefits has been re-measured to \$97.1 billion, an increase of \$60.6 billion or 166 percent from the previous year's \$36.5 billion liability booked in accordance with GASB Statement No. 45. For Fiscal Year 2018, the total OPEB liability for the State is \$90.5 billion, a decrease of \$6.6 billion or 7 percent from the re-measured total OPEB liability in Fiscal Year 2017.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

The School Employees Health Benefits Program (SEHBP) Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et. seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code.

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

Total OPEB Liability

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

The portion of the OPEB Liability that was associated with the District recognized at June 30, 2019 was as follows:

OPEB Liability:	
District's proportionate share	\$ -0-
State's proportionate share associated with the District	<u>1,148,377,556</u>
	<u><u>\$1,148,377,556</u></u>

Actual Assumptions and Other Imputes

The total OPEB liability in the June 30, 2018 actuarial valuation reported by the State in the State's Report of Total Nonemployer OPEB Liability for the State Health Benefit Local Education Retired Employee's Plan was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

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

Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Health Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Health Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of actuarial experience studies for the periods July 1, 2012 – June 30, 2015 and July 1, 2011 – June 30, 2014 for TPAF and PERS, respectively.

100% of all retirees who currently have healthcare coverage are assumed to continue with that coverage. 100% of active members are considered to participate in the Plan upon retirement, having a coverage blend of 85% and 15% in PPO and HMO, respectively.

(a) Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) and Health Maintenance Organization (HMO) medical benefits, the trend rate is initially 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

(b) Discount Rate

The discount rate for June 30, 2018 was 3.87%. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 8. POST-RETIREMENT BENEFITS: (continued)

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

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

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

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

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

For the year ended June 30, 2019, the board of education/board of trustees recognized on-behalf OPEB expense of \$37,375,604 in the district-wide financial statements as determined by the State as the total OPEB liability for benefits provided through a defined benefit OPEB plan that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75 and in which there is a special funding situation.

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

NOTE 9. DEFERRED COMPENSATION:

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

AXA Equitable	TransAmerica
AIG Valic	Great American Life
MetLife	Lincoln National

NOTE 10. RISK MANAGEMENT:

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 10. RISK MANAGEMENT: (continued)

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

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

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

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2019, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$4,580,805 reported at June 30, 2019 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, 2019 and 2018 are as follows:

	Fiscal Year Ended <u>June 30, 2019</u>	Fiscal Year Ended <u>June 30, 2018</u>
<u>Governmental Activities:</u>		
Unpaid Claims, Beginning of Year	\$4,812,267	\$4,812,267
Incurred Claims (Including IBNR)	1,962,656	
Claim Payments	<u>(2,194,118)</u>	_____
Unpaid Claims, End of Year	<u>\$4,580,805</u>	<u>\$4,812,267</u>

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 10. RISK MANAGEMENT: (continued)

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

<u>Fiscal Year</u>	<u>Interest Earnings/ District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2018-2019	\$49,619	\$690,054	\$779,448	\$3,504,581
2017-2018	7,726	758,767	1,060,790	3,544,356
2016-2017	None	589,634	1,076,852	3,838,653

NOTE 11. CAPITAL RESERVE ACCOUNT:

A capital reserve account was established by the Paterson Public Schools. The accumulation of funds will be used for capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget. There existed a balance of \$1,879,263 in the capital reserve account at June 30, 2019.

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

The activity of the capital reserve for the July 1, 2018 to June 30, 2019 fiscal year is as follows:

Beginning balance, July 1, 2018	\$1,879,263
Decreased by:	
Budget Appropriations	<u>-0-</u>
Ending balance, June 30, 2019	<u>\$1,879,263</u>

The balance in the capital reserve amount at June 30, 2019 does not exceed the balance of local support costs of uncompleted capital projects in its LRFP.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 12. EMERGENCY RESERVE:

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

The activity of the emergency reserve for the July 1, 2018 to June 30, 2019 fiscal year is as follows:

Beginning balance, July 1, 2018	<u>\$1,000,000</u>
Ending balance, June 30, 2019	<u>\$1,000,000</u>

NOTE 13. FUND BALANCE APPROPRIATED:

General Fund [Exhibit B-1] - Of the \$(19,613,459) General Fund fund balance at June 30, 2019, \$656,890 is reserved for encumbrances; \$9,501,841 is reserved as excess surplus in accordance with N.J.S.A. 18A:7F-7; (\$7,789,533 of the total reserve for excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2020); \$1,879,263 has been reserved in the Capital Reserve Account; \$1,000,000 has been reserved in the Emergency Reserve; \$3,700,192 of unreserved and undesignated has been appropriated and included as anticipated revenue for the year ended June 30, 2020; and \$(36,351,645) is unreserved and undesignated.

Debt Service Fund - The Debt Service Fund balance at June 30, 2019 of \$395 is unreserved and undesignated.

NOTE 14. CALCULATION OF EXCESS SURPLUS:

In accordance with N.J.S.A. 18A:7F-7, the designation for Reserved Fund Balance — Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2019 is \$9,501,841 of which \$1,712,308 is the result of current year operations.

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 15. DEFICIT FUND EQUITY:

The District has an unassigned fund deficit of \$(36,351,645) in the General Fund as of June 30, 2019 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 2018/2019 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General Fund deficit does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute of regulation and is not considered an item in need of corrective action. The District deficit in the GAAP (fund) financial statements of \$(36,351,645) in the General Fund is less than the delayed state aid payments.

NOTE 16. INVENTORY:

Inventory in the Food Service Fund at June 30, 2019 consisted of the following:

Food	\$259,468
Supplies	<u>21,139</u>
	<u>\$280,607</u>

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

NOTE 17. CONTINGENT LIABILITIES:

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

**Paterson Public Schools
Notes to the Basic Financial Statements
for the fiscal year ended June 30, 2019**

NOTE 17. CONTINGENT LIABILITIES: (continued)

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

NOTE 18. SUBSEQUENT EVENTS:

The District has evaluated subsequent events through September 30, 2019, the date which the financial statements were available to be issued and no other items were noted for disclosure.

**REQUIRED SUPPLEMENTARY
INFORMATION - PART II**

BUDGETARY COMPARISON SCHEDULES

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 41,455,956	-	\$ 41,455,956	\$ 41,455,956	-
Tuition	500,000	-	500,000	589,966	89,966
Textbook Sales and Rentals	12,000,000	-	12,000,000	12,000,000	-
Miscellaneous, Including Interest	9,110,220	-	9,110,220	6,280,192	(2,830,028)
Total - Local Sources	<u>63,066,176</u>	<u>-</u>	<u>63,066,176</u>	<u>60,326,114</u>	<u>(2,740,062)</u>
State Sources:					
Categorical Special Education Aid	24,500,810	-	24,500,810	24,500,810	-
Extraordinary Aid	3,000,000	1,200,000	4,200,000	5,105,778	905,778
Categorical Security Aid	12,716,806	-	12,716,806	12,716,806	-
Equalization Aid	381,654,410	-	381,654,410	381,654,410	-
Categorical Transportation Aid	7,141,569	-	7,141,569	7,141,569	-
Other State Aid	-	-	-	129,795	129,795
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	35,388,939	35,388,939
On-Behalf TPAF Pension Non Contributory Group Insurance	-	-	-	740,784	740,784
On-Behalf TPAF Long Term Disability Insurance Contributions	-	-	-	41,386	41,386
On Behalf TPAF Post Retirement Medical Benefits	-	-	-	16,388,386	16,388,386
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	13,817,187	13,817,187
Total State Sources	<u>429,013,595</u>	<u>1,200,000</u>	<u>430,213,595</u>	<u>497,625,850</u>	<u>67,412,255</u>
Federal Sources:					
Special Education Medicare Incentive Program	1,211,817	-	1,211,817	1,651,049	439,232
Total - Federal Sources	<u>1,211,817</u>	<u>-</u>	<u>1,211,817</u>	<u>1,651,049</u>	<u>439,232</u>
Total Revenues	<u>493,291,588</u>	<u>1,200,000</u>	<u>494,491,588</u>	<u>559,603,013</u>	<u>65,111,425</u>
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	6,552,155	(735,212)	5,816,943	5,793,012	23,930
Local Contribution - Transfer to Special Revenue	-	2,275,105	2,275,105	-	2,275,105
Grades 1-5 - Salaries of Teachers	41,041,580	(2,394,098)	38,647,482	38,576,576	70,906
Grades 6-8 - Salaries of Teachers	24,204,336	(1,670,019)	22,534,317	22,431,564	102,753
Grades 9-12 - Salaries of Teachers	29,162,756	(1,382,575)	27,780,181	27,714,168	66,013
Regular Programs - Home Instruction:					
Salaries of Teachers	900,000	(118,422)	781,579	781,579	-
Purchased Professional-Educational Services	55,000	16,153	71,153	55,083	16,070
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	4,003,825	(334,738)	3,669,087	3,617,946	51,141
Purchased Professional-Educational Services	6,814,904	3,254,910	10,069,814	10,061,806	8,007
Purchased Technical Services	1,456,232	(335,808)	1,120,424	1,020,939	99,485
Other Purchased Services (400-500 series)	810,867	(422,752)	388,115	359,983	28,132
Travel	9,625	10,000	19,625	13,300	6,325
Supplies and Materials	171,364	(29,001)	142,363	142,363	-
General Supplies	3,881,601	(1,316,276)	2,565,326	2,513,492	51,834
Textbooks	620,256	316,787	937,043	928,633	8,410
Other Objects	51,070	(12,183)	38,888	26,400	12,488
Miscellaneous Expenditures	800	350	1,150	1,142	8
TOTAL REGULAR PROGRAMS - INSTRUCTION	<u>119,736,371</u>	<u>(2,877,778)</u>	<u>116,858,593</u>	<u>114,037,986</u>	<u>2,820,607</u>
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,054,567	131,070	1,185,637	1,181,062	4,575
Other Salaries for Instruction	612,720	160,316	773,036	758,021	15,014
Purchased Professional-Educational Services	870	(870)	-	-	-
General Supplies	18,200	795	18,995	16,402	2,593
Textbooks	3,225	(795)	2,430	1,930	500
Total Cognitive - Mild	<u>1,689,582</u>	<u>290,516</u>	<u>1,980,098</u>	<u>1,957,416</u>	<u>22,682</u>
Cognitive - Moderate:					
Salaries of Teachers	806,157	(162,763)	643,394	634,515	8,879
Other Salaries for Instruction	487,266	(178,256)	309,010	305,178	3,833
General Supplies	12,050	(2,000)	10,050	5,542	4,508
Total Cognitive - Moderate	<u>1,305,473</u>	<u>(343,019)</u>	<u>962,454</u>	<u>945,235</u>	<u>17,220</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	4,323,938	(226,798)	4,097,140	4,069,861	27,279
Other Salaries for Instruction	2,583,783	(86,062)	2,497,721	2,472,415	25,305
General Supplies	31,320	-	31,320	24,969	6,351
Textbooks	545	-	545	500	45
Other Objects	430	-	430	-	430
Total Learning and/or Language Disabilities	<u>6,940,016</u>	<u>(312,861)</u>	<u>6,627,155</u>	<u>6,567,745</u>	<u>59,411</u>

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Behavioral Disabilities:					
Salaries of Teachers	945,072	(221,930)	723,142	721,149	1,993
Other Salaries for Instruction	777,500	39,114	816,614	812,500	4,114
General Supplies	3,550	-	3,550	3,547	3
Textbooks	300	-	300	300	-
Total Behavioral Disabilities	<u>1,726,422</u>	<u>(182,816)</u>	<u>1,543,606</u>	<u>1,537,495</u>	<u>6,111</u>
Multiple Disabilities:					
Salaries of Teachers	835,826	(222,194)	613,632	600,993	12,639
Other Salaries for Instruction	510,753	(81,294)	429,459	427,839	1,620
General Supplies	1,170	-	1,170	1,170	0
Textbooks	500	-	500	500	0
Total Multiple Disabilities	<u>1,348,249</u>	<u>(303,488)</u>	<u>1,044,761</u>	<u>1,030,502</u>	<u>14,259</u>
Resource Room/Resource Center:					
Salaries of Teachers	19,043,130	(1,085,993)	17,957,137	17,884,697	72,440
Other Salaries for Instruction	697,415	(463,970)	233,445	225,789	7,656
General Supplies	56,574	6,900	63,474	55,233	8,241
Textbooks	7,029	(7,000)	29	-	29
Other Objects	210	-	210	-	210
Total Resource Room/Resource Center	<u>19,804,358</u>	<u>(1,550,063)</u>	<u>18,254,295</u>	<u>18,165,719</u>	<u>88,576</u>
Autism:					
Salaries of Teachers	1,959,809	71,226	2,031,035	2,013,672	17,364
Other Salaries for Instruction	1,209,939	285,366	1,495,305	1,489,581	5,724
General Supplies	12,345	-	12,345	11,671	674
Total Autism	<u>3,182,093</u>	<u>356,593</u>	<u>3,538,686</u>	<u>3,514,924</u>	<u>23,762</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers	848,819	28,466	877,285	877,285	-
Other Salaries for Instruction	638,756	149,568	788,324	788,324	-
General Supplies	5,000	3,000	8,000	3,880	4,120
Total Preschool Disabilities - Full-Time	<u>1,492,575</u>	<u>181,033</u>	<u>1,673,608</u>	<u>1,669,488</u>	<u>4,120</u>
TOTAL SPECIAL EDUCATION - INSTRUCTION	<u>37,488,768</u>	<u>(1,864,105)</u>	<u>35,624,663</u>	<u>35,388,523</u>	<u>236,140</u>
Bilingual Education - Instruction					
Salaries of Teachers	14,553,670	400,242	14,953,912	14,855,896	98,015
Other Salaries for Instruction	681,969	(175,845)	506,125	491,059	15,066
General Supplies	178,334	(11,388)	166,946	155,386	11,560
Textbooks	2,757	-	2,757	389	2,368
Other Objects	2,210	-	2,210	684	1,526
Total Bilingual Education - Instruction	<u>15,418,940</u>	<u>213,009</u>	<u>15,631,949</u>	<u>15,503,413</u>	<u>113,471</u>
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	215,284	(74,388)	140,896	133,524	7,372
Purchased Services (300-500 series)	590	-	590	-	590
Supplies and Materials	1,500	-	1,500	-	1,500
Other Objects	11,400	-	11,400	11,265	135
Total School-Spon. Cocurricular Actvts. - Inst.	<u>228,774</u>	<u>(74,388)</u>	<u>154,386</u>	<u>144,789</u>	<u>9,597</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	1,178,291	29,484	1,207,775	1,202,481	5,294
Purchased Services (300-500 series)	372,564	(118,534)	254,030	248,340	5,690
Supplies and Materials	155,000	20,061	175,061	170,553	4,507
Other Objects	11,000	(9,500)	1,500	1,500	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>1,716,855</u>	<u>(78,490)</u>	<u>1,638,365</u>	<u>1,622,875</u>	<u>15,491</u>
Before/After School Programs - Instruction					
Salaries of Teachers	330,824	83,524	414,348	306,434	107,914
Other Salaries for Instructions	18,366	7,696	26,062	23,190	2,872
Supplies and Materials	1,000	-	1,000	979	21
Total Before/After School Programs - Instruction	<u>350,190</u>	<u>91,220</u>	<u>441,410</u>	<u>330,602</u>	<u>110,807</u>

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Before/After School Programs - Support Svcs					
Salaries	\$ 57,760	\$ 18,376	\$ 76,136	\$ 48,087	\$ 28,049
Total Before/After School Programs - Support Svcs	<u>57,760</u>	<u>18,376</u>	<u>76,136</u>	<u>48,087</u>	<u>28,049</u>
Total Before/After School Programs	<u>407,950</u>	<u>109,596</u>	<u>517,546</u>	<u>378,690</u>	<u>138,856</u>
Summer School - Instruction					
Salaries of Teachers	278,754	(240,712)	38,042	36,040	2,002
Other Salaries for Instructions	250,120	178,214	428,334	428,214	120
Purchased Professional & Tech Services	30,000	(30,000)	-	-	-
Total Summer School - Instruction	<u>558,874</u>	<u>(92,498)</u>	<u>466,376</u>	<u>464,254</u>	<u>2,122</u>
Summer School - Support Svcs					
Salaries	12,600	(12,600)	-	-	-
Total Summer School - Support Svcs	<u>12,600</u>	<u>(12,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Summer School	<u>571,474</u>	<u>(105,098)</u>	<u>466,376</u>	<u>464,254</u>	<u>2,122</u>
Alternative Education Program - Instruction					
Salaries of Teachers	2,360,126	(18,672)	2,341,454	2,326,222	
Salaries	211,017	(57,133)	153,884	146,085	7,799
Textbooks	1,000	-	1,000	-	1,000
Supplies and Materials	12,410	(5,973)	6,437	5,733	704
Total Alternative Education Program - Instruction	<u>2,584,553</u>	<u>(81,778)</u>	<u>2,502,774</u>	<u>2,478,039</u>	<u>9,503</u>
Alternative Education Program - Support Svcs					
Salaries	716,648	(25,558)	691,090	686,765	4,325
Supplies and Materials	13,853	(8,170)	5,683	2,076	3,607
Total Alternative Education Program - Support Svcs	<u>730,501</u>	<u>(33,728)</u>	<u>696,774</u>	<u>688,841</u>	<u>7,933</u>
Total Alternative Education Program	<u>3,315,054</u>	<u>(115,506)</u>	<u>3,199,548</u>	<u>3,166,880</u>	<u>17,436</u>
Other Supplemental / At Risk Programs - Instruction					
Salaries of Teachers	265,096	(75,680)	189,416	189,415	1
Other Purchased Services (400-500 series)	175	-	175	-	175
Other Objects	1,450	(100)	1,350	-	1,350
Total Other Supplemental at Risk Programs - Instruction	<u>266,721</u>	<u>(75,780)</u>	<u>190,941</u>	<u>189,415</u>	<u>1,526</u>
Other Supplemental at Risk Programs - Support Svcs					
Salaries	180,986	3,563	184,549	184,549	-
Supplies and Materials	5,625	-	5,625	2,678	2,947
Other Objects	380	-	380	188	192
Total Other Supplemental at Risk Programs - Support Svcs	<u>186,991</u>	<u>3,563</u>	<u>190,554</u>	<u>187,415</u>	<u>3,139</u>
Total Other Supplemental / At Risk Programs	<u>453,712</u>	<u>(72,217)</u>	<u>381,495</u>	<u>376,831</u>	<u>4,665</u>
Community Services Programs/Operations					
Salaries	360,444	44,785	405,229	404,229	1,000
Purchased Services (300-500 series)	316,096	(15,347)	300,749	249,017	51,732
Supplies and Materials	-	2,456	2,456	2,456	-
General Supplies	4,500	111	4,611	4,611	-
Total Community Services Programs/Operations	<u>681,040</u>	<u>32,006</u>	<u>713,046</u>	<u>660,314</u>	<u>52,732</u>
TOTAL INSTRUCTION	<u>180,018,938</u>	<u>(4,832,970)</u>	<u>175,185,968</u>	<u>171,744,553</u>	<u>3,411,117</u>
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	215,000	410,808	625,808	606,090	19,719
Tuition to Other LEAs Within the State - Special	1,225,000	4,447	1,229,447	1,147,418	82,029
Tuition to County Voc. School Dist. - Regular	18,500,000	128,856	18,628,856	18,628,856	-
Tuition to County Voc. School Dist. - Special	700,000	(40,985)	659,015	466,959	192,056
Tuition to CSSD & Regional Day Schools	3,250,000	398,534	3,648,534	3,585,390	63,144
Tuition to Private Schools for the Disabled - Within State	13,250,000	2,538,658	15,788,658	14,872,249	916,409
Tuition - State Facilities	949,089	-	949,089	949,089	-
Total Undistributed Expenditures - Instruction:	<u>38,089,089</u>	<u>3,440,318</u>	<u>41,529,407</u>	<u>40,256,050</u>	<u>1,273,357</u>
Undistributed Expend. - Attend. & Social Work					
Salaries	\$ 507,653	\$ 25,338	\$ 532,991	\$ 476,063	\$ 56,927.55
Salaries of Secretarial and Clerical Assistants	558,528	(4,242)	554,286	552,443	1,843.74
Other Salaries	188,683	3,888	192,571	191,098	1,472.97
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	308,255	74,422	382,677	339,383	43,293.60
Salaries of Community/School Coordinators	388,793	3,922	392,715	384,846	7,869.44
Purchased Professional and Technical Services	13,500	(13,500)	-	-	-
Other Purchased Services (400-500 series)	26,000	5,000	31,000	31,000	-
Travel	500	-	500	-	500.00
Supplies and Materials	700	-	700	188	511.76
Total Undistributed Expend. - Attend. & Social Work	<u>1,992,612</u>	<u>94,828</u>	<u>2,087,440</u>	<u>1,975,021</u>	<u>112,419</u>

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Health Services					
Salaries	4,681,322	(173,084)	4,508,238	4,462,044	46,194
Salaries of Secretarial and Clerical Assistants	99,787	5,450	105,237	103,587	1,650
Purchased Professional and Technical Services	94,049	126,673	220,722	219,222	1,500
Other Purchased Services (400-500 series)	183,968	(78,800)	105,168	103,168	2,000
Travel	496	(496)	-	-	-
Supplies and Materials	47,811	(3,709)	44,102	41,378	2,725
Total Undistributed Expenditures - Health Services	5,107,433	(123,966)	4,983,467	4,929,399	54,069
Undist. Expend. - Speech, OT, PT and Related Services					
Salaries	3,088,498	(140,100)	2,948,398	2,902,564	45,834
Purchased Professional - Educational Services	265,000	2,886,273	3,151,273	3,060,662	90,611
Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.	3,353,498	2,746,173	6,099,671	5,963,226	136,445
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Other Support Services - Student Related & Extra	7,610,575	(362,868)	7,247,707	7,247,707	-
Other Salaries for Instruction	107,427	(42,300)	65,127	65,105	22
Purchased Professional - Educational Services	832,300	(15,027)	817,273	104,807	712,466
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	8,550,302	(420,195)	8,130,107	7,417,619	712,488
Undist. Expend. - Guidance					
Salaries of Other Professional Staff	7,267,535	(163,920)	7,103,615	7,025,482	78,134
Salaries of Secretarial and Clerical Assistants	618,220	(55,946)	562,274	536,650	25,624
Other Salaries	333,150	50,322	383,472	383,472	-
Purchased Professional - Educational Services	35,700	(33,700)	2,000	1,325	675
Other Purchased Prof. and Tech. Services	275,000	20,784	295,784	295,784	0
Other Purchased Services (400-500 series)	15,000	-	15,000	12,000	3,000
Miscellaneous Purchased Services	10,000	-	10,000	7,182	2,818
Supplies and Materials	50,249	(5,688)	44,561	31,084	13,477
General Supplies	15,000	(9,238)	5,762	5,762	-
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	8,619,854	(197,385)	8,422,469	8,298,741	123,728
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	10,729,555	(340,574)	10,388,981	10,383,922	5,059
Salaries of Secretarial and Clerical Assistants	157,080	18,373	175,453	175,453	-
Other Salaries	244,121	(35,900)	208,221	208,133	88
Other Purchased Prof. and Tech. Services	74,100	(1,233)	72,868	63,064	9,803
Total Undist. Expend. - Other Supp. Serv. Students - Spl	11,204,856	(359,333)	10,845,523	10,830,572	14,950
Undist. Expend. - Improvement of Inst. Serv.					
Personnel Services - Salaries	1,485	-	1,485	-	1,485
Salaries of Supervisors of Instruction	1,535,830	(343,603)	1,192,227	879,838	312,389
Salaries of Other Professional Staff	3,496,560	198,400	3,694,960	3,655,775	39,185
Salaries of Secr and Clerical Assist.	898,085	44,697	942,782	938,799	3,983
Other Salaries for Instruction	59,573	-	59,573	57,873	1,700
Other Salaries	282,847	132,348	415,195	394,115	21,081
Sal of Facilitators, Math & Literacy Coaches	97,042	525	97,567	97,567	-
Purchased Prof- Educational Services	354,821	(72,400)	282,421	273,721	8,700
Other Purch Prof. and Tech. Services	254,200	(162,855)	91,345	91,341	4
Other Purch Services (400-500)	446,250	(40,950)	405,300	392,785	12,515
Travel	43,495	(3,733)	39,762	33,681	6,082
Miscellaneous Expenditures	-	2,500	2,500	2,500	-
Supplies and Materials	219,008	1,771	220,779	219,561	1,219
General Supplies	12,000	(5,063)	6,937	6,937	-
Other Objects	19,130	(9,125)	10,005	9,715	290
Total Undist. Expend. - Improvement of Inst. Serv.	7,720,326	(257,488)	7,462,839	7,054,207	408,632
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	3,108,112	(255,966)	2,852,146	2,806,141	46,005
Salaries of Supervisors of Instruction	125,580	(62,643)	62,937	62,937	-
Purchased Professional and Technical Services	1,164	-	1,164	1,097	67
Purchased Services	-	1,100,000	1,100,000	1,100,000	-
Other Purchased Services (400-500 series)	32,063	(2,555)	29,508	28,054	1,454
Supplies and Materials	80,277	(16,898)	63,379	50,382	12,996
Other Objects	1,800	(1,800)	-	-	-
Total Undist. Expend. - Edu. Media Serv./Sch. Library	3,348,996	760,138	4,109,134	4,048,611	60,522
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Other Professional Staff	102,307	445	102,752	102,752	0
Salaries of Secretarial and Clerical Assist	27,200	-	27,200	3,160	24,040
Other Salaries	382,240	(247,385)	134,855	34,855	100,000
Purchased Professional - Educational Serv	79,125	(30,164)	48,961	48,961	0
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,000	(2,500)	2,500	2,500	-
Travel	19,450	(3,745)	15,705	12,240	3,465
Supplies and Materials	27,425	(16,115)	11,310	11,309	1
Other Objects	2,000	(500)	1,500	1,500	-
Total Undist. Expend. - Instructional Staff Training Serv.	644,747	(299,964)	344,783	217,276	127,506

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	896,376	(32,896)	863,480	859,016	4,464
Salaries of Other Professional Staff	228,060	5,769	233,829	232,829	1,000
Salaries of Secretarial and Clerical Assistants	1,061,805	9,533	1,071,338	1,066,749	4,590
Legal Services	1,115,000	226,350	1,341,350	1,299,538	41,812
Audit Fees	125,000	125,000	250,000	125,000	125,000
Architect/Engineering Services	10,000	35,325	45,325	45,325	-
Purchased Professional Services	419,150	(75,025)	344,125	281,969	62,156
Purchased Technical Services	15,000	-	15,000	15,000	-
Other Purchased Services	10,800	-	10,800	10,800	-
Communications/Telephone	740,200	3,607	743,807	720,870	22,938
BOE Other Purchased Services	40,000	(6,582)	33,418	33,268	150
Travel	35,969	(7,763)	28,206	27,383	823
Other Purchased Services (400-500 series)	768,000	(201,510)	566,490	519,040	47,450
Supplies and Materials	6,000	(2,352)	3,648	3,645	3
General Supplies	95,000	(52,696)	42,304	38,992	3,313
BOE in-House Training/Meeting	15,000	-	15,000	14,919	81
Other Objects	5,000	(5,000)	-	-	-
Judgements Against The School District	943,782	222,127	1,165,909	1,114,673	51,236
Miscellaneous Expenditures	18,950	(3,056)	15,894	9,365	6,529
BOE Membership & Dues	48,000	-	48,000	47,905	95
Total Undist. Expend. - Supp. Serv. - General Admin.	6,597,092	240,832	6,837,924	6,466,284	371,640
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	14,578,070	(643,340)	13,934,730	13,886,079	48,651
Salaries of Secretarial and Clerical Assistants	4,051,548	21,061	4,072,609	4,023,397	49,212
Other Salaries	20,000	(6,000)	14,000	12,000	2,000
Other Purchased Services (400-500 series)	38,424	(6,443)	31,981	18,104	13,876
Travel	22,750	(14,204)	8,546	2,327	6,219
Supplies and Materials	272,593	(21,840)	250,752	221,163	29,589
General Supplies	82,042	309	82,350	70,460	11,890
Other Objects	24,620	(7,734)	16,887	9,397	7,490
Total Undist. Expend. - Support Serv. - School Admin.	19,090,046	(678,192)	18,411,854	18,242,927	168,927
Undist. Expend. - Central Services					
Salaries	4,480,035	162,388	4,642,423	4,637,761	4,661
Salaries of Secretarial and Clerical Assistants	159,765	(45,253)	114,512	104,248	10,264
Uniforms - Central Storage	2,250	-	2,250	2,250	-
Purchased Professional Services	330,435	(19,252)	311,183	307,792	3,391
Purchased Professional Services - Public Relation	70,500	(50,000)	20,500	17,550	2,950
Purchased Technical Services	204,380	(86,397)	117,983	117,428	555
Other Purchased Services	155,208	16,277	171,485	157,343	14,142
Travel	10,550	14,055	24,605	21,210	3,395
Miscellaneous Purchased Services	250	-	250	-	250
Supplies and Materials	27,617	23,561	51,178	50,648	531
General Supplies	1,275	(141)	1,134	1,134	-
Interest on Current Loans	-	1,667	1,667	1,667	-
Interest on Lease Purchase Agreements	33,183	-	33,183	33,183	0
Miscellaneous Expenditures	19,388	(9,686)	9,702	9,142	560
Total Undist. Expend. - Central Services	5,494,836	7,218	5,502,054	5,461,354	40,699
Undist. Expend. - Admin Information Technology					
Salaries	565,027	(22,653)	542,374	528,478	13,896
Salaries of Secretarial and Clerical Assistants	98,308	47,339	145,647	145,647	0
Purchased Technical Services	1,433,983	42,893	1,476,876	1,459,033	17,842
Other Purchased Services (400-500 series)	26,000	(500)	25,500	25,500	-
Travel	4,000	(4,000)	-	-	-
Miscellaneous Purchased Services	10,000	(8,575)	1,425	1,425	-
Supplies and Materials	516,455	(68,037)	448,418	378,786	69,632
Total Undist. Expend. - Admin Information Technology	2,653,773	(13,534)	2,640,239	2,538,869	101,370
Undist. Expend. - Required Maintenance for School Facilities					
Salaries	3,099,340	(964,172)	2,135,168	2,134,918	250
Salaries of Secretarial and Clerical Assistants	219,010	(219,010)	-	-	-
Uniforms - Maintenance	17,450	(800)	16,650	16,650	-
Cleaning, Repair, and Maintenance Services	2,120,150	3,177	2,123,327	2,120,185	3,142
Lease / Purchase Vehicles	148,880	(1)	148,879	148,879	-
Travel	4,635	(1,360)	3,276	3,040	236
Supplies and Materials	843,294	(297,832)	545,462	540,462	5,000
General Supplies	1,500	(1,967)	(467)	(467)	-
Other Purchased Services (400-500 series)	25,000	(6,153)	18,847	17,447	1,400
Other Objects	57,890	(21,535)	36,355	36,223	132
Miscellaneous Expenditures	-	2,439	2,439	2,439	-
Total Undist. Expend. - Required Maintenance for School Facilities	6,537,149	(1,507,214)	5,029,935	5,019,775	10,160
Undist. Expend. - Care & Upkeep of Grounds					
Salaries	-	4,000	4,000	4,000	-
Cleaning, Repair, and Maintenance Services	3,000	-	3,000	3,000	-
	3,000	4,000	7,000	7,000	-

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undist. Expend. - Security					
Salaries	3,220,803	79,880	3,300,683	3,238,231	62,451
Salaries of Secretarial and Clerical Assistants	127,210	(12,292)	114,918	114,918	-
Uniforms - Security	26,800	-	26,800	18,800	8,000
Purchased Professional and Technical Services	5,921,200	368,433	6,289,633	6,273,101	16,532
Cleaning, Repair and Maintenance Services	-	65,250	65,250	65,249	1
Miscellaneous Purchased Services	40,000	(11,530)	28,470	28,470	-
Supplies and Materials	46,350	8,259	54,609	53,241	1,368
General Supplies	22,800	(3,016)	19,784	15,630	4,154
Total Undist. Expend. - Security	9,405,163	494,985	9,900,148	9,807,642	92,506
Undist. Expend. - Oth. Oper. & Maint. of Plant					
Salaries	3,524,384	1,294,619	4,819,003	4,789,662	29,341
Salaries of Secretarial and Clerical Assistants	-	181,624	181,624	179,893	1,731
Salaries of Non-Instructional Aides	1,550,858	(494,578)	1,056,280	812,775	243,504
Custodial Uniforms	24,750	-	24,750	19,350	5,400
Cleaning, Repair and Maintenance Services	8,219,240	654,944	8,874,184	8,851,837	22,347
Rental of Land, Building & Other than Lease Purchases	5,300,156	(312,543)	4,987,614	4,983,574	4,039
Lease Purchase Payments - Energy Savings Improvement Program	940,916	10,634	951,550	951,550	-
Other Purchased Property Services	300,000	82,384	382,384	378,384	4,000
Insurance	2,282,000	(483,642)	1,798,358	1,798,358	-
Travel	2,500	(1,528)	973	973	-
Miscellaneous Purchased Services	580,000	(147,700)	432,300	431,580	720
General Supplies	901,375	(706,872)	194,503	188,527	5,976
Energy (Natural Gas)	1,300,000	1,400,000	2,700,000	2,700,000	-
Energy (Electricity)	2,409,084	427,257	2,836,341	2,835,741	600
Total Undist. Expend. - Other Oper. & Maint. Of Plant	27,335,263	1,904,600	29,239,863	28,922,204	317,659
Total Undist. Expend. - Oper. & Maint. Of Plant	43,280,575	896,372	44,176,947	43,756,621	420,325
Undist. Expend. - Student Transportation Serv.					
Salaries on Non-Instructional Aides	\$ 75,000	\$ -	\$ 75,000	\$ 70,820	\$ 4,180
Sal. For Pup.Trans. (Bet. Home and School) - Regular	357,510	17,860	375,370	367,955	7,415
Management Fees - ESC & CTSA Transportation Programs	200,000	(119,610)	80,390	80,390	-
Other Purchased Professional and Technical Services	15,000	(3,525)	11,475	11,475	-
Contract Services - (Between Home and School) - Vendors	4,350,000	(284,861)	4,065,139	4,065,139	-
Contract Services (Other than Between Home & School)-Vendors	504,965	(80,013)	424,952	398,698	26,254
Contract Services - (Between Home and Sch) - Joint Agrmts	-	4,006	4,006	4,006	-
Contr Serv (Spl. Ed. Students) - Vendors	6,169,263	4,219,048	10,388,311	10,383,088	5,223
Contr Serv (Spl. Ed. Students) - Joint Agrmt	-	9,601	9,601	9,601	-
Contr Serv (Regular Students) - ESCs & CTSA	1,545,000	(306,992)	1,238,008	1,238,008	-
Contr Serv (Spl. Ed. Students) - ESCs & CTSA	3,900,000	(2,591,068)	1,308,932	1,306,630	2,301
Contr Serv. - Aid in Lieu Payments - Nonpublic	531,000	(157,530)	373,470	364,004	9,466
Contr Serv. - Aid in Lieu Payments - Charter Schools	-	51,000	51,000	37,042	13,958
Contr Serv. - Aid in Lieu Payments - Choice	12,500	(4,833)	7,667	7,667	-
Auto Insurance	125,000	(21,779)	103,221	103,221	-
Misc. Purchased Serv. - Transportation	1,200	(1,200)	-	-	-
Travel/Conferences	6,000	6,700	12,700	8,571	4,129
Supplies and Materials	5,000	(799)	4,201	4,201	-
Transportation Supplies	55,000	10,000	65,000	61,434	3,566
Miscellaneous Expenditures	100,000	(99,600)	400	400	-
Total Undist. Expend. - Student Transportation Serv.	17,952,438	646,407	18,598,845	18,522,353	76,492
ALLOCATED BENEFITS					
Regular Programs - Instruction - Employee Benefits - Grades 1-5					
Health Benefits	31,528	-	31,528	31,528	-
Regular Programs - Instruction - Employee Benefits - Grades 6-8					
Health Benefits	-	1,250	1,250	1,250	-
Other Instructional Programs - Instruction - Employee Benefits					
Health Benefits	637,983	-	637,983	637,983	-
Community Services Programs/Operations - Employee Benefits					
Health Benefits	56,614	-	56,614	56,614	-
Attendance and Social Work Services - Employee Benefits					
Health Benefits	279,588	-	279,588	279,588	-
Health Services - Employee Benefits					
Health Benefits	241,050	-	241,050	241,050	-
Unemployment Compensation	228,570	(228,570)	-	-	-
Other Support Services - Speech, OT, PT & Related Services - Employee Benefits					
Health Benefits	648,340	-	648,340	648,340	-
Unemployment Compensation	228,570	(228,570)	-	-	-
Health Benefits					
Other Support Services - Students - Extraordinary Services - Employee Benefits					
Health Benefits	4,070,636	2,023,083	6,093,719	5,938,695	155,024
Unemployment Compensation	228,570	(228,570)	-	-	-
Other Support Services - Guidance - Employee Benefits					
Health Benefits	164,794	-	164,794	164,794	-
Unemployment Compensation	228,570	(228,570)	-	-	-
Other Support Services - Child Study Teams - Employee Benefits					
Health Benefits	2,019,546	-	2,019,546	2,019,546	-
Unemployment Compensation	228,570	(228,570)	-	-	-
Improvement of Instruction Services - Employee Benefits					
Health Benefits	583,281	-	583,281	583,281	-

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Educational Media Services - School Library - Employee Benefits					
Health Benefits	220,370	-	220,370	220,370	-
Unemployment Compensation	106,964	(106,964)	-	-	-
Instructional Staff Training Services - Employee Benefits					
Tuition Reimbursement	1,328,134	(257,622)	1,070,512	1,052,363	18,149
Health Benefits	20,080	-	20,080	20,080	-
Support Services- General Administration - Employee Benefits					
Health Benefits	-	-	-	-	-
Health Benefits	361,116	-	361,116	361,116	-
Support Services - Central Services - Employee Benefits					
Health Benefits	1,035,897	-	1,035,897	1,035,897	-
Support Services- Admin. Info. Tech. - Employee Benefits					
Health Benefits	225,281	-	225,281	225,281	-
Operation and Maintenance of Plant Services - Employee Benefits					
Health Benefits	-	-	-	-	-
Support Services- Maintenance for School Facilities - Employee Benefits					
Health Benefits	897,455	-	897,455	897,455	-
Other Employee Benefits					
Support Services - Custodial Services - Employee Benefits					
Health Benefits	136,578	-	136,578	136,578	-
Support Services - Security - Employee Benefits					
Health Benefits	107,135	2,440	109,575	109,575	-
Student Transportation Services - Employee Benefits					
Health Benefits	152,625	-	152,625	152,625	-
TOTAL ALLOCATED BENEFITS	<u>14,467,845</u>	<u>519,337</u>	<u>14,987,182</u>	<u>14,814,009</u>	<u>173,172</u>
UNALLOCATED BENEFITS					
Group Insurance	8,991	13,500	22,491	13,490	9,001
Social Security Contributions	6,378,713	(885,477)	5,493,236	5,340,200	153,036
Other Retirement Contributions - Regular	7,437,255	(480,642)	6,956,613	6,956,613	-
Other Retirement Contributions - ERIP	1,057,876	820,752	1,878,628	1,860,301	18,326
Unemployment Compensation	100,062	(100,062)	-	-	-
Workmen's Compensation	1,550,000	668,418	2,218,418	1,844,525	373,893
Health Benefits	53,450,537	-	53,450,537	53,450,356	181
Other Employee Benefits	650,415	422,533	1,072,948	1,072,551	397
Retirement Sick Pay	2,286,137	(213,000)	2,073,137	2,021,322	51,815
TOTAL UNALLOCATED BENEFITS	<u>72,919,986</u>	<u>246,021</u>	<u>73,166,007</u>	<u>72,559,357</u>	<u>554,835</u>
On Behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	35,388,939	(35,388,939)
On-Behalf TPAF Pension Non Contributory Group Insurance	-	-	-	740,784	(740,784)
On-Behalf TPAF Long Term Disability Insurance Contributions	-	-	-	41,386	(41,386)
On Behalf TPAF Post Retirement Medical Benefits	-	-	-	16,388,386	(16,388,386)
On-Behalf TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	13,817,187	(13,817,187)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	<u>66,376,682</u>	<u>(66,376,682)</u>
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	<u>87,387,831</u>	<u>765,558</u>	<u>88,153,189</u>	<u>153,750,049</u>	<u>(65,648,675)</u>
TOTAL UNDISTRIBUTED EXPENDITURES	<u>271,088,304</u>	<u>7,247,587</u>	<u>278,335,890</u>	<u>339,729,180</u>	<u>(61,445,105)</u>
TOTAL CURRENT EXPENDITURES	<u>451,107,242</u>	<u>2,414,616</u>	<u>453,521,858</u>	<u>511,473,733</u>	<u>(58,033,988)</u>
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	39,450	(5,731)	33,719	22,018	\$ 11,701
Grades 6-8	24,500	4,300	28,800	23,279	5,521
Grades 9-12	150,000	18,829	168,829	160,028	8,801
Special Education - Instruction:					
Resource Room/Resource Center	-	2,350	2,350	2,350	-
Undistributed Expenditures - General Admin.	40,000	2,200	42,200	41,646	554
Undistributed Expenditures - School Admin.	-	-	-	-	-
Undistributed Expenditures - Central Services	-	2,400	2,400	2,350	-
Undistributed Expenditures - Technology	42,800	152,091	194,891	91,562	103,329
Undistributed Expenditures - Operation of Plant Services	150,000	23,965	173,965	44,532	129,433
Undistributed Expenditures - Security Equipment	-	400,000	400,000	336,533	63,467
Undistributed Expenditures - Student Trans. - Non Inst. Equipment	400,000	(400,000)	-	-	-
School Buses - Regular	-	-	-	-	-
School Buses - Special	-	-	-	-	-
Undistributed Expenditures - Business/Other Support Serv.	-	-	-	-	-
Undistributed Expenditures - Non Inst. Serv.	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Equipment - Alternative Ed	-	-	-	-	-
Equipment - Other Suppl At-Risk	-	-	-	-	-
Special Schools (All Programs)	-	-	-	-	-
Total Equipment	<u>846,750</u>	<u>200,404</u>	<u>1,047,154</u>	<u>724,298</u>	<u>322,806</u>
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	132,400	(2,400)	130,000	-	130,000
Other Professional Services	-	52,300	52,300	-	52,300
Construction Services	1,291,600	(71,600)	1,220,000	381,522	838,478
Total Facilities Acquisition and Construction Services	<u>1,774,218</u>	<u>(21,700)</u>	<u>1,752,518</u>	<u>731,739</u>	<u>1,020,779</u>
TOTAL CAPITAL OUTLAY	<u>2,620,968</u>	<u>178,704</u>	<u>2,799,672</u>	<u>1,456,037</u>	<u>1,343,585</u>

PATERSON PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final Budget to Actual
SPECIAL SCHOOLS					
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	104,448	-	104,448	101,077	3,371
General Supplies	4,510	-	4,510	4,510	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	108,958	-	108,958	105,587	3,371
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries of Supervisors of Instruction	12,800	-	12,800	12,800	-
Salaries of Secretarial and Clerical Assistants	7,350	-	7,350	2,804	4,546
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	20,150	-	20,150	15,604	4,546
Total Accred. Even./Adult H.S./Post-Grad.	129,108	-	129,108	121,191	7,917
Adult Education-Local-Instruction					
Salaries of Teachers	457,400	(37,367)	420,033	412,535	7,498
Secretarial & Clerical Salaries	8,400	(8,400)	-	-	-
General Supplies	1,206	-	1,206	934	272
Total Adult Education-Local-Instruction	467,006	(45,767)	421,239	413,469	7,770
Adult Education-Local-Support Serv.					
Salaries	203,540	95,519	299,059	299,059	-
Salaries of Supervisors of Instruction	23,040	30	23,070	8,165	14,905
Other Salaries for Salaries	5,250	(5,250)	-	-	-
Salaries of Other Professional Staff - Guidance	12,767	-	12,767	9,873	2,894
Personal Services - Employee Benefits	105,558	549	106,107	50,052	56,055
Bus Transportation	3,200	-	3,200	3,192	8
Other Objects	1,500	(30)	1,470	1,379	91
Total Adult Education-Local-Support Serv.	354,855	90,817	445,672	371,720	73,953
Total Adult Education-Local	821,861	45,050	866,911	785,189	81,723
GED Test Centers					
GED Testing Stipends	8,784	-	\$8,784.00	8,781	3
General Supplies	9,436	-	9,436	9,428	9
Total GED Testing Centers	18,220	-	18,220	18,208	12
TOTAL SPECIAL SCHOOLS	969,189	45,050	1,014,239	924,588	89,651
Transfer of Funds to Charter Schools	54,386,440	1,470,469	55,856,909	55,792,978	63,931
TOTAL EXPENDITURES	509,083,839	4,108,840	513,192,679	569,647,336	(56,536,820)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(15,792,251)	(2,908,840)	(18,701,091)	(10,044,323)	8,656,768
Other Financing Sources:					
Operating Transfer In:					
Contribution to School Based Budgets - General Fund	255,453,054	(9,668,360)	245,784,694	243,959,633	(1,825,061)
Contr. to School Based Budgets - Spec. Rev. Fund	9,420,443	449,013	9,869,456	9,796,059	(73,397)
Operating Transfer Out:					
Transfer to Special Revenue Fund - Preschool Program	(2,275,105)	-	(2,275,105)	(2,275,105)	-
Contribution to School Based Budgets	(255,453,054)	9,668,360	(245,784,694)	(243,959,633)	1,825,061
Total Other Financing Sources:	7,145,338	449,013	7,594,351	7,520,954	(73,397)

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(8,646,913)	(2,459,827)	(11,106,740)	(2,523,369)	8,583,371
Fund Balance, July 1, 2018	<u>\$ 30,212,122</u>	<u>-</u>	<u>30,212,122</u>	<u>30,212,122</u>	<u>-</u>
Fund Balance, June 30, 2019	<u>\$ 21,565,209</u>	<u>\$ (2,459,827)</u>	<u>\$ 19,105,382</u>	<u>\$ 27,688,753</u>	<u>\$ 8,583,371</u>
Recapitulation:					
Restricted Fund Balance:					
Capital Reserve				\$ 1,879,263	
Emergency Reserve				1,000,000	
Excess Surplus				1,712,308	
Excess Surplus - Designated for Subsequent Year's Expenditures				7,789,533	
Assigned Fund Balance:					
Year End Encumbrances				656,890	
Designated for Subsequent Year's Expenditures				3,700,192	
Unassigned Fund Balance				<u>10,950,567</u>	
				27,688,753	
Reconciliation to Governmental Funds Statements (GAAP):					
Less: State Aid Payments not Realized on GAAP Basis					
Delayed State Aid			\$ 42,196,434		
Extraordinary Aid			<u>5,105,778</u>		
				<u>(47,302,212)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ (19,613,459)</u>	

PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund
Local Sources:												
Local Tax Levy	41,455,956	-	41,455,956	-	-	41,455,956	41,455,956	-	41,455,956	41,455,956	-	41,455,956
Tuition	500,000	-	500,000	-	-	500,000	500,000	-	500,000	500,000	-	500,000
Textbook Sale/Leaseback	15,000,000	-	15,000,000	-	-	15,000,000	15,000,000	-	15,000,000	15,000,000	-	15,000,000
Marketplace/Technology Interest	9,000,000	-	9,000,000	-	-	9,000,000	9,000,000	-	9,000,000	9,000,000	-	9,000,000
Total - Local Sources	65,955,956	-	65,955,956	-	-	65,955,956	65,955,956	-	65,955,956	65,955,956	-	65,955,956
State Sources:												
Special Education Aid	24,609,810	-	24,609,810	-	-	24,609,810	24,609,810	-	24,609,810	24,609,810	-	24,609,810
Expatriation Aid	3,000,000	-	3,000,000	-	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000
Categorical Security Aid	12,716,806	-	12,716,806	-	-	12,716,806	12,716,806	-	12,716,806	12,716,806	-	12,716,806
Equalization Aid	381,654,410	-	381,654,410	-	-	381,654,410	381,654,410	-	381,654,410	381,654,410	-	381,654,410
Categorical Transportation Aid	7,141,569	-	7,141,569	-	-	7,141,569	7,141,569	-	7,141,569	7,141,569	-	7,141,569
On-Behalf TPAE Pension Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAE Pension Non-Contributory Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAE Long Term Disability Insurance Contributions	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAE Long Term Disability Insurance Benefits	-	-	-	-	-	-	-	-	-	-	-	-
On-Behalf TPAE Social Security (Retiree) - (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Total - State Sources	429,021,595	-	429,021,595	-	-	429,021,595	429,021,595	-	429,021,595	429,021,595	-	429,021,595
Federal Sources:												
Special Education Medicare Incentive Program	1,211,817	-	1,211,817	-	-	1,211,817	1,211,817	-	1,211,817	1,211,817	-	1,211,817
Total - Federal Sources	1,211,817	-	1,211,817	-	-	1,211,817	1,211,817	-	1,211,817	1,211,817	-	1,211,817
Total Revenues	68,177,772	-	68,177,772	-	-	68,177,772	68,177,772	-	68,177,772	68,177,772	-	68,177,772
Expenditures:												
Regular Programs - Instruction												
105-100-530	6,552,155	0	6,552,155	0	(735,212)	5,816,943	0	5,816,943	5,816,943	0	5,793,012	
120-100-101	602,875	0	602,875	(303,367)	(2,690,731)	2,275,105	0	2,275,105	2,275,105	0	2,275,105	
130-100-101	225,000	0	225,000	(182,997)	(1,670,019)	299,508	0	299,508	299,508	0	299,508	
130-100-101	135,855	0	135,855	(29,026,901)	(1,286,486)	48,903	0	48,903	48,903	0	48,903	
Regular Programs - Home Instruction												
150-100-101	900,000	0	900,000	(118,422)	(118,422)	781,579	0	781,579	781,579	0	781,579	
150-100-220	55,000	0	55,000	16,153	16,153	71,153	0	71,153	71,153	0	71,153	
190-100-106	6,779,400	0	6,779,400	4,003,825	(334,738)	3,669,087	0	3,669,087	3,669,087	0	3,669,087	
190-100-340	1,391,747	0	1,391,747	3,343,656	(3,350,000)	10,023,869	0	10,023,869	10,023,869	0	10,023,869	
190-100-500	64,485	0	64,485	1,456,232	(335,808)	64,177	0	64,177	64,177	0	64,177	
190-100-580	793,027	0	793,027	17,840	(422,951)	370,076	0	370,076	370,076	0	370,076	
190-100-580	7,625	0	7,625	8,9625	10,000	12,000	0	12,000	12,000	0	12,000	
190-100-640	1,854,894	0	1,854,894	3,881,604	(1,316,272)	4,419,226	0	4,419,226	4,419,226	0	4,419,226	
190-100-640	19,661	0	19,661	1,944,706	(184,303)	1,760,403	0	1,760,403	1,760,403	0	1,760,403	
190-100-800	31,469	0	31,469	620,256	(5,986)	616,737	0	616,737	616,737	0	616,737	
190-100-800	13,608,290	0	13,608,290	800	(6,197)	13,675	0	13,675	13,675	0	13,675	
Regular Programs - Instruction	13,608,290	0	13,608,290	869,748	(6,122,651)	16,853,093	0	16,853,093	16,853,093	0	16,853,093	
Special Education - Instruction												
201-100-101	1,054,567	0	1,054,567	0	131,070	1,185,637	0	1,185,637	1,185,637	0	1,185,637	
201-100-150	612,720	0	612,720	160,216	160,216	772,936	0	772,936	772,936	0	772,936	
201-100-150	18,200	0	18,200	795	795	18,995	0	18,995	18,995	0	18,995	
201-100-640	3,225	0	3,225	0	(795)	2,430	0	2,430	2,430	0	2,430	
Special Education - Instruction	1,688,512	0	1,688,512	290,516	(795)	1,980,098	0	1,980,098	1,980,098	0	1,980,098	
Cognitive - Misc:												
201-100-150	1,181,062	0	1,181,062	0	0	1,181,062	0	1,181,062	1,181,062	0	1,181,062	
201-100-150	738,021	0	738,021	0	0	738,021	0	738,021	738,021	0	738,021	
201-100-640	16,402	0	16,402	0	0	16,402	0	16,402	16,402	0	16,402	
Cognitive - Misc	1,935,485	0	1,935,485	0	0	1,935,485	0	1,935,485	1,935,485	0	1,935,485	

PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund
Cognitive - Moderate												
202-100-101	0	\$ 806,157	\$ 806,157	0	(162,763)	(162,763)	0	\$ 643,394	\$ 643,394	0	\$ 643,394	\$ 643,394
202-100-106	0	\$ 487,266	\$ 487,266	0	(178,256)	(178,256)	0	\$ 309,010	\$ 309,010	0	\$ 309,010	\$ 309,010
202-100-610	0	\$ 12,050	\$ 12,050	0	(2,000)	(2,000)	0	\$ 10,050	\$ 10,050	0	\$ 10,050	\$ 10,050
Total Cognitive - Moderate	0	\$ 1,305,473	\$ 1,305,473	0	(342,919)	(342,919)	0	\$ 962,554	\$ 962,554	0	\$ 962,554	\$ 962,554
Learning and/or Language Disabilities:												
204-100-101	0	\$ 4,222,938	\$ 4,222,938	0	(226,798)	(226,798)	0	\$ 4,097,140	\$ 4,097,140	0	\$ 4,097,140	\$ 4,097,140
204-100-106	0	\$ 2,149,605	\$ 2,149,605	0	(86,062)	(86,062)	0	\$ 2,063,543	\$ 2,063,543	0	\$ 2,063,543	\$ 2,063,543
204-100-610	0	\$ 31,320	\$ 31,320	0	-	-	0	\$ 31,320	\$ 31,320	0	\$ 31,320	\$ 31,320
204-100-640	0	\$ 545	\$ 545	0	-	-	0	\$ 545	\$ 545	0	\$ 545	\$ 545
204-100-800	0	\$ 430	\$ 430	0	-	-	0	\$ 430	\$ 430	0	\$ 430	\$ 430
Total Learning and/or Language Disabilities	0	\$ 6,940,016	\$ 6,940,016	0	(312,860)	(312,860)	0	\$ 6,627,156	\$ 6,627,156	0	\$ 6,627,156	\$ 6,627,156
Behavioral Disabilities:												
209-100-101	0	\$ 945,072	\$ 945,072	0	(221,930)	(221,930)	0	\$ 723,142	\$ 723,142	0	\$ 723,142	\$ 723,142
209-100-106	0	\$ 777,500	\$ 777,500	0	\$ 39,114	\$ 39,114	0	\$ 816,614	\$ 816,614	0	\$ 816,614	\$ 816,614
209-100-610	0	\$ 3,000	\$ 3,000	0	-	-	0	\$ 3,000	\$ 3,000	0	\$ 3,000	\$ 3,000
209-100-640	0	\$ 300	\$ 300	0	-	-	0	\$ 300	\$ 300	0	\$ 300	\$ 300
Total Behavioral Disabilities	0	\$ 1,726,422	\$ 1,726,422	0	(182,816)	(182,816)	0	\$ 1,543,606	\$ 1,543,606	0	\$ 1,543,606	\$ 1,543,606
Multiple Disabilities:												
212-100-101	0	\$ 835,826	\$ 835,826	0	(222,194)	(222,194)	0	\$ 613,632	\$ 613,632	0	\$ 613,632	\$ 613,632
212-100-106	0	\$ 3,110,000	\$ 3,110,000	0	(81,254)	(81,254)	0	\$ 3,028,746	\$ 3,028,746	0	\$ 3,028,746	\$ 3,028,746
212-100-610	0	\$ 1,170	\$ 1,170	0	-	-	0	\$ 1,170	\$ 1,170	0	\$ 1,170	\$ 1,170
212-100-640	0	\$ 500	\$ 500	0	-	-	0	\$ 500	\$ 500	0	\$ 500	\$ 500
Total Multiple Disabilities	0	\$ 1,348,249	\$ 1,348,249	0	(303,448)	(303,448)	0	\$ 1,044,761	\$ 1,044,761	0	\$ 1,044,761	\$ 1,044,761
Special Education Resource Center:												
213-100-101	0	\$ 19,043,130	\$ 19,043,130	0	(1,085,993)	(1,085,993)	0	\$ 17,957,137	\$ 17,957,137	0	\$ 17,957,137	\$ 17,957,137
213-100-106	0	\$ 697,415	\$ 697,415	0	(463,970)	(463,970)	0	\$ 233,445	\$ 233,445	0	\$ 233,445	\$ 233,445
213-100-610	0	\$ 56,574	\$ 56,574	0	6,900	6,900	0	\$ 63,474	\$ 63,474	0	\$ 63,474	\$ 63,474
213-100-640	0	\$ 7,029	\$ 7,029	0	(7,000)	(7,000)	0	\$ 29	\$ 29	0	\$ 29	\$ 29
Total Resource Room Resource Center	0	\$ 19,804,138	\$ 19,804,138	0	(1,530,063)	(1,530,063)	0	\$ 18,274,075	\$ 18,274,075	0	\$ 18,274,075	\$ 18,274,075
Autism:												
214-100-101	0	\$ 1,959,809	\$ 1,959,809	0	71,226	71,226	0	\$ 2,031,035	\$ 2,031,035	0	\$ 2,031,035	\$ 2,031,035
214-100-106	0	\$ 1,209,939	\$ 1,209,939	0	285,386	285,386	0	\$ 1,495,305	\$ 1,495,305	0	\$ 1,495,305	\$ 1,495,305
214-100-610	0	\$ 12,345	\$ 12,345	0	-	-	0	\$ 12,345	\$ 12,345	0	\$ 12,345	\$ 12,345
214-100-640	0	\$ 3,182,093	\$ 3,182,093	0	-	-	0	\$ 3,182,093	\$ 3,182,093	0	\$ 3,182,093	\$ 3,182,093
Total Autism	0	\$ 6,364,186	\$ 6,364,186	0	356,612	356,612	0	\$ 6,720,798	\$ 6,720,798	0	\$ 6,720,798	\$ 6,720,798
Preschool Disabilities - Full Time:												
216-100-101	848,819	0	\$ 848,819	28,466	-	\$ 28,466	877,285	0	\$ 877,285	877,285	0	\$ 877,285
216-100-106	638,756	0	\$ 638,756	149,568	-	\$ 149,568	788,324	0	\$ 788,324	788,324	0	\$ 788,324
216-100-600	5,000	0	\$ 5,000	3,000	-	\$ 3,000	8,000	0	\$ 8,000	8,000	0	\$ 8,000
Total Preschool Disabilities - Full Time	1,492,575	0	\$ 1,492,575	181,034	-	\$ 181,034	1,673,609	0	\$ 1,673,609	1,673,609	0	\$ 1,673,609
TOTAL SPECIAL EDUCATION - INSTRUCTION	1,492,575	35,996,193	\$ 37,488,768	1,013,033	(2,045,138)	\$ 35,443,630	1,673,609	33,951,035	\$ 35,443,630	1,673,609	33,951,035	\$ 35,443,630

PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Table with columns: ORIGINAL BUDGET, BUDGET ADJUSTMENTS, FINAL BUDGET, and ACTUAL. Rows include various school programs like Bilingual Education, Alternative Education, and Summer School, with sub-rows for Operating, Blended, and Total Fund amounts.

**PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	ORIGINAL BUDGET		BUDGET ADJUSTMENTS		FINAL BUDGET		ACTUAL	
	Operating Fund 11-13	Blended Fund 15	Operating Fund 11-13	Blended Fund 15	Operating Fund 11-13	Blended Fund 15	Operating Fund 11-13	Blended Fund 15
Other Supplemental / At Risk Programs - Instruction								
424-100-501	0	\$ 265,096	0	\$ (75,680)	\$ 189,416	0	0	189,415
Other Purchased Services (400-500 series)	0	175	0	0	175	0	0	175
424-100-509	0	\$ 1,450	0	\$ (100)	\$ 1,350	0	0	1,350
Other Objects	0	266,721	0	1,320	266,721	0	0	266,721
Total Other Supplemental at Risk Programs - Instruction	0	266,721	0	(75,360)	191,361	0	0	189,415
Other Supplemental at Risk Programs - Support Svcs								
424-240-103	0	\$ 180,986	0	3,563	\$ 184,549	0	0	184,549
Salaries	0	5,150	0	0	5,150	0	0	5,150
Other Purchased Services (400-500 series)	0	380	0	0	380	0	0	380
424-240-500	0	\$ 186,991	0	3,563	\$ 190,554	0	0	187,415
Other Objects	0	453,712	0	(72,217)	381,495	0	0	376,831
Total Other Supplemental at Risk Programs - Support Svcs	0	186,991	0	3,563	190,554	0	0	187,415
Total Other Supplemental / At Risk Programs	0	453,712	0	(72,217)	381,495	0	0	376,831
Community Services Programs/Operations								
800-330-500	360,444	0	44,735	0	405,229	0	0	404,729
Purchased Services (300-500 series)	316,096	0	(15,347)	0	300,749	0	0	299,017
Supplies and Materials	4,500	0	2,456	0	2,456	0	0	2,456
800-330-610	0	186,991	0	3,563	190,554	0	0	187,415
General Supplies	16,624,194	0	(1,182,444)	0	15,441,750	0	0	15,435,256
Total Community Services Programs/Operations	16,624,194	0	(8,250,159)	0	8,374,035	0	0	8,374,035
Undistributed Expenditures - Instruction:								
000-100-561	215,000	0	410,808	0	625,808	0	0	606,090
Tuition to Other LEAs Within the State - Regular	1,225,000	0	125,000	0	1,350,000	0	0	1,147,418
Tuition to Other LEAs Within the State - Special	18,750,000	0	4,447	0	18,754,447	0	0	17,793,050
Tuition to County Voc. School Dist. - Special	700,000	0	1,000	0	701,000	0	0	669,659
Tuition to County Voc. School Dist. - Regular	700,000	0	(40,985)	0	659,015	0	0	669,659
Tuition to CUSD & Regional Day Schools	3,250,000	0	398,534	0	3,648,534	0	0	3,485,390
Tuition to Private Schools for the Disabled - Within State	0	0	2,538,658	0	2,538,658	0	0	14,872,249
Tuition to Private Schools for the Disabled - Within State	13,250,000	0	0	0	13,250,000	0	0	15,788,658
Tuition to State Facilities	0	0	0	0	0	0	0	0
Tuition to Other State Facilities	0	0	0	0	0	0	0	0
Total Undistributed Expenditures - Instruction:	38,088,000	0	3,440,318	0	41,528,318	0	0	40,265,050
Undistributed Expenditures - Atrnad. & Social Work								
000-21-100	192,052	\$ 316,601	0	42,589	174,801	\$ 25,338	\$ 358,190	172,301
Salaries	207,571	\$ 350,957	0	(18,980)	222,310	\$ 4,242	\$ 331,977	222,310
Salaries of Secretarial and Clerical Assistants	189,255	\$ 118,500	0	71,469	192,808	\$ 74,422	\$ 189,869	192,808
Salaries of Family Liason and Comm. Parent Inq. Specialists	13,500	0	13,500	0	27,000	0	0	0
Purchased Professional - Educational Services	26,000	0	5,000	0	31,000	0	0	0
Other Purchased Services (400-500 series)	500	0	0	0	500	0	0	0
Supplies and Materials	818,061	\$ 1,174,551	0	0	818,061	\$ 700	\$ 2,087,440	809,516
Total Undistributed Expenditures - Atrnad. & Social Work	678,864	\$ 4,002,488	0	98,800	813,989	\$ 94,828	\$ 2,087,440	809,516
Undistributed Expenditures - Health Services								
000-213-105	50,536	\$ 49,251	0	(85,579)	55,061	\$ 4,540	\$ 3,916,879	575,614
Salaries of Secretarial and Clerical Assistants	94,049	0	4,525	0	98,574	0	0	53,411
Purchased Professional and Technical Services	183,968	0	(78,800)	0	105,168	0	0	103,168
Other Purchased Services (400-500 series)	41,760	0	(6,650)	0	35,110	0	0	0
Travel	0	6,850	0	(100)	6,750	0	0	0
Supplies and Materials	1,049,674	\$ 4,057,759	0	(84,754)	1,010,462	\$ 3,973,005	\$ 4,983,460	989,568
Total Undistributed Expenditures - Health Services	3,088,498	0	(140,100)	0	2,948,398	0	2,948,398	2,892,564
Undistributed Expenditures - Professional, Educational Services								
000-217-106	7,610,575	0	(362,868)	0	7,247,707	0	0	7,247,707
Salaries of Other Professional Staff	400,000	0	(42,000)	0	358,000	0	0	358,000
Other Salaries	833,340	0	(48,000)	0	785,340	0	0	785,340
Professional Fees	855,335	0	(72,868)	0	782,467	0	0	782,467
Professional Fees - Educational Services	855,335	0	(72,868)	0	782,467	0	0	782,467
Total Undistributed Expenditures - Other Support Svcs, Students - Extra Svcs.	15,000	\$ 8,550,302	0	(420,193)	14,580	\$ 8,130,107	\$ 8,130,107	14,580
Undistributed Expenditures - Guidance								
000-218-104	385,566	\$ 6,881,969	(24,412)	(139,580)	361,154	\$ 6,742,461	359,851	7,025,482
Salaries of Other Professional Staff	331,150	0	(9,619)	(23,071)	311,470	0	0	310,850
Other Salaries	33,416	0	50,322	0	83,738	0	0	83,738
Purchased Professional - Educational Services	32,700	\$ 3,000	(33,700)	(1,000)	2,000	\$ 2,000	2,000	1,325
Other Purchased Prof. and Tech. Services	275,000	0	20,784	0	295,784	0	0	295,784
Other Purchased Services (400-500 series)	15,000	0	0	0	15,000	0	0	12,000
Supplies and Materials	18,000	0	(5,748)	0	12,252	0	0	12,000
General Supplies	15,000	\$ 35,249	(9,238)	0	5,762	\$ 35,309	9,252	31,084
000-218-610	15,000	7,254,131	(9,238)	(163,579)	5,762	0	0	21,831
Total Undistributed Expenditures - Guidance	1,365,723	7,254,131	(33,860)	(163,579)	1,331,857	7,090,012	1,299,112	6,999,629

PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund
Undis. Expend. - Child Study Teams												
000-219-104	10,729,555	0	10,729,555	(340,574)	0	10,388,981	10,388,981	0	10,388,981	10,383,922	0	10,383,922
Salaries of Other Professional Staff	10,729,555	0	10,729,555	0	0	10,729,555	10,729,555	0	10,729,555	10,729,555	0	10,729,555
Salaries of Secretarial and Clerical Assistants	157,680	0	157,680	0	0	157,680	157,680	0	157,680	175,453	0	175,453
Travel	441,121	0	441,121	(35,200)	0	405,921	405,921	0	405,921	208,143	0	208,143
Other Purchased Services (400-500 series)	20,000	0	20,000	0	0	20,000	20,000	0	20,000	18,800	0	18,800
Total Undis. Expend. - Child Study Teams	11,204,856	0	11,204,856	(340,574)	0	10,864,282	10,864,282	0	10,864,282	10,830,572	0	10,830,572
Undis. Expend. - Improvement of Inst. Serv.												
000-221-100	1,485	0	1,485	0	0	1,485	1,485	0	1,485	0	0	0
Personnel Services - Salaries	1,485	0	1,485	0	0	1,485	1,485	0	1,485	0	0	0
000-221-104	2,886,938	0	2,886,938	(38,840)	0	2,848,098	2,848,098	0	2,848,098	2,748,637	0	2,748,637
Salaries of Other Professional Staff	2,886,938	0	2,886,938	(38,840)	0	2,848,098	2,848,098	0	2,848,098	2,748,637	0	2,748,637
000-221-105	898,085	0	898,085	38,811	0	936,896	936,896	0	936,896	906,870	0	906,870
Salaries of Secretarial and Clerical Assistants	898,085	0	898,085	38,811	0	936,896	936,896	0	936,896	906,870	0	906,870
000-221-106	1,700	0	1,700	0	0	1,700	1,700	0	1,700	1,700	0	1,700
Other Salaries for Instruction	1,700	0	1,700	0	0	1,700	1,700	0	1,700	1,700	0	1,700
000-221-110	95,456	0	95,456	0	0	95,456	95,456	0	95,456	95,456	0	95,456
Other Salaries for Support Services	95,456	0	95,456	0	0	95,456	95,456	0	95,456	95,456	0	95,456
000-221-120	192,321	0	192,321	(14,000)	0	178,321	178,321	0	178,321	178,321	0	178,321
Purchased Prof. Educational Services	192,321	0	192,321	(14,000)	0	178,321	178,321	0	178,321	178,321	0	178,321
000-221-130	253,000	0	253,000	(14,000)	0	239,000	239,000	0	239,000	239,000	0	239,000
Other Purch Prof and Tech. Services	253,000	0	253,000	(14,000)	0	239,000	239,000	0	239,000	239,000	0	239,000
000-221-500	446,250	0	446,250	0	0	446,250	446,250	0	446,250	446,250	0	446,250
Other Purch Services (400-500)	446,250	0	446,250	0	0	446,250	446,250	0	446,250	446,250	0	446,250
000-221-580	41,500	0	41,500	0	0	41,500	41,500	0	41,500	41,500	0	41,500
Miscellaneous Expenditures	41,500	0	41,500	0	0	41,500	41,500	0	41,500	41,500	0	41,500
000-221-600	195,008	0	195,008	3,800	0	198,808	198,808	0	198,808	193,159	0	193,159
Supplies and Materials	195,008	0	195,008	3,800	0	198,808	198,808	0	198,808	193,159	0	193,159
000-221-610	12,000	0	12,000	0	0	12,000	12,000	0	12,000	12,000	0	12,000
General Supplies	12,000	0	12,000	0	0	12,000	12,000	0	12,000	12,000	0	12,000
000-221-800	19,139	0	19,139	(13,365)	0	5,774	5,774	0	5,774	5,774	0	5,774
Other Objects	19,139	0	19,139	(13,365)	0	5,774	5,774	0	5,774	5,774	0	5,774
Total Undis. Expend. - Imp. Serv.	4,938,971	0	4,938,971	(28,115)	0	4,910,856	4,910,856	0	4,910,856	4,811,517	0	4,811,517
Undis. Expend. - Inst. Media Serv. Sch. Library												
000-222-100	776,364	0	776,364	124,334	0	900,748	900,748	0	900,748	894,076	0	894,076
Salaries	776,364	0	776,364	124,334	0	900,748	900,748	0	900,748	894,076	0	894,076
000-222-102	125,580	0	125,580	(62,643)	0	62,937	62,937	0	62,937	62,937	0	62,937
Salaries of Supervisors of Instruction	125,580	0	125,580	(62,643)	0	62,937	62,937	0	62,937	62,937	0	62,937
000-222-104	1,100,000	0	1,100,000	0	0	1,100,000	1,100,000	0	1,100,000	1,100,000	0	1,100,000
Salaries of Instructional and Technical Services	1,100,000	0	1,100,000	0	0	1,100,000	1,100,000	0	1,100,000	1,100,000	0	1,100,000
000-222-400	29,763	0	29,763	(2,555)	0	27,208	27,208	0	27,208	27,207	0	27,207
Professional Services (400-500 series)	29,763	0	29,763	(2,555)	0	27,208	27,208	0	27,208	27,207	0	27,207
000-222-600	11,500	0	11,500	(15,653)	0	(4,153)	(4,153)	0	(4,153)	63,379	0	59,226
Supplies and Materials	11,500	0	11,500	(15,653)	0	(4,153)	(4,153)	0	(4,153)	63,379	0	59,226
000-223-800	18,800	0	18,800	(1,800)	0	17,000	17,000	0	17,000	17,000	0	17,000
Other Objects - Sch. Library	18,800	0	18,800	(1,800)	0	17,000	17,000	0	17,000	17,000	0	17,000
Total Undis. Expend. - Edu. Media Serv. Sch. Library	2,400,999	0	2,400,999	(78,119)	0	2,322,880	2,322,880	0	2,322,880	2,321,475	0	2,321,475
Undis. Expend. - Instructional Staff Training Serv.												
000-223-104	102,307	0	102,307	445	0	102,752	102,752	0	102,752	102,752	0	102,752
Salaries of Other Professional Staff	102,307	0	102,307	445	0	102,752	102,752	0	102,752	102,752	0	102,752
000-223-105	27,200	0	27,200	0	0	27,200	27,200	0	27,200	3,160	0	3,160
Salaries of Secretarial and Clerical Assistants	27,200	0	27,200	0	0	27,200	27,200	0	27,200	3,160	0	3,160
000-223-106	3,480	0	3,480	(47,505)	0	(44,025)	(44,025)	0	(44,025)	1,000	0	1,000
Other Salaries for Instruction	3,480	0	3,480	(47,505)	0	(44,025)	(44,025)	0	(44,025)	1,000	0	1,000
000-223-120	71,000	0	71,000	24,039	0	95,039	95,039	0	95,039	48,864	0	48,864
Professional Services (400-500 series)	71,000	0	71,000	24,039	0	95,039	95,039	0	95,039	48,864	0	48,864
000-223-500	5,000	0	5,000	(2,500)	0	2,500	2,500	0	2,500	2,500	0	2,500
Other Purchased Services (400-500 series)	5,000	0	5,000	(2,500)	0	2,500	2,500	0	2,500	2,500	0	2,500
000-223-580	11,900	0	11,900	(5,495)	0	6,405	6,405	0	6,405	4,808	0	4,808
Travel	11,900	0	11,900	(5,495)	0	6,405	6,405	0	6,405	4,808	0	4,808
000-223-600	17,425	0	17,425	(16,025)	0	1,400	1,400	0	1,400	1,399	0	1,399
Supplies and Materials	17,425	0	17,425	(16,025)	0	1,400	1,400	0	1,400	1,399	0	1,399
000-223-800	18,800	0	18,800	(1,800)	0	17,000	17,000	0	17,000	17,000	0	17,000
Other Objects - Instructional Staff Training Serv.	18,800	0	18,800	(1,800)	0	17,000	17,000	0	17,000	17,000	0	17,000
Total Undis. Expend. - Instr. Staff Training Serv.	609,647	0	609,647	(29,964)	0	579,683	579,683	0	579,683	579,683	0	579,683
Undis. Expend. - Support Serv. - General Admin.												
000-230-100	896,376	0	896,376	(32,896)	0	863,480	863,480	0	863,480	859,016	0	859,016
Salaries	896,376	0	896,376	(32,896)	0	863,480	863,480	0	863,480	859,016	0	859,016
000-230-104	1,064,800	0	1,064,800	9,533	0	1,074,333	1,074,333	0	1,074,333	1,074,333	0	1,074,333
Salaries of Other Professional Staff	1,064,800	0	1,064,800	9,533	0	1,074,333	1,074,333	0	1,074,333	1,074,333	0	1,074,333
000-230-105	1,115,000	0	1,115,000	226,350	0	1,341,350	1,341,350	0	1,341,350	1,299,538	0	1,299,538
Salaries of Secretarial and Clerical Assistants	1,115,000	0	1,115,000	226,350	0	1,341,350	1,341,350	0	1,341,350	1,299,538	0	1,299,538
000-230-331	125,000	0	125,000	125,000	0	250,000	250,000	0	250,000	125,000	0	125,000
Legal Services	125,000	0	125,000	125,000	0	250,000	250,000	0	250,000	125,000	0	125,000
000-230-332	10,000	0	10,000	0	0	10,000	10,000	0	10,000	10,000	0	10,000
Audit Fees	10,000	0	10,000	0	0	10,000	10,000	0	10,000	10,000	0	10,000
000-230-334	15,000	0	15,000	(7,025)	0	8,975	8,975	0	8,975	15,000	0	15,000
Architect/Engineering Services	15,000	0	15,000	(7,025)	0	8,975	8,975	0	8,975	15,000	0	15,000
000-230-500	18,800	0	18,800	0	0	18,800	18,800	0	18,800	18,800	0	18,800
Other Purchased Services	18,800	0	18,800	0	0	18,800	18,800	0	18,800	18,800	0	18,800
000-230-530	740,200	0	740,200	3,607	0	743,807	743,807	0	743,807	720,870	0	720,870
Professional Services (400-500 series)	740,200	0	740,200	3,607	0	743,807	743,807	0	743,807	720,870		

PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund
Under, Expend. - Central Services												
000-251-100 Salaries	4,480,035	0	4,480,035	162,388	0	162,388	4,642,423	0	4,642,423	4,637,761	0	4,637,761
000-251-105 Salaries of Secretarial and Clerical Assistants	159,765	0	159,765	0	0	0	159,765	0	159,765	104,248	0	104,248
000-251-200 Salaries - Central Storage	2,500	0	2,500	0	0	0	2,500	0	2,500	2,500	0	2,500
000-251-220 Salaries of Maintenance	338,435	0	338,435	0	0	0	338,435	0	338,435	307,729	0	307,729
000-251-335 Purchased Professional Services - Public Relation	70,500	0	70,500	(9,252)	0	(9,252)	61,248	0	61,248	61,248	0	61,248
000-251-340 Other Purchased Services	204,300	0	204,300	(86,379)	0	(86,379)	117,921	0	117,921	117,428	0	117,428
000-251-500 Other Purchased Services	155,208	0	155,208	16,277	0	16,277	171,485	0	171,485	157,343	0	157,343
000-251-520 Other Purchased Services	10,250	0	10,250	14,055	0	14,055	24,305	0	24,305	21,210	0	21,210
000-251-590 Miscellaneous Purchased Services	3,250	0	3,250	2,500	0	2,500	5,750	0	5,750	5,750	0	5,750
000-251-600 Supplies and Materials	27,617	0	27,617	23,561	0	23,561	51,178	0	51,178	50,648	0	50,648
000-251-610 General Supplies	1,275	0	1,275	0	0	0	1,275	0	1,275	1,134	0	1,134
000-251-651 Interest on Current Loan	33,133	0	33,133	1,667	0	1,667	34,800	0	34,800	34,667	0	34,667
000-251-821 Interest on Long-Term Agreements	19,388	0	19,388	0	0	0	19,388	0	19,388	31,687	0	31,687
000-251-899 Miscellaneous Expenditures	19,388	0	19,388	(9,686)	0	(9,686)	9,702	0	9,702	9,142	0	9,142
Total Under, Expend. - Central Services	5,094,836	0	5,094,836	2,718	0	2,718	5,092,054	0	5,092,054	5,061,354	0	5,061,354
Under, Expend. - Admin Information Technology												
000-252-100 Salaries	668,037	0	668,037	32,653	0	32,653	700,690	0	700,690	678,728	0	678,728
000-252-105 Salaries of Secretarial and Clerical Assistants	98,308	0	98,308	47,339	0	47,339	145,647	0	145,647	145,647	0	145,647
000-252-340 Purchased Technical Services	1,433,983	0	1,433,983	42,893	0	42,893	1,476,876	0	1,476,876	1,459,033	0	1,459,033
000-252-500 Other Purchased Services (400-500 series)	26,000	0	26,000	(500)	0	(500)	25,500	0	25,500	25,500	0	25,500
000-252-580 Travel	4,000	0	4,000	0	0	0	4,000	0	4,000	4,000	0	4,000
000-252-590 Other Purchased Services	10,000	0	10,000	0	0	0	10,000	0	10,000	10,000	0	10,000
000-252-600 Supplies and Materials	516,455	0	516,455	(68,073)	0	(68,073)	448,382	0	448,382	448,118	0	448,118
Total Under, Expend. - Admin Information Technology	2,653,772	0	2,653,772	(13,534)	0	(13,534)	2,640,239	0	2,640,239	2,638,869	0	2,638,869
Under, Expend. - Required Maintenance on School Facilities												
000-261-100 Salaries	3,089,340	0	3,089,340	(864,173)	0	(864,173)	2,225,167	0	2,225,167	2,134,918	0	2,134,918
000-261-105 Salaries of Secretarial and Clerical Assistants	219,010	0	219,010	(98,010)	0	(98,010)	121,000	0	121,000	116,550	0	116,550
000-261-108 Uniforms - Maintenance	17,450	0	17,450	(800)	0	(800)	16,650	0	16,650	16,650	0	16,650
000-261-200 Purchased Prof & Tech Services	0	0	0	0	0	0	0	0	0	0	0	0
000-261-420 Cleaning, Repair and Maintenance Services	2,120,150	0	2,120,150	3,177	0	3,177	2,123,327	0	2,123,327	2,120,185	0	2,120,185
000-261-430 Transportation Services	1,500	0	1,500	0	0	0	1,500	0	1,500	1,500	0	1,500
000-261-580 Travel - Autos & Vehicles	4,635	0	4,635	(1,360)	0	(1,360)	3,275	0	3,275	3,040	0	3,040
000-261-600 Supplies and Materials	843,294	0	843,294	(297,832)	0	(297,832)	545,462	0	545,462	540,462	0	540,462
000-261-610 General Supplies	1,500	0	1,500	(1,967)	0	(1,967)	(467)	0	(467)	(467)	0	(467)
000-261-650 Other Purchased Services (400-500 series)	1,500	0	1,500	0	0	0	1,500	0	1,500	1,500	0	1,500
000-261-899 Miscellaneous Expenditures	57,890	0	57,890	0	0	0	57,890	0	57,890	57,890	0	57,890
Total Under, Expend. - Required Maintenance on School Facilities	6,537,149	0	6,537,149	(1,907,211)	0	(1,907,211)	5,029,935	0	5,029,935	5,019,775	0	5,019,775
Under, Expend. - Care & Upkeep of Grounds												
000-263-320 Cleaning, Repair and Maintenance Services	3,000	0	3,000	4,000	0	4,000	7,000	0	7,000	4,000	0	4,000
Total Under, Expend. - Care & Upkeep of Grounds	3,000	0	3,000	4,000	0	4,000	7,000	0	7,000	4,000	0	4,000
Under, Expend. - Custodial Services												
000-262-100 Salaries	753,665	0	753,665	1,356,489	0	1,356,489	2,110,154	0	2,110,154	2,108,664	0	2,108,664
000-262-105 Salaries of Secretarial and Clerical Assistants	0	0	0	181,624	0	181,624	181,624	0	181,624	179,895	0	179,895
000-262-107 Salaries of Non-Instructional Aides	24,750	0	24,750	0	0	0	24,750	0	24,750	24,750	0	24,750
000-262-200 Custodial Uniforms	8,219,240	0	8,219,240	654,944	0	654,944	8,874,184	0	8,874,184	8,851,837	0	8,851,837
000-262-420 Cleaning, Repair and Maintenance Services	5,940,916	0	5,940,916	(5,400)	0	(5,400)	5,935,516	0	5,935,516	5,935,516	0	5,935,516
000-262-444 Lease Purchased Programs - Energy Savings Improvement Program	900,916	0	900,916	10,634	0	10,634	911,550	0	911,550	911,550	0	911,550
000-262-490 Other Purchased Property Services	2,282,000	0	2,282,000	(483,642)	0	(483,642)	1,798,358	0	1,798,358	1,798,358	0	1,798,358
000-262-520 Insurance	800,000	0	800,000	0	0	0	800,000	0	800,000	800,000	0	800,000
000-262-580 Travel - Autos & Vehicles	2,500	0	2,500	(127,250)	0	(127,250)	425,250	0	425,250	431,560	0	431,560
000-262-590 Miscellaneous Purchased Services	865,000	0	865,000	(703,578)	0	(703,578)	161,424	0	161,424	158,772	0	158,772
000-262-621 General Supplies	1,300,000	0	1,300,000	(1,296)	0	(1,296)	1,298,704	0	1,298,704	2,707,566	0	2,707,566
000-262-622 Energy (Natural Gas)	2,409,984	0	2,409,984	427,257	0	427,257	2,837,241	0	2,837,241	2,700,000	0	2,700,000
000-262-623 Energy (Electricity)	2,132,263	0	2,132,263	2,443,338	0	2,443,338	4,575,601	0	4,575,601	4,575,601	0	4,575,601
Total Under, Expend. - Custodial Services	22,973,211	0	22,973,211	(659,232)	0	(659,232)	25,313,979	0	25,313,979	25,298,696	0	25,298,696
Under, Expend. - Security												
000-266-100 Salaries	864,439	0	864,439	105,609	0	105,609	970,048	0	970,048	963,301	0	963,301
000-266-105 Salaries of Secretarial and Clerical Assistants	127,210	0	127,210	(12,292)	0	(12,292)	114,918	0	114,918	114,918	0	114,918
000-266-200 Uniforms - Security	26,800	0	26,800	0	0	0	26,800	0	26,800	26,800	0	26,800
000-266-420 Cleaning, Repair and Maintenance Services	5,971,230	0	5,971,230	968,433	0	968,433	6,939,663	0	6,939,663	6,939,663	0	6,939,663
000-266-500 Other Purchased Services	40,000	0	40,000	65,250	0	65,250	105,250	0	105,250	105,250	0	105,250
000-266-600 Supplies and Materials	10,000	0	10,000	(4,411)	0	(4,411)	5,589	0	5,589	28,470	0	28,470
000-266-650 General Supplies	6,996,349	0	6,996,349	12,690	0	12,690	7,009,039	0	7,009,039	7,009,039	0	7,009,039
Total Under, Expend. - Security	36,531,809	0	36,531,809	(431,161)	0	(431,161)	41,524,384	0	41,524,384	41,524,384	0	41,524,384
Total Under, Expend. - Oper. & Maint. Of Plant	36,531,809	0	36,531,809	(431,161)	0	(431,161)	41,524,384	0	41,524,384	41,524,384	0	41,524,384
Total Under, Expend. - Oper. & Maint. Of Plant	36,531,809	0	36,531,809	(431,161)	0	(431,161)	41,524,384	0	41,524,384	41,524,384	0	41,524,384
Total Under, Expend. - Oper. & Maint. Of Plant	36,531,809	0	36,531,809	(431,161)	0	(431,161)	41,524,384	0	41,524,384	41,524,384	0	41,524,384

PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Fund	Object Code	Description	OPERATIONAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
			Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund
UNALLOCATED BENEFITS	000-270-107	Salaries of Non-Instructional Aides	75,000	-	\$ 75,000	-	-	0	75,000	0	75,000	0	0	75,000
	000-270-160	Sal. For Non-Trans. (Bet. Home and School) - Regular	357,510	0	357,510	-	-	0	357,510	0	357,510	0	0	357,510
	000-270-160	Management Fees - ESC & CTSA Transportation Programs	200,000	0	200,000	-	-	0	200,000	0	200,000	0	0	200,000
	000-270-581	Contract Services - (Between Home and School) - Vendors	4,350,000	0	4,350,000	-	-	0	4,350,000	0	4,350,000	0	0	4,350,000
	000-270-512	Contract Services - (Other than Between Home & School) - Vendors	58,701	\$ 446,264	504,965	(37,862)	-	467,103	408,702	0	408,702	383,782	0	749,484
	000-270-513	Contact Services - (Between Home and Sch) - Joint Agmts	6,169,263	0	6,169,263	-	-	0	6,169,263	0	6,169,263	4,006	0	10,175,266
	000-270-615	Cont. Serv (Spl. Ed. Students) - Joint Agmt	9,601	0	9,601	-	-	0	9,601	0	9,601	9,601	0	19,172,671
	000-270-517	Cont. Serv (Regular Students) - ESC & CTSA	1,545,000	0	1,545,000	-	-	0	1,545,000	0	1,545,000	1,238,008	0	2,783,008
	000-270-518	Cont. Serv (Spl. Ed. Students) - ESC & CTSA	3,900,000	0	3,900,000	-	-	0	3,900,000	0	3,900,000	1,306,932	0	5,206,932
	000-270-580	All. of Payments - (Between Home and School) - Vendors	531,000	0	531,000	-	-	0	531,000	0	531,000	373,470	0	904,470
	000-270-585	Cont. Serv - Add in Lieu Payments - Choice	125,000	0	125,000	-	-	0	125,000	0	125,000	7,667	0	132,667
	000-270-520	Auto Insurance	125,000	0	125,000	-	-	0	125,000	0	125,000	103,221	0	228,221
	000-270-593	Misc. Purchased Serv. - Transportation	1,200	0	1,200	-	-	0	1,200	0	1,200	8,571	0	9,771
000-270-593	Travel - (Between Home and School) - Vendors	5,000	0	5,000	-	-	0	5,000	0	5,000	4,201	0	9,201	
000-270-600	Supplies and Materials	5,000	0	5,000	-	-	0	5,000	0	5,000	4,201	0	9,201	
000-270-645	Transportation Supplies	55,000	0	55,000	-	-	0	55,000	0	55,000	65,000	0	120,000	
000-270-689	Miscellaneous Expenditures	100,000	0	100,000	-	-	0	100,000	0	100,000	409	0	100,409	
	Total Under Expend. - Student Transportation Serv.	17,596,173	446,264	17,992,437	(37,862)	-	17,954,575	18,190,183	408,702	18,593,885	18,138,571	409	18,539,954	
UNALLOCATED BENEFITS	120-100-270	Regular Programs - Instruction - Employee Benefits - Grades 6-8	31,528	0	31,528	-	-	0	31,528	0	31,528	0	0	31,528
	130-100-270	Regular Programs - Instruction - Employee Benefits - Grades 6-8	0	0	0	-	-	0	0	0	0	0	0	0
	2XX-100-270	Other Support Services - General Administration - Employee Benefits	637,983	0	637,983	-	-	0	637,983	0	637,983	0	0	637,983
	800-330-270	Community Services Programs - Operations - Employee Benefits	56,614	0	56,614	-	-	0	56,614	0	56,614	0	0	56,614
	000-211-270	Health Benefits	279,588	0	279,588	-	-	0	279,588	0	279,588	279,588	0	559,176
	000-211-270	Health Benefits	241,050	0	241,050	-	-	0	241,050	0	241,050	241,050	0	482,100
	000-211-270	Health Benefits	648,340	0	648,340	-	-	0	648,340	0	648,340	648,340	0	1,296,680
	000-216-250	Other Support Services - Students - Extracurricular Services - Employee Benefits	228,570	0	228,570	-	-	0	228,570	0	228,570	0	0	228,570
	000-217-270	Health Benefits	4,070,636	0	4,070,636	-	-	0	4,070,636	0	4,070,636	6,093,719	0	10,164,355
	000-218-270	Health Benefits	164,794	0	164,794	-	-	0	164,794	0	164,794	164,794	0	329,588
	000-218-250	Unemployment	2,285,570	0	2,285,570	-	-	0	2,285,570	0	2,285,570	2,019,546	0	4,305,116
	000-219-270	Health Benefits	2,019,546	0	2,019,546	-	-	0	2,019,546	0	2,019,546	2,019,546	0	4,039,092
	000-220-270	Unemployment	583,281	0	583,281	-	-	0	583,281	0	583,281	583,281	0	1,166,562
000-221-270	Educational Health Services - School Library - Employee Benefits	220,370	0	220,370	-	-	0	220,370	0	220,370	220,370	0	440,740	
000-222-250	Unemployment	106,964	0	106,964	-	-	0	106,964	0	106,964	1,035,897	0	1,142,861	
000-222-250	Unemployment	1,207,625	0	1,207,625	-	-	0	1,207,625	0	1,207,625	1,035,897	0	2,243,522	
000-223-270	Health Benefits	20,080	0	20,080	-	-	0	20,080	0	20,080	20,080	0	40,160	
000-230-270	Health Benefits	361,116	0	361,116	-	-	0	361,116	0	361,116	361,116	0	722,232	
000-240-270	Support Services - General Administration - Employee Benefits	0	0	0	-	-	0	0	0	0	0	0	0	
000-240-270	Support Services - Administration	0	0	0	-	-	0	0	0	0	0	0	0	
000-240-270	Health Benefits	0	0	0	-	-	0	0	0	0	0	0	0	
000-240-270	Support Services - Central Services - Employee Benefits	1,035,897	0	1,035,897	-	-	0	1,035,897	0	1,035,897	1,035,897	0	2,071,794	
000-240-270	Support Services - Admin. Info. Tech. - Employee Benefits	225,281	0	225,281	-	-	0	225,281	0	225,281	225,281	0	450,562	
000-240-270	Operation and Maintenance of Plant Services - Employee Benefits	0	0	0	-	-	0	0	0	0	0	0	0	
000-240-270	Health Benefits	0	0	0	-	-	0	0	0	0	0	0	0	
000-240-270	Health Benefits	0	0	0	-	-	0	0	0	0	0	0	0	
000-240-270	Support Services - Maintenance for School Facilities - Employee Benefits	897,455	0	897,455	-	-	0	897,455	0	897,455	897,455	0	1,794,910	
000-240-270	Support Services - Custodial Services - Employee Benefits	136,578	0	136,578	-	-	0	136,578	0	136,578	136,578	0	273,156	
000-240-270	Health Benefits	107,135	0	107,135	-	-	0	107,135	0	107,135	109,575	0	216,710	
000-270-270	Student Transportation Services - Employee Benefits	152,625	0	152,625	-	-	0	152,625	0	152,625	152,625	0	305,250	
	Total Unallocated Benefits	14,460,942	-	14,460,942	-	-	14,460,942	14,987,182	-	14,987,182	14,933,894	-	29,921,076	
UNALLOCATED BENEFITS	000-291-210	Group Insurance	8,991	0	8,991	-	-	0	8,991	0	8,991	0	0	8,991
	000-291-210	Health Benefits	4,100,000	2,278,713	6,378,713	159,886	-	1,598,886	22,491	2,498,579	2,498,579	0	0	4,997,158
	000-291-241	Other Retirement Contributions - Regular	7,437,255	0	7,437,255	-	-	0	7,437,255	0	7,437,255	6,956,613	0	14,393,868
	000-291-249	Other Retirement Contributions - ERIP	12,818	1,045,088	1,057,906	789,419	-	1,847,325	44,151	1,891,476	1,891,476	0	0	3,782,801
	000-291-250	Unemployment Compensation	100,000	0	100,000	-	-	0	100,000	0	100,000	0	0	200,000
	000-291-270	Health Benefits	1,500,000	0	1,500,000	-	-	0	1,500,000	0	1,500,000	1,844,525	0	3,344,525
	000-291-270	Health Benefits	53,450,537	0	53,450,537	-	-	0	53,450,537	0	53,450,537	53,450,537	0	106,901,074
	000-291-290	Other Employee Benefits	650,415	0	650,415	-	-	0	650,415	0	650,415	1,072,551	0	1,722,966
	000-291-299	Retirement Sick Pay	2,286,137	0	2,286,137	-	-	0	2,286,137	0	2,286,137	2,073,137	0	4,359,274
		Total Unallocated Benefits	16,145,678	3,323,801	19,469,479	949,305	-	2,648,821	24,621	5,172,613	5,172,613	57,254,461	0	114,796,553

PATKINSON PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET			BUDGET ADJUSTMENTS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund	Operating Fund 11-13	Blended Fund 15	Total Fund
PERSONAL SERVICES - EMPLOYEE BENEFITS												
On-Behalf TPAF Pension Contributions (Non-Budgeted)	0	0	\$	0	(5,711)	\$ (5,711)	0	0	0	0	0	0
On-Behalf TPAF Pension Non-Contributory Group Insurance	0	0	\$	0	4,300	\$ 4,300	0	0	0	0	0	0
On-Behalf TPAF Long Term Disability Insurance Contributions	0	0	\$	0	(241)	\$ (241)	0	0	0	0	0	0
On-Behalf TPAF Post Retirement Medical Benefits	0	0	\$	0	3,350	\$ 3,350	0	0	0	0	0	0
On-Behalf TPAF Post Retirement Life Insurance	0	0	\$	0	2,200	\$ 2,200	0	0	0	0	0	0
On-Behalf TPAF Social Security (Retirement - Non-Budgeted)	0	0	\$	0	2,400	\$ 2,400	0	0	0	0	0	0
TOTAL ON-BEHALF CONTRIBUTIONS	0	0	\$	0	2,209	\$ 2,209	0	0	0	0	0	0
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	0	0	\$	0	3,965	\$ 3,965	0	0	0	0	0	0
TOTAL UNDISTRIBUTED EXPENDITURES	30,613,521	150,000	\$ 31,113,521	188,111	2,293	\$ 190,404	198,111	953,911	1,041,154	657,078	1,700,232	2,741,386
TOTAL CURRENT EXPENDITURES	186,324,692.00	254,782,541	\$ 441,107,233	9,501,151.06	(9,221,899)	\$ 279,252.06	9,501,151.06	197,969,921.06	255,600,907.26	237,973,021	493,573,948	753,546,969
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
Class 1-5	0	\$ 39,450	\$ 39,450	0	0	\$ 0	0	0	0	0	0	0
XXX-200-730	0	24,500	\$ 24,500	0	0	\$ 0	0	0	0	0	0	0
Grades 9-12	123,000	\$ 27,000	\$ 150,000	19,070	0	\$ 18,829	142,070	0	\$ 18,829	142,069	0	160,899
Special Education - Instruction:	0	0	\$	0	0	\$	0	0	0	0	0	0
Classroom Resource Center	0	0	\$	0	0	\$	0	0	0	0	0	0
Undistributed Expenditures - General Admin	40,000	0	\$ 40,000	2,200	0	\$ 2,200	42,200	0	\$ 42,200	41,646	0	83,846
Undistributed Expenditures - Central Admin	0	0	\$	0	0	\$	0	0	0	0	0	0
Undistributed Expenditures - Technology	42,800	0	\$ 42,800	152,091	0	\$ 152,091	194,891	0	\$ 194,891	91,562	0	306,453
Undistributed Expenditures - Operation of Plant Services	150,000	0	\$ 150,000	20,000	0	\$ 20,000	170,000	0	\$ 170,000	40,587	0	210,587
Special Schools (All Programs)	400,000	0	\$ 400,000	0	0	\$ 0	400,000	0	\$ 400,000	396,333	0	796,333
Total Equipment	755,800	90,950	\$ 846,750	198,111	2,293	\$ 200,404	953,911	93,243	\$ 1,047,154	657,078	67,210	1,724,288
Facilities, Acquisition and Construction Services												
000-400-534	132,400	0	\$ 132,400	(2,400)	0	\$ (2,400)	130,000	0	\$ 130,000	0	0	0
Other Professional Services	0	0	\$	0	0	\$	0	0	\$	0	0	0
Construction Services	1,291,600	0	\$ 1,291,600	(71,600)	0	\$ (71,600)	1,220,000	0	\$ 1,220,000	381,522	0	1,601,522
Lease Purchase Agreements - Principal	350,218	0	\$ 350,218	0	0	\$ 0	350,218	0	\$ 350,218	0	0	350,218
Lease Purchase Agreements - Construction Services	1,058,800	0	\$ 1,058,800	(71,600)	0	\$ (71,600)	987,200	0	\$ 987,200	381,522	0	1,368,722
TOTAL CAPITAL OUTLAY	2,534,018	90,950	\$ 2,624,968	176,411	2,293	\$ 178,704	2,066,429	93,243	\$ 2,159,672	1,388,817	67,210	3,546,637
Accred. Even/Adult H.S./Post-Grad-Inst.												
601-100-101	104,448	0	\$ 104,448	0	0	\$ 0	104,448	0	\$ 104,448	101,077	0	205,525
Classroom Supplies	0	0	\$	0	0	\$	0	0	\$	0	0	0
Total Acad. Even/Adult H.S./Post-Grad-Inst.	104,448	0	\$ 104,448	0	0	\$ 0	104,448	0	\$ 104,448	101,077	0	205,525
Accred. Even/Adult H.S./Post-Grad-Supp. Serv.												
601-200-102	12,800	0	\$ 12,800	0	0	\$ 0	12,800	0	\$ 12,800	12,800	0	25,600
Salaries of Supervisors of Instruction	0	0	\$	0	0	\$	0	0	\$	0	0	0
Salaries of Secretarial and Clerical Assistants	7,350	0	\$ 7,350	0	0	\$ 0	7,350	0	\$ 7,350	7,350	0	14,700
Total Acad. Even/Adult H.S./Post-Grad-Supp. Serv.	12,800	0	\$ 12,800	0	0	\$ 0	12,800	0	\$ 12,800	12,800	0	25,600
Total Acad. Even/Adult H.S./Post-Grad.	129,108	0	\$ 129,108	0	0	\$ 0	129,108	0	\$ 129,108	121,191	0	250,299
Adult Education-Level-Instruction												
602-100-101	457,400	0	\$ 457,400	(37,367)	0	\$ (37,367)	420,033	0	\$ 420,033	412,535	0	832,568
Salaries of Teachers	0	0	\$	0	0	\$	0	0	\$	0	0	0
Secretarial and Clerical Salaries	8,200	0	\$ 8,200	(8,400)	0	\$ (8,400)	1,206	0	\$ 1,206	824	0	2,030
Total Adult Education-Level-Instruction	465,600	0	\$ 465,600	(45,767)	0	\$ (45,767)	421,239	0	\$ 421,239	413,669	0	834,903
Adult Education-Level-Support Serv.												
602-200-100	203,540	0	\$ 203,540	95,519	0	\$ 95,519	299,059	0	\$ 299,059	299,059	0	598,118
Salaries	0	0	\$	0	0	\$	0	0	\$	0	0	0
Other Salaries	5,250	0	\$ 5,250	(5,250)	0	\$ (5,250)	21,070	0	\$ 21,070	8,161	0	33,231
Salaries of Supervisors of Instruction	12,767	0	\$ 12,767	0	0	\$ 0	12,767	0	\$ 12,767	9,873	0	22,640
Salaries of Other Professional Staff - Guidance	105,558	0	\$ 105,558	549	0	\$ 549	106,107	0	\$ 106,107	50,052	0	156,159
Personal Services - Employee Benefits	1,200	0	\$ 1,200	0	0	\$ 0	1,200	0	\$ 1,200	1,200	0	2,400
Bus Transportation	1,400	0	\$ 1,400	0	0	\$ 0	1,400	0	\$ 1,400	1,400	0	2,800
Other	354,852	0	\$ 354,852	90,817	0	\$ 90,817	445,669	0	\$ 445,669	371,220	0	816,889
Total Adult Education-Level-Support Serv.	821,861	0	\$ 821,861	45,050	0	\$ 45,050	866,911	0	\$ 866,911	785,189	0	1,652,100
Total Adult Education-Level	1,310,969	0	\$ 1,310,969	(100,717)	0	\$ (100,717)	1,210,252	0	\$ 1,210,252	1,198,858	0	2,487,003
GED Test Centers												
600-300-610	8,784	0	\$ 8,784	0	0	\$ 0	8,784	0	\$ 8,784	8,784	0	17,568
GED Testing Salaries	9,436	0	\$ 9,436	0	0	\$ 0	9,436	0	\$ 9,436	9,436	0	18,872
General Supplies	18,220	0	\$ 18,220	0	0	\$ 0	18,220	0	\$ 18,220	18,208	0	36,428
Total GED Testing Centers	36,240	0	\$ 36,240	0	0	\$ 0	36,240	0	\$ 36,240	36,428	0	72,668
Total Special Schools	969,189	45,050	\$ 1,014,239	45,050	0	\$ 45,050	1,014,239	0	\$ 1,014,239	924,588	0	1,938,827
Total Special Schools	54,386,440	264,873,497	\$ 319,260,937	1,470,460	0	\$ 1,470,460	55,856,909	0	\$ 55,856,909	55,292,978	0	111,149,887
TOTAL EXPENDITURES	244,210,342	264,873,497	\$ 509,083,839	11,053,082	(9,219,407)	\$ 1,833,675	257,538,529	255,654,150	\$ 513,192,679	315,865,410	255,783,926	768,976,595

PATERSON PUBLIC SCHOOLS
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET		BUDGET ADJUSTMENTS		FINAL BUDGET		ACTUAL	
	Operating Fund 11-13	Blended Fund 15	Operating Fund 11-13	Blended Fund 15	Operating Fund 11-13	Blended Fund 15	Operating Fund 11-13	Blended Fund 15
Excess (Deficiency) of Revenues	\$ 249,081,246	\$ (284,873,497)	\$ (9,853,083)	\$ 9,219,407	\$ (2,908,840)	\$ (255,654,150)	\$ 243,711,369	\$ (233,755,692)
Other Financing Sources:								
Over (Under) Expenditures								
Operating Transfer In:								
Contrib to School Based Budgets - General Fund		255,453,054		(9,668,360)	(9,668,360)	245,784,694		243,959,633
Contrib to School Based Budgets - Spec. Rev. Fund		9,420,443		449,013	449,013	9,869,456		9,786,039
Operating Transfer Out:								
Transfer to Special Revenue Fund - Preschool Program	(2,275,105)				(2,275,105)		(2,275,105)	
Contribution to School Based Budgets	(155,453,054)		9,668,360		(245,784,694)		(243,959,633)	
Total Other Financing Sources:	(157,728,159)	(284,873,497)	9,668,360	(9,219,407)	(248,059,799)	(255,654,150)	(246,247,270)	(233,755,692)
Excess (Deficiency) of Revenues and Other Financing Sources								
Over (Under) Expenditures and Other Financing Sources (Use)	(8,646,913)		(184,722)	60	(1,106,740)		(2,523,369)	
Fund Balance, July 1	30,212,122				30,212,122		30,212,122	
Fund Balance, June 30	\$ 21,565,209	\$ -	\$ (184,722)	\$ 60	\$ (184,662)	\$ 19,105,382	\$ 27,688,753	\$ -

**PATERSON PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Local Sources	\$ -	182,992	182,992	122,778	60,214
State Sources	55,762,135	74,513	55,836,648	49,401,172	6,459,456
Federal Sources	28,100,615	12,182,095	40,282,710	34,558,570	5,700,159
Total Revenues	83,862,750	12,439,600	96,302,350	84,082,521	12,219,830
EXPENDITURES					
Instruction					
Salaries of Teachers	21,655,033	(12,595,159)	9,059,874	7,256,418	1,803,456
Other Salaries for Instruction	2,079,279	(188,532)	1,890,747	1,813,674	77,073
Purchased Professional - Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	9,805	277,799	287,604	181,289	106,315
Other Purchased Services (400-500 series)	1,165,905	818,132	1,984,037	1,590,884	393,154
General Supplies	141,075	2,221,815	2,362,890	1,780,482	582,409
Textbooks	14,517	(633)	13,884	12,566	1,318
Tuition	-	2,902,005	2,902,005	2,896,613	5,392
Other Objects	-	101,509	101,509	62,446	39,063
Total Instruction	25,065,614	(6,463,063)	18,602,551	15,594,372	3,008,179
Support Services					
Salaries of Other Professional Staff	3,321,449	2,080,244	5,401,693	4,409,059	1,061,335
Salaries of Supervisors of Instruction	621,235	3,225,187	3,846,422	3,691,914	85,808
Salaries of Secretarial and Clerical Asst.	184,246	253,992	438,238	407,564	30,674
Other Salaries	509,097	600,272	1,109,369	910,399	198,969
Personal Services - Employee Benefits	3,501,679	4,930,678	8,432,357	7,506,067	926,291
Purchased Educational Services - Contracted Pre-K	-	-	-	-	-
Purchased Professional - Educational Services	40,681,363	6,202,702	46,884,065	40,445,284	6,438,780
Other Purchased Professional Services	25,704	(484)	25,220	25,220	-
Purchased Technical Services	-	-	-	-	-
Rentals	50,000	-	50,000	5,590	44,410
Contr. Serv.-Trans. (Field Trips)	47,250	64,359	111,609	69,883	41,726
Travel	30,270	172,016	202,286	89,690	112,163
Other Purchased Services (400-500 series)	270,000	336,927	606,927	532,475	74,452
Supplies & Materials	134,400	285,145	419,545	368,098	51,446
Indirect Costs	-	53,632	53,632	47,821	6,286
Other Objects	-	159,949	159,949	131,453	28,454
Total Support Services	49,376,693	18,364,619	67,741,312	58,640,518	9,100,794
EXPENDITURES (CONT'D):					
EXPENDITURES (Continued)					
Facilities Acquisition and Construction Services					
Building	-	-	-	-	-
Instructional Equipment	-	89,032	89,032	51,572	37,460
Noninstructional Equipment	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	89,032	89,032	51,572	37,460
Transfer to Charter Schools	-	-	-	-	-
Sub-Total Expenditures	74,442,307	11,990,587	86,432,894	74,286,462	12,146,433
OTHER FINANCING SOURCES (USES)					
Transfer In from General Fund-Preschool Program	-	-	-	-	-
Transfer Out to School Based Budgets (General Fund)	(9,420,443)	(449,013)	(9,869,456)	(9,796,059)	(73,397)
Sub-total Other Financing Sources (Uses)	(9,420,443)	(449,013)	(9,869,456)	(9,796,059)	(73,397)
Total Outflows	83,862,750	12,439,600	96,302,350	84,082,521	12,219,830
Excess (Deficiency) of Revenues Over (Under)					
Expenditures and Other Financing Sources (Uses)	\$ -	0	-	-	(0)

PATERSON PUBLIC SCHOOLS
Required Supplementary Information
Budgetary Comparison Schedule
Note to Required Supplementary Information - Part II
Fiscal Year Ended June 30, 2019

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

		General Fund	Special Revenue Fund
Sources/inflows of resources			
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1]&[C-2]	497,625,850	84,082,521
Difference - budget to GAAP:			
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.		43,755,437	
The last state aid payment is recognized as revenue for budgetary purposes, and differs from GAAP which does not recognize this revenue until the subsequent year when the state recognizes the related expense (GASB 33).		(47,302,212)	
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2]	494,079,075	84,082,521
Uses/outflows of resources			
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]&[C-2]	569,647,336	84,082,521
Differences - budget to GAAP			
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.			
Current Year			
Prior Year			
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	569,647,336	84,082,521

**REQUIRED SUPPLEMENTARY
INFORMATION - PART III**

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

Fiscal Year Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered Payroll - PERS Employee's	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.68291000%	\$ 129,797,233	\$ 47,817,701	271.44%	52.08%
2016	0.69326000%	\$ 161,232,732	\$ 51,324,865	314.14%	94.63%
2017	0.76139191%	\$ 225,502,446	\$ 49,491,820	455.64%	100.77%
2018	0.71700873%	\$ 166,908,171	\$ 48,195,506	346.31%	90.77%
2019	0.69631896%	\$ 137,101,732	\$ 50,853,290	269.60%	83.06%

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

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

Fiscal Year Ending June 30,	Contractually Required Contribution		Contributions in Relations to the Contractually Required Contributions		Contribution Deficiency (Excess)	District's PERS Covered-Employee Payroll	Contributions as a Percentage of PERS Covered-Employee Payroll
	Contractually Required Contribution	Contractually Required Contribution	Contractually Required Contributions	Contractually Required Contributions			
2015	\$ 5,701,280	\$ 5,701,280	(5,701,280)	\$ -	\$ 47,817,701	11.92%	
2016	6,175,006	(6,175,006)	(6,175,006)	-	\$ 51,324,865	12.03%	
2017	6,764,097	(6,764,097)	(6,764,097)	-	\$ 49,491,820	13.67%	
2018	6,642,320	(6,642,320)	(6,642,320)	-	\$ 48,195,506	13.78%	
2019	6,926,124	(6,926,124)	(6,926,124)	-	\$ 50,853,290	13.62%	

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

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

Fiscal Year Ending June 30,	District's	District's	State's	District's	District's	Plan Fiduciary
	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability Associated with the District (Asset)	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its' Covered Payroll	Proportion of the Net Pension Liability
2015	0.68291000%	\$ -	\$ 994,021,760	182,518,825	271.40%	33.64%
2016	0.69326000%	-	1,170,320,277	187,722,451	314.10%	28.71%
2017	0.76139191%	-	1,446,584,813	185,974,289	455.60%	22.33%
2018	0.71700873%	-	1,278,093,973	183,543,987	696.34%	25.41%
2019	1.80511841%	-	1,148,377,556	194,564,329	590.23%	26.49%

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

PATERSON BOARD OF EDUCATION
Note to Required Schedules of Supplementary Information - Part III
Fiscal Year Ended June 30, 2019

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

Change in benefit terms

None

Change in assumptions

The calculation of the discount rate used to measure the total pension liability is dependent upon the long-term expected rate of return, and the municipal bond index rate. There was a change in the municipal bond index rate from the prior measurement date (3.58%) to the current measurement date (3.87%), resulting in a change in the discount rate from 5.00% to 5.66%. This change in the discount rate is considered to be a change in actuarial assumptions under GASBS No. 68.

TEACHERS PENSION AND ANNUITY FUND (TPAF)

Change in benefit terms

Change in assumptions

The calculation of the discount rate used to measure the total pension liability is dependent upon the long-term expected rate of return, and the municipal bond index rate. There was a change in the municipal bond index rate from the prior measurement date (2.58%) to the current measurement date (3.87%), resulting in a change in the discount rate from 4.25% to 4.86%. This change in the discount rate is considered to be a change in actuarial assumptions under GASBS No. 68.

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

	2019	2018
Total OPEB Liability		
Service Costs	\$ 35,188,086	\$ 42,338,713
Interest on Total OPEB Liability	35,432,980	30,561,839
Difference between Expected and Actual Experience	(92,799,866)	
Changes in Assumptions	(94,872,900)	(126,928,215)
Contribution from the Member	764,047	823,154
Gross Benefit Payments	(22,106,814)	(22,354,633)
Net Changes in total Share of OPEB Liability	(138,394,467)	(75,559,142)
Total OPEB Liability - Beginning	965,137,498	1,040,696,640
Total OPEB Liability - Ending	\$ 826,743,031	\$ 965,137,498
District's Proportionate Share of OPEB Liability	\$ -	\$ -
State's Proportionate Share of OPEB Liability	826,743,031	965,137,498
Total OPEB Liability - Ending	\$ 826,743,031	\$ 965,137,498
District's Covered Employee Payroll	\$ 245,417,619	\$ 183,543,987
Districts' Proportionate Share of the Total OPEB Liability as a Percentage of its Covered Payroll	0%	0%

Notes to Schedule:

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

Change in benefit terms None

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

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

Supplementary Schedules

SCHOOL LEVEL SCHEDULES

BLENDED RESOURCE FUND

PATERSON PUBLIC SCHOOLS
Combining Balance Sheet
General Fund
June 30, 2019

	<u>Operating Fund</u>	<u>Blended Resoure Fund</u>	<u>Total General Funds</u>
ASSETS			
Cash and cash equivalents			
Checking	(2,286,544)	4,760,779	2,474,235
Accounts Receivable -			
Tuition	622,409		622,409
Interfunds	5,927,277	44,912	5,972,189
Intergovernmental - State	48,129,806		48,129,806
Other receivables	12,302,652	19,262	12,321,914
Total assets	<u>64,695,600</u>	<u>4,824,953</u>	<u>69,520,553</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	17,472,498	2,736,566	20,209,064
Compesated Absences Payable	1,507,988		1,507,988
Judgements Payable-Workers Compensation	4,580,805		4,580,805
Loans Payable	15,000,000		15,000,000
Accrued salaries & benefits	270,617	263,326	533,943
Total liabilities	<u>38,831,908</u>	<u>2,999,892</u>	<u>41,831,800</u>
Fund Balances:			
Restricted for:			
Excess Surplus - current year	1,712,308		1,712,308
Excess Surplus - prior year - designated for subsequent year's expenditures	7,789,533		7,789,533
Capital reserve account	1,879,263		1,879,263
Emergency reserve account	1,000,000		1,000,000
Year-end Encumbrances	656,890		656,890
Designated by the BOE for subsequent year's expenditures	3,700,192		3,700,192
Unassigned:			
General fund	9,125,506	1,825,061	10,950,567
Total Fund balances	<u>25,863,692</u>	<u>1,825,061</u>	<u>27,688,753</u>
Total liabilities and fund balances	<u>64,695,600</u>	<u>4,824,953</u>	<u>69,520,553</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

District-Wide

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 245,784,694		\$ 243,988,822	\$ 1,795,872
General Fund Reserve for Encumbrances at June 30, 2019	\$ -		-	-
Combined General Fund Contribution	\$ 245,784,694	96%	\$ 243,988,822	1,795,872
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	\$ 8,949,876		\$ 8,882,437	67,439
Title I, Part A - June 30, 2019 Deferred Revenue	\$ -		-	-
	<u>8,949,876</u>	<u>3.50%</u>	<u>8,882,437</u>	<u>67,439</u>
Title III, Part A: <i>English Language Acq</i>	\$ 919,580		\$ 913,622	5,958
Title III, Part A - June 30, 2019 Deferred Revenue	\$ -		-	-
	<u>919,580</u>	<u>0.36%</u>	<u>913,622</u>	<u>5,958</u>
Total Restricted Federal Resources	\$ 9,869,456	3.86%	9,796,059	73,397
Totals	\$ 255,654,150	100.00%	\$ 253,783,926	\$ 1,870,224

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

School: No. 1

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,468,914		\$ 2,444,868	\$ 24,046
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	2,468,914	96.17%	2,444,868	24,046
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	87,420		86,436	984
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	87,420	3.40%	86,436	984
Title III, Part A: <i>English Language Acq</i>	11,125		10,932	193
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	11,125	0.43%	10,932	193
Total Restricted Federal Resources	98,545	3.83%	97,368	1,177
Totals	<u>\$ 2,567,459</u>	<u>100.00%</u>	<u>\$ 2,542,237</u>	<u>\$ 25,221</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 2

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,097,604		\$ 6,069,001	\$ 28,603
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>6,097,604</u>	<u>96.72%</u>	<u>6,069,001</u>	<u>28,603</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	183,520		182,597	923
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>183,520</u>	<u>2.91%</u>	<u>182,597</u>	<u>923</u>
Title III, Part A: <i>Eenglish Language Acq</i>	23,354		23,217	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>23,354</u>	<u>0.37%</u>	<u>23,217</u>	<u>137</u>
Total Restricted Federal Resources	<u>206,874</u>	<u>3.28%</u>	<u>205,814</u>	<u>1,060</u>
Totals	<u>\$ 6,304,478</u>	<u>100.00%</u>	<u>\$ 6,274,815</u>	<u>\$ 29,663</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 3

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,610,733		\$ 3,599,207	\$ 11,526
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>3,610,733</u>	<u>96.05%</u>	<u>3,599,207</u>	<u>11,526</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	131,750		131,153	597
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>131,750</u>	<u>3.50%</u>	<u>131,153</u>	<u>597</u>
Title III, Part A: <i>English Language Acq</i>	16,766		16,863	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>16,766</u>	<u>0.45%</u>	<u>16,863</u>	<u>(97)</u>
Total Restricted Federal Resources	<u>148,516</u>	<u>3.95%</u>	<u>148,016</u>	<u>500</u>
Totals	<u>\$ 3,759,249</u>	<u>100.00%</u>	<u>\$ 3,747,223</u>	<u>\$ 12,026</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 4

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,670,538		\$ 4,627,472	\$ 43,066
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>4,670,538</u>	<u>96.64%</u>	<u>4,627,472</u>	<u>43,066</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	144,150		142,693	1,457
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>144,150</u>	<u>2.98%</u>	<u>142,693</u>	<u>1,457</u>
Title III, Part A: <i>English Language Acq</i>	18,344		18,196	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>18,344</u>	<u>0.38%</u>	<u>18,196</u>	<u>148</u>
Total Restricted Federal Resources	<u>162,494</u>	<u>3.36%</u>	<u>160,889</u>	<u>1,605</u>
Totals	<u>\$ 4,833,033</u>	<u>100.00%</u>	<u>\$ 4,788,361</u>	<u>\$ 44,671</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 5

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,758,052		\$ 6,711,525	\$ 46,527
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>6,758,052</u>	<u>96.38%</u>	<u>6,711,525</u>	<u>46,527</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	225,060		223,532	
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>225,060</u>	<u>3.21%</u>	<u>223,532</u>	<u>1,528</u>
Title III, Part A: <i>English Language Acq</i>	28,641		28,551	90
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>28,641</u>	<u>0.41%</u>	<u>28,551</u>	<u>90</u>
Total Restricted Federal Resources	<u>253,701</u>	<u>3.62%</u>	<u>252,083</u>	<u>1,618</u>
Totals	<u>\$ 7,011,752</u>	<u>100.00%</u>	<u>\$ 6,963,607</u>	<u>\$ 48,145</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 6/APA

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,156,575		\$ 5,088,038	
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>5,156,575</u>	<u>96.65%</u>	<u>5,088,038</u>	<u>68,537</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	158,720		156,353	\$ 2,367
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>158,720</u>	<u>2.97%</u>	<u>156,353</u>	<u>2,367</u>
Title III, Part A: <i>English Language Acq</i>	20,198		20,005	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>20,198</u>	<u>0.38%</u>	<u>20,005</u>	<u>193</u>
Total Restricted Federal Resources	<u>178,918</u>	<u>3.35%</u>	<u>176,358</u>	<u>2,560</u>
Totals	<u>\$ 5,335,493</u>	<u>100.00%</u>	<u>\$ 5,264,395</u>	<u>\$ 71,098</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 7

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,613,964		\$ 2,592,918	\$ 21,046
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>2,613,964</u>	<u>96.69%</u>	<u>2,592,918</u>	<u>21,046</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	79,360		78,841	519
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>79,360</u>	<u>2.94%</u>	<u>78,841</u>	<u>519</u>
Title III, Part A: <i>English Language Acq</i>	10,099		9,922	177
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>10,099</u>	<u>0.37%</u>	<u>9,922</u>	<u>177</u>
Total Restricted Federal Resources	<u>89,459</u>	<u>3.31%</u>	<u>88,763</u>	<u>696</u>
Totals	<u>\$ 2,703,424</u>	<u>100.00%</u>	<u>\$ 2,681,682</u>	<u>\$ 21,742</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 8

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,522,842		\$ 4,484,540	\$ 38,302
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>4,522,842</u>	<u>96.17%</u>	<u>4,484,540</u>	<u>38,302</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	159,650		158,080	1,570
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>159,650</u>	<u>3.39%</u>	<u>158,080</u>	<u>1,570</u>
Title III, Part A: <i>English Language Acq</i>	20,317		20,051	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>20,317</u>	<u>0.43%</u>	<u>20,051</u>	<u>266</u>
Total Restricted Federal Resources	<u>179,967</u>	<u>3.82%</u>	<u>178,131</u>	<u>1,836</u>
Totals	<u>\$ 4,702,809</u>	<u>99.99%</u>	<u>\$ 4,663,138</u>	<u>\$ 39,671</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No.9

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 8,086,187		\$ 8,058,809	
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>8,086,187</u>	<u>96.38%</u>	<u>8,058,809</u>	<u>27,378</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	266,910		265,896	\$ 1,014
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>266,910</u>	<u>3.18%</u>	<u>265,896</u>	<u>1,014</u>
Title III, Part A: <i>Eenglish Language Acq</i>	36,652		36,791	(139)
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>36,652</u>	<u>0.44%</u>	<u>36,791</u>	<u>(139)</u>
Total Restricted Federal Resources	<u>303,562</u>	<u>3.62%</u>	<u>302,687</u>	<u>875</u>
Totals	<u>\$ 8,389,749</u>	<u>100.00%</u>	<u>\$ 8,361,495</u>	<u>\$ 28,253</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 10

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,841,670		\$ 4,806,240	\$ 35,430
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>4,841,670</u>	<u>95.79%</u>	<u>4,806,240</u>	<u>35,430</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	189,410		188,155	1,255
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>189,410</u>	<u>3.75%</u>	<u>188,155</u>	<u>1,255</u>
Title III, Part A: <i>English Language Acq</i>	24,104		24,084	20
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>24,104</u>	<u>0.48%</u>	<u>24,084</u>	<u>20</u>
Total Restricted Federal Resources	<u>213,514</u>	<u>4.23%</u>	<u>212,239</u>	<u>1,275</u>
Totals	<u>\$ 5,055,184</u>	<u>100.02%</u>	<u>\$ 5,017,475</u>	<u>\$ 37,708</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 11

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 243,050		\$ 229,947	\$ 13,103
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	243,050	100.00%	229,947	13,103
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2019 Deferred Revenue	-	0.00%	-	-
Title III, Part A: <i>English Language Acq</i>	-		-	-
Title III, Part A - June 30, 2019 Deferred Revenue	-	0.00%	-	-
Total Restricted Federal Resources	-	0.00%	-	-
Totals	\$ 243,050	100.00%	\$ 229,947	\$ 13,104

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 12

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,075,857		\$ 5,047,201	\$ 28,656
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>5,075,857</u>	<u>96.52%</u>	<u>5,047,201</u>	<u>28,656</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	162,130		161,059	1,071
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>162,130</u>	<u>3.08%</u>	<u>161,059</u>	<u>1,071</u>
Title III, Part A: <i>Eenglish Language Acq</i>	20,632		20,394	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>20,632</u>	<u>0.39%</u>	<u>20,394</u>	<u>238</u>
Total Restricted Federal Resources	<u>182,762</u>	<u>3.47%</u>	<u>181,453</u>	<u>1,309</u>
Totals	<u>\$ 5,258,619</u>	<u>99.99%</u>	<u>\$ 5,229,176</u>	<u>\$ 29,443</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 13

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,445,065		\$ 4,430,908	\$ 14,157
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	4,445,065	95.90%	4,430,908	14,157
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	168,640		168,180	460
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>168,640</u>	<u>3.64%</u>	<u>168,180</u>	<u>460</u>
Title III, Part A: <i>English Language Acq</i>	21,461		21,254	207
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>21,461</u>	<u>0.46%</u>	<u>21,254</u>	<u>207</u>
Total Restricted Federal Resources	190,101	4.10%	189,434	667
Totals	\$ 4,635,166	100.00%	\$ 4,620,342	\$ 14,823

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 14

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,484,759		\$ 2,452,317	\$ 32,442
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>2,484,759</u>	<u>96.07%</u>	<u>2,452,317</u>	<u>32,442</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	90,210		89,087	1,123
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>90,210</u>	<u>3.49%</u>	<u>89,087</u>	<u>1,123</u>
Title III, Part A: <i>Eenglish Language Acq</i>	11,480		11,232	248
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>11,480</u>	<u>0.44%</u>	<u>11,232</u>	<u>248</u>
Total Restricted Federal Resources	<u>101,690</u>	<u>3.93%</u>	<u>100,319</u>	<u>1,371</u>
Totals	<u>\$ 2,586,449</u>	<u>100.00%</u>	<u>\$ 2,552,636</u>	<u>\$ 33,813</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 15

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,667,252		\$ 5,642,307	\$ 24,945
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>5,667,252</u>	<u>96.29%</u>	<u>5,642,307</u>	<u>24,945</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	194,370		193,370	1,000
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>194,370</u>	<u>3.30%</u>	<u>193,370</u>	<u>1,000</u>
Title III, Part A: <i>English Language Acq</i>	24,735		24,611	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>24,735</u>	<u>0.42%</u>	<u>24,611</u>	<u>124</u>
Total Restricted Federal Resources	<u>219,105</u>	<u>3.72%</u>	<u>217,981</u>	<u>1,124</u>
Totals	<u>\$ 5,886,357</u>	<u>100.01%</u>	<u>\$ 5,859,702</u>	<u>\$ 26,655</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 18 Includes ELC 66

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,082,867		\$ 6,051,889	\$ 30,978
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>6,082,867</u>	<u>94.38%</u>	<u>6,051,889</u>	<u>30,978</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	322,090		320,613	1,477
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>322,090</u>	<u>5.00%</u>	<u>320,613</u>	<u>1,477</u>
Title III, Part A: <i>Eenglish Language Acq</i>	41,116		41,038	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>41,116</u>	<u>0.64%</u>	<u>41,038</u>	<u>78</u>
Total Restricted Federal Resources	<u>363,206</u>	<u>5.64%</u>	<u>361,651</u>	<u>1,555</u>
Totals	<u>\$ 6,446,073</u>	<u>100.02%</u>	<u>\$ 6,412,258</u>	<u>\$ 33,815</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 19

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,561,675		\$ 3,521,548	\$ 40,127
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>3,561,675</u>	<u>96.42%</u>	<u>3,521,548</u>	<u>40,127</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	117,180		115,778	1,402
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>117,180</u>	<u>3.17%</u>	<u>115,778</u>	<u>1,402</u>
Title III, Part A: <i>English Language Acq</i>	14,912		14,609	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>14,912</u>	<u>0.40%</u>	<u>14,609</u>	<u>303</u>
Total Restricted Federal Resources	<u>132,092</u>	<u>3.57%</u>	<u>130,387</u>	<u>1,705</u>
Totals	<u>\$ 3,693,767</u>	<u>99.99%</u>	<u>\$ 3,652,300</u>	<u>\$ 41,467</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 20

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,274,566		\$ 5,214,923	\$ 59,643
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>5,274,566</u>	<u>96.76%</u>	<u>5,214,923</u>	<u>59,643</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	156,550		154,680	1,870
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>156,550</u>	<u>2.87%</u>	<u>154,680</u>	<u>1,870</u>
Title III, Part A: <i>English Language Acq</i>	19,922		19,941	(19)
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>19,922</u>	<u>0.37%</u>	<u>19,941</u>	<u>(19)</u>
Total Restricted Federal Resources	<u>176,472</u>	<u>3.24%</u>	<u>174,621</u>	<u>1,851</u>
Totals	<u>\$ 5,451,038</u>	<u>100.00%</u>	<u>\$ 5,389,544</u>	<u>\$ 61,494</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 21

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,416,160		\$ 6,402,442	\$ 13,718
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>6,416,160</u>	<u>95.85%</u>	<u>6,402,442</u>	<u>13,718</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	247,070		246,479	591
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>247,070</u>	<u>3.69%</u>	<u>246,479</u>	<u>591</u>
Title III, Part A: <i>Eenglish Language Acq</i>	31,442		31,394	48
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>31,442</u>	<u>0.47%</u>	<u>31,394</u>	<u>48</u>
Total Restricted Federal Resources	<u>278,512</u>	<u>4.16%</u>	<u>277,873</u>	<u>639</u>
Totals	<u>\$ 6,694,672</u>	<u>100.01%</u>	<u>\$ 6,679,648</u>	<u>\$ 15,024</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 24

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,318,469		\$ 6,259,487	\$ 58,982
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>6,318,469</u>	<u>95.46%</u>	<u>6,259,487</u>	<u>58,982</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	266,910		264,254	2,656
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>266,910</u>	<u>4.03%</u>	<u>264,254</u>	<u>2,656</u>
Title III, Part A: <i>English Language Acq</i>	33,966		33,442	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>33,966</u>	<u>0.51%</u>	<u>33,442</u>	<u>524</u>
Total Restricted Federal Resources	<u>300,876</u>	<u>4.54%</u>	<u>297,696</u>	<u>3,180</u>
Totals	<u>\$ 6,619,345</u>	<u>100.00%</u>	<u>\$ 6,557,183</u>	<u>\$ 62,162</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 25

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 5,101,864		\$ 5,060,905	\$ 40,959
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>5,101,864</u>	<u>96.03%</u>	<u>5,060,905</u>	<u>40,959</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	187,730		186,036	1,694
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>187,730</u>	<u>3.53%</u>	<u>186,036</u>	<u>1,694</u>
Title III, Part A: <i>English Language Acq</i>	22,999		22,662	337
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>22,999</u>	<u>0.43%</u>	<u>22,662</u>	<u>337</u>
Total Restricted Federal Resources	<u>210,729</u>	<u>3.96%</u>	<u>208,698</u>	<u>2,031</u>
Totals	<u>\$ 5,312,594</u>	<u>99.99%</u>	<u>\$ 5,270,129</u>	<u>\$ 42,464</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 26

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,200,387		\$ 4,173,782	
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>4,200,387</u>	<u>95.46%</u>	<u>4,173,782</u>	<u>26,605</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	177,320		176,203	\$ 1,117
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>177,320</u>	<u>4.03%</u>	<u>176,203</u>	<u>1,117</u>
Title III, Part A: <i>English Language Acq</i>	22,565		22,299	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>22,565</u>	<u>0.51%</u>	<u>22,299</u>	<u>266</u>
Total Restricted Federal Resources	<u>199,885</u>	<u>4.54%</u>	<u>198,502</u>	<u>1,383</u>
Totals	<u>\$ 4,400,272</u>	<u>100.00%</u>	<u>\$ 4,372,283</u>	<u>\$ 27,989</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 27

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,811,832		\$ 6,780,128	\$ 31,704
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>6,811,832</u>	<u>95.91%</u>	<u>6,780,128</u>	<u>31,704</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	264,120		262,977	1,143
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>264,120</u>	<u>3.72%</u>	<u>262,977</u>	<u>1,143</u>
Title III, Part A: <i>English Language Acq</i>	26,030		26,156	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>26,030</u>	<u>0.37%</u>	<u>26,156</u>	<u>(126)</u>
Total Restricted Federal Resources	<u>290,150</u>	<u>4.09%</u>	<u>289,133</u>	<u>1,017</u>
Totals	<u>\$ 7,101,982</u>	<u>100.00%</u>	<u>\$ 7,069,261</u>	<u>\$ 32,721</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 28

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,978,920		\$ 4,940,370	\$ 38,550
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>4,978,920</u>	<u>96.59%</u>	<u>4,940,370</u>	<u>38,550</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	155,930		154,978	952
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>155,930</u>	<u>3.03%</u>	<u>154,978</u>	<u>952</u>
Title III, Part A: <i>English Language Acq</i>	19,843		19,436	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>19,843</u>	<u>0.38%</u>	<u>19,436</u>	<u>407</u>
Total Restricted Federal Resources	<u>175,773</u>	<u>3.41%</u>	<u>174,414</u>	<u>1,359</u>
Totals	<u>\$ 5,154,694</u>	<u>100.00%</u>	<u>\$ 5,114,785</u>	<u>\$ 39,909</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 29

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,815,724		\$ 2,781,641	\$ 34,083
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>2,815,724</u>	<u>96.50%</u>	<u>2,781,641</u>	<u>34,083</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	90,830		89,647	1,183
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>90,830</u>	<u>3.11%</u>	<u>89,647</u>	<u>1,183</u>
Title III, Part A: <i>English Language Acq</i>	11,559		11,530	29
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>11,559</u>	<u>0.40%</u>	<u>11,530</u>	<u>29</u>
Total Restricted Federal Resources	<u>102,389</u>	<u>3.51%</u>	<u>101,177</u>	<u>1,212</u>
Totals	<u>\$ 2,918,113</u>	<u>100.01%</u>	<u>\$ 2,882,529</u>	<u>\$ 35,584</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 30 MLK

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 8,239,340		\$ 8,211,380	\$ 27,960
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>8,239,340</u>	<u>97.15%</u>	<u>8,211,380</u>	<u>27,960</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	212,350		211,307	1,043
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>212,350</u>	<u>2.50%</u>	<u>211,307</u>	<u>1,043</u>
Title III, Part A: <i>English Language Acq</i>	29,274		29,583	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>29,274</u>	<u>0.35%</u>	<u>29,583</u>	<u>(309)</u>
Total Restricted Federal Resources	<u>241,624</u>	<u>2.85%</u>	<u>240,890</u>	<u>734</u>
Totals	<u>\$ 8,480,964</u>	<u>100.00%</u>	<u>\$ 8,452,270</u>	<u>\$ 28,695</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 33 EWK

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,484,165		\$ 3,463,693	\$ 20,472
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>3,484,165</u>	<u>96.22%</u>	<u>3,463,693</u>	<u>20,472</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	124,310		123,472	838
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>124,310</u>	<u>3.43%</u>	<u>123,472</u>	<u>838</u>
Title III, Part A: <i>English Language Acq</i>	12,600		12,599	1
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>12,600</u>	<u>0.35%</u>	<u>12,599</u>	<u>1</u>
Total Restricted Federal Resources	<u>136,910</u>	<u>3.78%</u>	<u>136,071</u>	<u>839</u>
Totals	<u>\$ 3,621,075</u>	<u>100.00%</u>	<u>\$ 3,599,763</u>	<u>\$ 21,313</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 34 RC

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 2,784,703		\$ 2,756,271	\$ 28,432
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>2,784,703</u>	<u>95.99%</u>	<u>2,756,271</u>	<u>28,432</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	103,230		102,222	1,008
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>103,230</u>	<u>3.56%</u>	<u>102,222</u>	<u>1,008</u>
Title III, Part A: <i>English Language Acq</i>	13,137		12,921	216
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>13,137</u>	<u>0.45%</u>	<u>12,921</u>	<u>216</u>
Total Restricted Federal Resources	<u>116,367</u>	<u>4.01%</u>	<u>115,143</u>	<u>1,224</u>
Totals	<u>\$ 2,901,069</u>	<u>100.00%</u>	<u>\$ 2,871,415</u>	<u>\$ 29,655</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 36 Alexander Hamilton Acad

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,594,060		\$ 4,547,691	\$ 46,369
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	4,594,060	95.91%	4,547,691	46,369
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	173,910		172,121	1,789
Title I, Part A - June 30, 2019 Deferred Revenue	173,910	3.63%	172,121	1,789
Title III, Part A: <i>English Language Acq</i>	22,131		21,811	
Title III, Part A - June 30, 2019 Deferred Revenue	22,131	0.46%	21,811	320
Total Restricted Federal Resources	196,041	4.09%	193,932	2,109
Totals	<u>\$ 4,790,101</u>	<u>100.00%</u>	<u>\$ 4,741,624</u>	<u>\$ 48,477</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 40 Urban Leadership

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,580,908		\$ 1,563,682	\$ 17,226
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	1,580,908	97.05%	1,563,682	17,226
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	42,780		42,375	405
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	42,780	2.63%	42,375	405
Title III, Part A: <i>English Language Acq</i>	5,444		5,317	127
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	5,444	0.33%	5,317	127
Total Restricted Federal Resources	48,224	2.96%	47,692	532
Totals	<u>\$ 1,629,133</u>	<u>100.01%</u>	<u>\$ 1,611,213</u>	<u>\$ 17,920</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 41 Dale Ave

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,215,878		\$ 4,192,569	\$ 23,309
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>4,215,878</u>	<u>97.08%</u>	<u>4,192,569</u>	<u>23,309</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	112,840		112,286	554
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>112,840</u>	<u>2.60%</u>	<u>112,286</u>	<u>554</u>
Title III, Part A: <i>English Language Acq</i>	14,360		14,252	108
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>14,360</u>	<u>0.33%</u>	<u>14,252</u>	<u>108</u>
Total Restricted Federal Resources	<u>127,200</u>	<u>2.93%</u>	<u>126,538</u>	<u>662</u>
Totals	<u>\$ 4,343,078</u>	<u>100.01%</u>	<u>\$ 4,318,675</u>	<u>\$ 24,403</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 52 Rosa Parks High School

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 4,178,107		\$ 4,145,946	\$ 32,161
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>4,178,107</u>	<u>97.78%</u>	<u>4,145,946</u>	<u>32,161</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	84,320		83,529	
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>84,320</u>	<u>1.97%</u>	<u>83,529</u>	<u>791</u>
Title III, Part A: <i>English Language Acq</i>	10,730		10,600	130
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>10,730</u>	<u>0.25%</u>	<u>10,600</u>	<u>130</u>
Total Restricted Federal Resources	<u>95,050</u>	<u>2.22%</u>	<u>94,129</u>	<u>921</u>
Totals	<u>\$ 4,273,157</u>	<u>100.00%</u>	<u>\$ 4,240,075</u>	<u>\$ 33,082</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 53 HARP Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,767,840		\$ 3,719,424	\$ 48,416
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	3,767,840	96.80%	3,719,424	48,416
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	110,360		109,124	-
Title I, Part A - June 30, 2019 Deferred Revenue	110,360	2.84%	109,124	1,236
Title III, Part A: <i>English Language Acq</i>	14,044		13,833	211
Title III, Part A - June 30, 2019 Deferred Revenue	14,044	0.36%	13,833	211
Total Restricted Federal Resources	124,404	3.20%	122,957	1,447
Totals	\$ 3,892,244	100.00%	\$ 3,842,380	\$ 49,863

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 54 Panther Academy

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,245,730		\$ 3,186,730	\$ 59,000
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	3,245,730	97.82%	3,186,730	59,000
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	64,170		62,875	1,295
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	64,170	1.93%	62,875	1,295
Title III, Part A: <i>English Language Acq</i>	8,166		8,144	22
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	8,166	0.25%	8,144	22
Total Restricted Federal Resources	72,336	2.18%	71,019	1,317
Totals	\$ 3,318,066	100.00%	\$ 3,257,749	\$ 60,317

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	\$ 4,936,000		\$ 4,911,194	\$ 24,806
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	4,936,000	95.93%	4,911,194	24,806
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	196,850		196,079	771
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>196,850</u>	<u>3.83%</u>	<u>196,079</u>	<u>771</u>
Title III, Part A: <i>English Language Acq</i>	12,702		12,799	(97)
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>12,702</u>	<u>0.25%</u>	<u>12,799</u>	<u>(97)</u>
Total Restricted Federal Resources	209,552	4.08%	208,878	674
Totals	\$ 5,145,552	100.01%	\$ 5,119,560	\$ 25,992

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

57 Garrett Morgan

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,901,164		\$ 1,874,756	\$ 26,408
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	1,901,164	97.20%	1,874,756	26,408
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	48,670		48,026	644
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	48,670	2.49%	48,026	644
Title III, Part A: <i>English Language Acq</i>	6,194		6,172	22
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	6,194	0.32%	6,172	22
Total Restricted Federal Resources	54,864	2.81%	54,198	666
Totals	<u>\$ 1,956,028</u>	<u>100.01%</u>	<u>\$ 1,928,761</u>	<u>\$ 27,267</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED
BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

School: 060 Stars

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 2,456,196		\$ 2,427,802	\$ 28,394
General Fund Reserve for Encumbrances at June 30, 2019	-		-	-
Combined General Fund Contribution	<u>2,456,196</u>	<u>98.75%</u>	<u>2,427,802</u>	<u>28,394</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	27,590		27,290	300
Title I, Part A - June 30, 2019 Deferred Revenue	-		-	-
	<u>27,590</u>	<u>1.11%</u>	<u>27,290</u>	<u>300</u>
Title III, Part A: <i>English Language Acq</i>	3,511		3,442	69
Title III, Part A - June 30, 2019 Deferred Revenue	-		-	-
	<u>3,511</u>	<u>0.14%</u>	<u>3,442</u>	<u>69</u>
Total Restricted Federal Resources	<u>31,101</u>	<u>1.25%</u>	<u>30,732</u>	<u>369</u>
Totals	<u>\$ 2,487,297</u>	<u>100.00%</u>	<u>\$ 2,458,533</u>	<u>\$ 28,764</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 6,915,075		\$ 6,868,985	\$ 46,090
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>6,915,075</u>	<u>96.79%</u>	<u>6,868,985</u>	<u>46,090</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	213,900		212,194	
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>213,900</u>	<u>2.99%</u>	<u>212,194</u>	<u>1,706</u>
Title III, Part A: <i>English Language Acq</i>	15,320		14,903	417
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>15,320</u>	<u>0.21%</u>	<u>14,903</u>	<u>417</u>
Total Restricted Federal Resources	<u>229,220</u>	<u>3.20%</u>	<u>227,097</u>	<u>2,123</u>
Totals	<u>\$ 7,144,295</u>	<u>99.99%</u>	<u>\$ 7,096,792</u>	<u>\$ 47,503</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

School: No. 63 High School of Information Technology

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,457,227		\$ 9,375,273	\$ 81,954
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>9,457,227</u>	<u>97.46%</u>	<u>9,375,273</u>	<u>81,954</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	232,500		230,871	1,629
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>232,500</u>	<u>2.40%</u>	<u>230,871</u>	<u>1,629</u>
Title III, Part A: <i>English Language Acq</i>	15,320		15,391	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>15,320</u>	<u>0.16%</u>	<u>15,391</u>	<u>(71)</u>
Total Restricted Federal Resources	<u>247,820</u>	<u>2.56%</u>	<u>246,262</u>	<u>1,558</u>
Totals	<u>\$ 9,705,047</u>	<u>100.02%</u>	<u>\$ 9,619,612</u>	<u>\$ 85,435</u>

063 includes location 51

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,152,827		\$ 6,124,360	\$ 28,467
General Fund Reserve for Encumbrances at June 30, 2019	-----		-	-
Combined General Fund Contribution	6,152,827	89.66%	6,124,360	28,467
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	695,020		686,243	8,777
Title I, Part A - June 30, 2019 Deferred Revenue	-----		-	-
	695,020	10.13%	691,945	3,075
Title III, Part A: <i>English Language Acq</i>	15,320		15,898	
Title III, Part A - June 30, 2019 Deferred Revenue	-----		-	-
	15,320	0.22%	15,027	293
Total Restricted Federal Resources	710,340	10.35%	706,972	3,368
Totals	\$ 6,863,167	100.01%	\$ 6,830,650	\$ 32,518

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,753,162		\$ 5,700,892	\$ 52,270
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>5,753,162</u>	<u>99.46%</u>	<u>5,700,892</u>	<u>52,270</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	27,590		27,513	77
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>27,590</u>	<u>0.48%</u>	<u>27,513</u>	<u>77</u>
Title III, Part A: <i>English Language Acq</i>	3,511		3,439	72
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>3,511</u>	<u>0.06%</u>	<u>3,439</u>	<u>72</u>
Total Restricted Federal Resources	<u>31,101</u>	<u>0.54%</u>	<u>30,952</u>	<u>149</u>
Totals	<u>\$ 5,784,263</u>	<u>100.01%</u>	<u>\$ 5,731,844</u>	<u>\$ 52,420</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Don Bosco 68

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,020,352		\$ 4,985,711	\$ 34,641
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	5,020,352	95.11%	4,985,711	34,641
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	228,780		226,981	
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	228,780	4.33%	226,981	1,799
Title III, Part A: <i>English Language Acq</i>	29,114		28,831	283
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	29,114	0.55%	28,831	283
Total Restricted Federal Resources	257,894	4.88%	255,812	2,082
Totals	<u>\$ 5,278,246</u>	<u>99.99%</u>	<u>\$ 5,242,047</u>	<u>\$ 36,199</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 75 NSW

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>District-wide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School Based Budgets	\$ 3,794,803		\$ 3,772,833	\$ 21,970
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>3,794,803</u>	<u>97.38%</u>	<u>3,772,833</u>	<u>21,970</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	90,520		89,885	635
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>90,520</u>	<u>2.32%</u>	<u>89,885</u>	<u>635</u>
Title III, Part A: <i>English Language Acq</i>	11,519		11,623	(104)
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>11,519</u>	<u>0.30%</u>	<u>11,623</u>	<u>(104)</u>
Total Restricted Federal Resources	<u>102,039</u>	<u>2.62%</u>	<u>101,508</u>	<u>531</u>
Totals	<u>\$ 3,896,842</u>	<u>100.00%</u>	<u>\$ 3,874,341</u>	<u>\$ 22,501</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 302 Single Gender School

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 1,245,837		\$ 1,223,800	\$ 22,037
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>1,245,837</u>	<u>98.75%</u>	<u>1,223,800</u>	<u>22,037</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	13,950		13,756	-
Title I, Part A - June 30, 2019 Deferred Revenue	<u>13,950</u>	<u>1.11%</u>	<u>13,756</u>	<u>194</u>
Title III, Part A: <i>English Language Acq</i>	1,775		1,735	40
Title III, Part A - June 30, 2019 Deferred Revenue	<u>1,775</u>	<u>0.14%</u>	<u>1,735</u>	<u>40</u>
Total Restricted Federal Resources	<u>15,725</u>	<u>1.25%</u>	<u>15,491</u>	<u>234</u>
Totals	<u>\$ 1,261,562</u>	<u>100.00%</u>	<u>\$ 1,239,291</u>	<u>\$ 22,271</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,808,660		\$ 8,745,477	\$ 63,183
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>8,808,660</u>	<u>97.68%</u>	<u>8,745,477</u>	<u>63,183</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	194,680		193,389	-
Title I, Part A - June 30, 2019 Deferred Revenue	<u>194,680</u>	<u>2.16%</u>	<u>193,389</u>	<u>1,291</u>
Title III, Part A: <i>English Language Acq</i>	14,334		14,325	9
Title III, Part A - June 30, 2019 Deferred Revenue	<u>14,334</u>	<u>0.16%</u>	<u>14,325</u>	<u>9</u>
Total Restricted Federal Resources	<u>209,014</u>	<u>2.32%</u>	<u>207,714</u>	<u>1,300</u>
Totals	<u>\$ 9,017,674</u>	<u>100.00%</u>	<u>\$ 8,953,191</u>	<u>\$ 64,483</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,855,371		\$ 4,828,941	\$ 26,430
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>4,855,371</u>	<u>96.24%</u>	<u>4,828,941</u>	<u>26,430</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	175,460		174,613	847
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>175,460</u>	<u>3.48%</u>	<u>174,613</u>	<u>847</u>
Title III, Part A: <i>English Language Acq</i>	14,334		14,049	285
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>14,334</u>	<u>0.28%</u>	<u>14,049</u>	<u>285</u>
Total Restricted Federal Resources	<u>189,794</u>	<u>3.76%</u>	<u>188,662</u>	<u>1,132</u>
Totals	<u>\$ 5,045,165</u>	<u>100.00%</u>	<u>\$ 5,017,602</u>	<u>\$ 27,563</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,168,882		\$ 6,124,532	\$ 44,350
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	6,168,882	96.82%	6,124,532	44,350
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	188,480		187,240	1,240
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>188,480</u>	<u>2.96%</u>	<u>187,240</u>	<u>1,240</u>
Title III, Part A: <i>English Language Acq</i>	14,334		13,917	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>14,334</u>	<u>0.22%</u>	<u>13,917</u>	<u>417</u>
Total Restricted Federal Resources	202,814	3.18%	201,157	1,657
Totals	\$ 6,371,696	100.00%	\$ 6,325,689	\$ 46,007

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,865,215		\$ 5,828,351	\$ 36,864
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>5,865,215</u>	<u>89.10%</u>	<u>5,828,351</u>	<u>36,864</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	703,080		698,598	
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>703,080</u>	<u>10.68%</u>	<u>698,598</u>	<u>4,482</u>
Title III, Part A: <i>English Language Acq</i>	14,334		14,391	
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>14,334</u>	<u>0.22%</u>	<u>14,391</u>	<u>(57)</u>
Total Restricted Federal Resources	<u>717,414</u>	<u>10.90%</u>	<u>712,989</u>	<u>4,425</u>
Totals	<u>\$ 6,582,629</u>	<u>100.00%</u>	<u>\$ 6,541,178</u>	<u>\$ 41,451</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 309 School #16

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,890,275		\$ 5,857,174	\$ 33,101
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>5,890,275</u>	<u>96.26%</u>	<u>5,857,174</u>	<u>33,101</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	203,050		202,008	-
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>203,050</u>	<u>3.32%</u>	<u>202,008</u>	<u>1,042</u>
Title III, Part A: <i>English Language Acq</i>	25,840		25,555	-
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>25,840</u>	<u>0.42%</u>	<u>25,555</u>	<u>285</u>
Total Restricted Federal Resources	<u>228,890</u>	<u>3.74%</u>	<u>227,563</u>	<u>1,327</u>
Totals	<u>\$ 6,119,165</u>	<u>100.00%</u>	<u>\$ 6,084,576</u>	<u>\$ 34,589</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

School: No. 313 Dr. Hani Awadallah

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,585,363		\$ 5,546,812	\$ 38,551
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	5,585,363	96.11%	5,546,812	38,551
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	200,570		199,105	-
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>200,570</u>	<u>3.45%</u>	<u>199,105</u>	<u>1,465</u>
Title III, Part A: <i>English Language Acq</i>	25,524		25,393	-
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>25,524</u>	<u>0.44%</u>	<u>25,393</u>	<u>131</u>
Total Restricted Federal Resources	226,094	3.89%	224,498	1,596
Totals	\$ 5,811,457	100.00%	\$ 5,771,149	\$ 40,308

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED
 BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	\$ 6,582,028		\$ 6,532,130	\$ 49,898
General Fund Reserve for Encumbrances at June 30, 2019			-	-
Combined General Fund Contribution	<u>6,582,028</u>	<u>95.81%</u>	<u>6,532,130</u>	<u>49,898</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	253,886		252,258	1,628
Title I, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>253,886</u>	<u>3.70%</u>	<u>252,258</u>	<u>1,628</u>
Title III, Part A: <i>English Language Acq</i>	34,442		34,089	353
Title III, Part A - June 30, 2019 Deferred Revenue			-	-
	<u>34,442</u>	<u>0.50%</u>	<u>34,089</u>	<u>353</u>
Total Restricted Federal Resources	<u>288,328</u>	<u>4.20%</u>	<u>286,347</u>	<u>1,981</u>
Totals	<u>\$ 6,870,356</u>	<u>100.01%</u>	<u>\$ 6,817,794</u>	<u>\$ 52,562</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction					
Kindergarten - Salaries of Teachers	6,552,155	(735,212)	5,816,943	5,793,012	23,930
Kindergarten - Salaries of Teachers	-	-	-	-	-
Grades 1-5 - Salaries of Teachers	40,372,705	(2,098,146)	38,274,559	38,217,503	57,057
Grades 1-5 - Salaries of Teachers	66,000	7,415	73,415	60,115	13,299
Grades 6-8 - Salaries of Teachers	23,965,336	(1,491,922)	22,473,414	22,385,885	87,529
Grades 6-8 - Salaries of Teachers	14,000	4,000	18,000	14,200	3,800
Grades 9-12 - Salaries of Teachers	29,013,771	(1,300,112)	27,713,659	27,659,232	54,427
Grades 9-12 - Salaries of Teachers	13,130	3,706	16,836	9,483	7,352
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	4,003,825	(334,738)	3,669,087	3,617,946	51,141
Purchased Professional-Educational Services	35,500	11,225	46,725	38,720	8,005
Purchased Technical Services	64,485	(308)	64,177	54,022	10,155
Other Purchased Services (400-500 series)	19,840	10,199	30,039	19,907	10,132
General Supplies	1,944,706	(194,303)	1,750,403	1,701,064	49,339
Textbooks	30,469	1,763	32,232	23,958	8,274
Other Objects	32,209	(6,197)	26,013	15,437	10,576
TOTAL REGULAR PROGRAMS - INSTRUCTION	106,128,131	(6,122,631)	100,005,501	99,610,484	395,017
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	1,054,567	131,070	1,185,637	1,181,062	4,575
Other Salaries for Instruction	612,720	160,316	773,036	758,021	15,014
Purchased Professional-Educational Services	870	(870)	-	-	-
General Supplies	18,200	795	18,995	16,402	2,593
Textbooks	3,225	(795)	2,430	1,930	500
Total Cognitive - Mild	1,689,582	290,516	1,980,098	1,957,416	22,682
Cognitive - Moderate:					
Salaries of Teachers	806,157	(162,763)	643,394	634,515	8,879
Other Salaries for Instruction	487,266	(178,256)	309,010	305,178	3,833
General Supplies	12,050	(2,000)	10,050	5,542	4,508
Total Cognitive - Moderate	1,305,473	(343,019)	962,454	945,235	17,220
Learning and/or Language Disabilities:					
Salaries of Teachers	4,323,938	(226,798)	4,097,140	4,069,861	27,279
Other Salaries for Instruction	2,583,783	(86,062)	2,497,721	2,472,415	25,305
General Supplies	31,320	-	31,320	24,969	6,351
Textbooks	545	-	545	500	45
Other Objects	430	-	430	-	430
Total Learning and/or Language Disabilities	6,940,016	(312,861)	6,627,155	6,567,745	59,411

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Behavioral Disabilities:					
Salaries of Teachers	945,072	(221,930)	723,142	721,149	1,993
Other Salaries for Instruction	777,500	39,114	816,614	812,500	4,114
General Supplies	3,550	-	3,550	3,547	3
Textbooks	300	-	300	300	-
Total Behavioral Disabilities	1,726,422	(182,816)	1,543,606	1,537,495	6,111
Multiple Disabilities:					
Salaries of Teachers	835,826	(222,194)	613,632	600,993	12,639
Other Salaries for Instruction	510,753	(81,294)	429,459	427,839	1,620
General Supplies	1,170	-	1,170	1,170	0
Textbooks	500	-	500	500	0
Total Multiple Disabilities	1,348,249	(303,488)	1,044,761	1,030,502	14,259
Resource Room/Resource Center:					
Salaries of Teachers	19,043,130	(1,085,993)	17,957,137	17,884,697	72,440
Other Salaries for Instruction	697,415	(463,970)	233,445	225,789	7,656
General Supplies	56,574	6,900	63,474	55,233	8,241
Textbooks	7,029	(7,000)	29	-	29
Other Objects	210	-	210	-	210
Total Resource Room/Resource Center	19,804,358	(1,550,063)	18,254,295	18,165,719	88,576
Autism:					
Salaries of Teachers	1,959,809	71,226	2,031,035	2,013,672	17,364
Other Salaries for Instruction	1,209,939	285,366	1,495,305	1,489,581	5,724
General Supplies	12,345	-	12,345	11,671	674
Total Autism	3,182,093	356,593	3,538,686	3,514,924	23,762
TOTAL SPECIAL EDUCATION - INSTRUCTION	35,996,193	(2,045,138)	33,951,055	33,719,035	232,020
Bilingual Education - Instruction:					
Salaries of Teachers	14,553,670	400,242	14,953,912	14,855,896	98,015
Other Salaries for Instruction	681,969	(175,845)	506,125	491,059	15,066
General Supplies	154,076	(10,584)	143,492	131,931	11,561
Textbooks	2,757	-	2,757	389	2,368
Other Objects	2,210	-	2,210	684	1,526
Total Bilingual Education - Instruction	15,394,682	213,813	15,608,495	15,479,958	128,537
School-Spon. Cocurricular Actvts. - Inst.:					
Salaries	174,881	(74,388)	100,493	95,092	5,401
Purchased Services (300-500 series)	590	-	590	-	590
Supplies and Materials	1,500	-	1,500	-	1,500
Other Objects	11,400	-	11,400	11,265	135
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	188,371	(74,388)	113,983	106,357	7,626

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
School-Spon. Cocurricular Athletics - Inst.:					
Salaries	1,177,139	29,484	1,206,623	1,202,481	4,142
Purchased Services (300-500 series)	372,564	(118,534)	254,030	248,340	5,690
Supplies and Materials	155,000	20,061	175,061	170,553	4,507
Other Objects	11,000	(9,500)	1,500	1,500	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Athletics - Inst.	1,715,703	(78,490)	1,637,213	1,622,875	14,339
Before/After School Programs - Instruction					
Salaries of Teachers	178,658	18,342	197,000	136,576	60,423
Other Salaries for Instruction	18,366	17,696	36,062	33,030	3,032
Supplies and Materials	1,000	-	1,000	979	21
Total Before/After School Programs - Instruction	198,024	36,038	234,062	170,585	63,476
Before/After School Programs - Support					
Salaries	1,000	8,000	9,000	1,000	8,000
Total Before/After School Programs - Support	1,000	8,000	9,000	1,000	8,000
Total Before/After School Programs	199,024	44,038	243,062	171,585	71,476
Summer School - Instruction					
Salaries of Teachers	3,754	-	3,754	1,752	2,002
Other Salaries for Instruction	120	-	120	-	120
Total Summer School - Instruction	3,874	-	3,874	1,752	2,122
Total Summer School	3,874	-	3,874	1,752	2,122
Alternative Education Program - Instruction					
Salaries of Teachers	2,360,126	(18,672)	2,341,454	2,326,222	15,232
Other Salaries for Instruction	211,017	(57,133)	153,884	146,085	7,799
General Supplies	12,410	(5,973)	6,437	5,733	704
Textbooks	1,000	-	1,000	-	1,000
Total Alternative Education Program - Instruction	2,584,553	(81,778)	2,502,774	2,478,039	24,735
Alternative Education Program - Support					
Salaries	716,648	(25,558)	691,090	686,765	4,325
Supplies and Materials	13,853	(8,170)	5,683	2,076	3,607
Total Alternative Education Program - Support	730,501	(33,728)	696,774	688,841	7,933
Total Alternative Education Program	3,315,054	(115,506)	3,199,548	3,166,880	32,668
Other Supplemental/At-Risk Programs - Instruction					
Salaries of Teachers	265,096	(75,680)	189,416	189,415	1
Other Purchased Services (400-500 series)	175	-	175	-	175

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>District-wide</u>	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Final to Actual
Other Objects	1,450	(100)	1,350	-	1,350
Total Supplemental/At-Risk Programs - Instruction	266,721	(75,780)	190,941	189,415	1,526
Other Supplemental/At-Risk Programs - Support					
Salaries	180,986	3,563	184,549	184,549	-
Supplies and Materials	5,625	-	5,625	2,678	2,947
Other Objects	380	-	380	188	192
Total Other Supplemental/At-Risk Programs - Support	186,991	3,563	190,554	187,415	3,139
Total Other Supplemental/At-Risk Programs	453,712	(72,217)	381,495	376,831	4,665
Total Instruction	163,394,744	(8,250,519)	155,144,225	154,255,756	888,469
Undistributed Expend. - Attend. & Social Work:					
Salaries	666,558	(46,465)	620,093	577,562	42,532
Salaries of Drop-Out Prevention Officer/Coordinators	-	70,073	70,073	56,334	13,740
Salaries of Family Liaisons and Comm. Parent Inv. Specialists	118,500	71,369	189,869	146,576	43,294
Salaries of Community/School Coordinators	388,793	3,922	392,715	384,846	7,869
Supplies and Materials	700	-	700	188	512
Total Undistributed Expend. - Attend. & Social Work	1,174,551	98,900	1,273,451	1,165,505	107,946
Undistributed Expenditures - Health Services:					
Salaries	3,982,730	(84,654)	3,898,076	3,867,626	30,449
Salaries of Social Services Coordinators	68,979	-	68,979	68,979	-
Supplies and Materials	6,050	(100)	5,950	3,225	2,725
Total Undistributed Expenditures - Health Services	4,057,759	(84,754)	3,973,005	3,939,831	33,174
Undist. Expend. - Guidance Services					
Salaries of Other Professional Staff	6,833,169	(145,626)	6,687,543	6,610,984	76,559
Salaries of Secretarial and Clerical Assistants	333,913	(55,161)	278,752	278,752	-
Other Salaries	48,800	38,208	87,008	86,736	272
Purchased Professional - Educational Services	3,000	(1,000)	2,000	1,325	675
Supplies and Materials	35,249	60	35,309	21,831	13,477
Total Undist. Expend. - Guidance Services	7,254,131	(163,519)	7,090,612	6,999,629	90,983
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	2,886,938	(109,348)	2,777,590	2,738,405	39,185
Salaries of Other Professional Staff	-	38,611	38,611	38,611	-
Salaries of Secr and Clerical Assist.	57,873	-	57,873	57,873	-
Other Salaries	187,391	24,726	212,117	212,117	-
Sal of Facilitators, Math & Literacy Coaches	97,042	525	97,567	97,567	-
Purchased Prof- Educational Services	162,500	(14,000)	148,500	143,000	5,500
Other Purch Prof. and Tech. Services	1,200	-	1,200	1,196	4
Other Purch Services (400-500)	445	(270)	175	150	25
Supplies and Materials	24,000	3,500	27,500	26,402	1,098
Other Objects	-	4,240	4,240	4,200	40
Total Undist. Expend. - Improvement of Inst. Serv.	3,417,389	(52,016)	3,365,373	3,319,521	45,852

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	2,331,748	(380,349)	1,951,399	1,912,065	39,333
Purchased Professional and Technical Services	1,164	-	1,164	1,097	67
Other Purchased Services (400-500 series)	2,300	-	2,300	847	1,453
Supplies and Materials	68,777	(15,653)	53,124	40,127	12,996
Total Undist. Expend. - Edu. Media Serv./Sch. Library	2,403,989	(396,003)	2,007,986	1,954,136	53,850
Undist. Expend. - Instructional Staff Training Serv.					
Purchased Professional - Educational Service	8,125	(6,125)	2,000	2,000	-
Other Purchased Services (400-500 series)	7,550	1,750	9,300	7,432	1,868
Supplies and Materials	17,425	(16,025)	1,400	1,399	1
Other Objects	2,000	(500)	1,500	1,500	-
Total Undist. Expend. - Instructional Staff Training Serv.	35,100	(20,900)	14,200	12,331	1,869
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals/Program Directors	14,578,070	(660,840)	13,917,230	13,868,579	48,651
Salaries of Other Professional Staff	48,501	1,273	49,774	45,957	3,817
Salaries of Secretarial and Clerical Assistants	4,006,047	19,788	4,025,835	3,977,440	48,395
Other Salaries	5,000	17,500	22,500	22,500	-
Purchased Professional and Technical Services	300	-	300	290	10
Other Purchased Services (400-500 series)	54,874	(20,143)	34,731	19,474	15,256
Supplies and Materials	345,134	(21,520)	323,614	284,135	39,479
Other Objects	19,620	(7,734)	11,887	6,678	5,209
Total Undist. Expend. - Support Serv. - School Admin.	19,057,546	(671,676)	18,385,870	18,225,053	160,817
Undist. Expend. - Custodial Services					
Salaries	2,770,719	(61,861)	2,708,858	2,681,178	27,680
Salaries of Non-instructional Aides	1,550,858	(494,578)	1,056,280	812,775	243,504
General Supplies	36,375	(3,296)	33,079	29,756	3,323
Total Undist. Expend. - Custodial Services	4,357,952	(559,735)	3,798,217	3,523,708	274,508
Undist. Expend. - Security					
Salaries	2,356,364	(25,729)	2,330,635	2,274,931	55,704
Purchased Professional & Technical Services	3,300	-	3,300	863	2,437
General Supplies	49,150	(7,431)	41,719	36,197	5,522
Total Undist. Expend. - Security	2,408,814	(33,160)	2,375,654	2,311,991	63,663
Total Undist. Expend. - Oper. & Maint. Of Plant	6,766,766	(592,895)	6,173,871	5,835,700	338,171
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Other than Bet. Home and School)	446,264	(37,562)	408,702	383,782	24,921
Total Undist. Expend. - Student Transportation Serv.	446,264	(37,562)	408,702	383,782	24,921
UNALLOCATED BENEFITS					
Social Security Contributions	2,278,713	159,886	2,438,599	2,345,330	93,269
Other Retirement Contributions - Regular	1,045,058	789,419	1,834,477	1,829,777	4,700
Health Benefits	53,450,537	-	53,450,537	53,450,356	181
TOTAL UNALLOCATED BENEFITS	56,774,308	949,305	57,723,613	57,625,464	98,149
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	-	-
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	56,774,308	949,305	57,723,613	57,625,464	98,149
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)	-	-	-	-	-
TOTAL UNDISTRIBUTED EXPENDITURES	101,387,803	(971,121)	100,416,682	99,460,951	955,732
TOTAL CURRENT EXPENDITURES	264,782,547	(9,221,640)	255,560,907	253,716,706	1,844,201

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>District-wide</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
Grades 1-5	39,450	(5,731)	33,719	22,018	11,701
Grades 6-8	24,500	4,300	28,800	23,279	5,521
Grades 9-12	27,000	(241)	26,759	17,959	8,800
Special Education - Instruction:	-	-	-	-	-
Undistributed Expenditures - Custodial Services	-	3,965	3,965	3,965	-
Total Equipment	<u>90,950</u>	<u>2,293</u>	<u>93,243</u>	<u>67,220</u>	<u>26,023</u>
TOTAL CAPITAL OUTLAY	<u>90,950</u>	<u>2,293</u>	<u>93,243</u>	<u>67,220</u>	<u>26,023</u>
District-wide School Based Expenditures	<u>264,873,497</u>	<u>(9,219,347)</u>	<u>255,654,150</u>	<u>253,783,926</u>	<u>1,870,224</u>
Other Financing Sources:					
Operating Transfer In	264,873,497	(9,219,347)	255,654,150	253,783,926	1,870,224
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	-	-	-	-	-
Capital Leases (non-budgeted)	-	-	-	-	-
Total Other Financing Sources	<u>264,873,497</u>	<u>(9,219,347)</u>	<u>255,654,150</u>	<u>253,783,926</u>	<u>1,870,224</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balance, July 1					-
Fund Balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 1</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-001-000-0000-000	\$ 133,266	\$ (21,496)	\$ 111,770	\$ 111,770	\$ -
15-120-100-101-001-000-0000-000	\$ 820,526	\$ 33,945	\$ 854,471	\$ 854,471	\$ 0
15-190-100-106-001-000-0000-000	\$ 77,628	\$ 1,549	\$ 79,177	\$ 79,177	\$ -
15-190-100-320-001-000-0000-000	\$ 3,000	\$ (1,000)	\$ 2,000	\$ 2,000	\$ -
15-190-100-610-001-000-0000-000	\$ 18,025	\$ 1,500	\$ 19,525	\$ 19,444	\$ 81
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,052,445	\$ 14,498	\$ 1,066,943	\$ 1,066,862	\$ 81
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-106-001-000-0000-000	\$ 31,878	\$ (31,878)	\$ -	\$ -	\$ -
Total Learning and/or Language Disabilities	\$ 31,878	\$ (31,878)	\$ -	\$ -	\$ -
Multiple Disabilities:					
15-212-100-101-001-000-0000-000	\$ 57,500	\$ 105	\$ 57,605	\$ 57,605	\$ -
15-212-100-106-001-000-0000-000	\$ 51,904	\$ (51,904)	\$ -	\$ -	\$ -
Total Multiple Disabilities	\$ 109,404	\$ (51,799)	\$ 57,605	\$ 57,605	\$ -
Resource Room/Resource Center:					
15-213-100-101-001-000-0000-000	\$ 289,250	\$ 2,375	\$ 291,625	\$ 291,625	\$ -
Total Resource Room/Resource Center	\$ 289,250	\$ 2,375	\$ 291,625	\$ 291,625	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 430,532	\$ (81,302)	\$ 349,230	\$ 349,230	\$ -
Bilingual Education - Instruction					
15-240-100-101-001-000-0000-000	\$ 76,106	\$ -	\$ 76,106	\$ 70,205	\$ 5,901
Total Bilingual Education - Instruction	\$ 76,106	\$ -	\$ 76,106	\$ 70,205	\$ 5,901
Before/After School Programs - Instruction					
15-421-100-101-001-061-0000-000	\$ 2,000	\$ 650	\$ 2,650	\$ 1,976	\$ 675
Total Before/After School Programs - Instruction	\$ 2,000	\$ 650	\$ 2,650	\$ 1,976	\$ 675
Total Before/After School Programs	\$ 2,000	\$ 650	\$ 2,650	\$ 1,976	\$ 675
Total Instruction and At-Risk Programs	\$ 1,561,083	\$ (66,154)	\$ 1,494,929	\$ 1,488,273	\$ 6,657
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-001-000-0000-000	\$ 10,000	\$ (10,000)	\$ -	\$ -	\$ -
15-000-211-174-001-000-0000-000	\$ 40,614	\$ -	\$ 40,614	\$ 38,095	\$ 2,519
Total Undistributed Expend. - Attend. & Social Work	\$ 50,614	\$ (10,000)	\$ 40,614	\$ 38,095	\$ 2,519
Undistributed Expenditures - Health Services					
15-000-213-100-001-000-0000-000	\$ 97,508	\$ (38,687)	\$ 58,821	\$ 58,821	\$ -
Total Undistributed Expenditures - Health Services	\$ 97,508	\$ (38,687)	\$ 58,821	\$ 58,821	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-001-000-0000-000	\$ 33,697	\$ -	\$ 33,697	\$ 33,697	\$ -
Total Undist. Expend. - Guidance Services	\$ 33,697	\$ -	\$ 33,697	\$ 33,697	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-001-000-0000-000	\$ 100,442	\$ 925	\$ 101,367	\$ 101,367	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 100,442	\$ 925	\$ 101,367	\$ 101,367	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 1</u>	<u>Original</u>	<u>Budget</u>	<u>Final</u>			<u>Variance</u>
	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>	
Undist. Expend. - Instructional Staff Training Serv.						
15-000-223-800-001-000-0000-000	\$ 2,000	\$ (500)	\$ 1,500	\$ 1,500	\$ -	-
	\$ 2,000	\$ (500)	\$ 1,500	\$ 1,500	\$ -	-
Undist. Expend. - Support Serv. - School Admin.						
15-000-240-103-001-000-0000-000	\$ 124,762	\$ -	\$ 124,762	\$ 124,762	\$ -	-
15-000-240-105-001-000-0000-000	\$ 42,109	\$ -	\$ 42,109	\$ 42,109	\$ -	-
15-000-240-600-001-000-0000-000	\$ 2,000	\$ -	\$ 2,000	\$ 1,841	\$ 159	159
Total Undist. Expend. - Support Serv. - School Admin.	\$ 168,871	\$ -	\$ 168,871	\$ 168,712	\$ 159	159
Undist. Expend. - Custodial Services						
15-000-262-100-001-000-0000-000	\$ 30,738	\$ -	\$ 30,738	\$ 30,738	\$ 0	0
15-000-262-107-001-000-0000-000	\$ 30,048	\$ -	\$ 30,048	\$ 23,093	\$ 6,955	6,955
15-000-262-610-001-000-0000-000	\$ 375	\$ -	\$ 375	\$ 367	\$ 8	8
Total Undist. Expend. - Custodial Services	\$ 61,161	\$ -	\$ 61,161	\$ 54,198	\$ 6,963	6,963
Undist. Expend. - Security						
15-000-266-100-001-000-0000-000	\$ 50,687	\$ (29,182)	\$ 21,505	\$ 21,505	\$ -	-
Total Undist. Expend. - Security	\$ 50,687	\$ (29,182)	\$ 21,505	\$ 21,505	\$ -	-
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 111,848	\$ (29,182)	\$ 82,666	\$ 75,703	\$ 6,963	6,963
Undist. Expend. - Student Transportation Serv.						
15-000-270-512-001-000-0000-000	\$ 2,000	\$ -	\$ 2,000	\$ 1,778	\$ 223	223
Total Undist. Expend. - Student Transportation Serv.	\$ 2,000	\$ -	\$ 2,000	\$ 1,778	\$ 223	223
UNALLOCATED BENEFITS						
15-000-291-220-001-000-0000-000	\$ 31,509	\$ -	\$ 31,509	\$ 22,807	\$ 8,702	8,702
15-000-291-249-001-000-0000-000	\$ 10,084	\$ 7,914	\$ 17,998	\$ 17,998	\$ -	-
15-000-291-270-001-000-0000-000	\$ 533,486	\$ -	\$ 533,486	\$ 533,486	\$ -	-
TOTAL UNALLOCATED BENEFITS	\$ 575,079	\$ 7,914	\$ 582,993	\$ 574,291	\$ 8,702	8,702
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 575,079	\$ 7,914	\$ 582,993	\$ 574,291	\$ 8,702	8,702
Undistributed Expenditures - Food Services						
Transfers to Cover Deficit (Enterprise Fund)	0	\$ -	0	\$ -	\$ -	-
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,142,059	\$ (69,530)	\$ 1,072,529	\$ 1,053,964	\$ 18,565	18,565
TOTAL CURRENT EXPENDITURES	\$ 2,703,142	\$ (135,683)	\$ 2,567,459	\$ 2,542,237	\$ 25,221	25,221
TOTAL SCHOOL BASED EXPENDITURES	\$ 2,703,142	\$ (135,683)	\$ 2,567,459	\$ 2,542,237	\$ 25,221	25,221
Other Financing Sources:						
Operating Transfer In	\$ 2,703,142	\$ (135,683)	\$ 2,567,459	\$ 2,542,237	\$ 25,221	25,221
Operating Transfer Out:						
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources	\$ 2,703,142	\$ (135,683)	\$ 2,567,459	\$ 2,542,237	\$ 25,221	25,221
Excess (Deficiency) of Other Financing Sources Over						
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	-

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 2</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-002-000-0000-000	Kindergarten - Salaries of Teachers	\$ 163,408	\$ 163,938	\$ 163,938	\$ -
15-120-100-101-002-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 891,368	\$ 897,518	\$ 896,189	\$ 1,329
15-130-100-101-002-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 595,514	\$ 436,312	\$ 435,382	\$ 930
15-190-100-106-002-000-0000-000	Other Salaries for Instruction	\$ 79,739	\$ 80,395	\$ 80,156	\$ 239
15-190-100-500-002-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,500	\$ -	\$ -	\$ -
15-190-100-610-002-000-0000-000	General Supplies	\$ 58,750	\$ 59,044	\$ 58,265	\$ 779
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,790,279	\$ 1,637,207	\$ 1,633,930	\$ 3,278
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-002-000-0000-000	Salaries of Teachers	\$ 287,993	\$ 288,023	\$ 288,023	\$ -
15-204-100-106-002-000-0000-000	Other Salaries for Instruction	\$ 185,391	\$ 190,503	\$ 190,503	\$ -
15-204-100-610-002-000-0000-000	General Supplies	\$ 4,000	\$ 4,000	\$ 3,981	\$ 19
	Total Learning and/or Language Disabilities	\$ 477,384	\$ 482,526	\$ 482,507	\$ 19
Resource Room/Resource Center:					
15-213-100-101-002-000-0000-000	Salaries of Teachers	\$ 555,631	\$ 480,723	\$ 480,723	\$ -
	Total Resource Room/Resource Center	\$ 555,631	\$ 480,723	\$ 480,723	\$ -
Autism:					
15-214-100-101-002-000-0000-000	Salaries of Teachers	\$ 571,633	\$ 473,753	\$ 473,364	\$ 389
15-214-100-106-002-000-0000-000	Other Salaries for Instruction	\$ 268,564	\$ 268,564	\$ 266,984	\$ 1,580
15-214-100-610-002-000-0000-000	General Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
	Total Autism	\$ 844,197	\$ 746,317	\$ 744,348	\$ 1,969
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 1,877,212	\$ 1,709,566	\$ 1,707,579	\$ 1,988
Bilingual Education - Instruction					
15-240-100-101-002-000-0000-000	Salaries of Teachers	\$ 423,984	\$ 425,613	\$ 425,450	\$ 163
15-240-100-106-002-000-0000-000	Other Salaries for Instruction	\$ 50,204	\$ 51,129	\$ 51,129	\$ -
15-240-100-610-002-000-0000-000	General Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
	Total Bilingual Education - Instruction	\$ 478,188	\$ 480,742	\$ 480,579	\$ 163
	Total Instruction and At-Risk Programs	\$ 4,145,679	\$ 3,827,516	\$ 3,822,088	\$ 5,428
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-002-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
15-000-211-173-002-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,000	\$ 9,000	\$ 2,001	\$ 6,999
	Total Undistributed Expend. - Attend. & Social Work	\$ 19,000	\$ 9,000	\$ 2,001	\$ 6,999

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 2</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expenditures - Health Services				
15-000-213-100-002-000-0000-000	\$ 98,500	\$ 99,025	\$ 98,777	\$ 248
15-000-213-600-002-000-0000-000	\$ 100	\$ -	\$ -	\$ -
Total Undistributed Expenditures - Health Services	\$ 98,600	\$ 99,025	\$ 98,777	\$ 248
Undist. Expend. - Guidance Services				
15-000-218-104-002-000-0000-000	\$ 128,223	\$ 128,223	\$ 125,733	\$ 2,490
15-000-218-600-002-000-0000-000	\$ 300	\$ -	\$ -	\$ -
Total Undist. Expend. - Guidance Services	\$ 128,523	\$ 128,223	\$ 125,733	\$ 2,490
Undist. Expend. - Edu. Media Serv./Sch. Library				
15-000-222-100-002-000-0000-000	\$ 29,750	\$ 29,803	\$ 23,246	\$ 6,557
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 29,750	\$ 29,803	\$ 23,246	\$ 6,557
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-002-000-0000-000	\$ 350,586	\$ 350,586	\$ 350,586	\$ -
15-000-240-105-002-000-0000-000	\$ 120,263	\$ 120,263	\$ 113,840	\$ 6,423
15-000-240-600-002-000-0000-000	\$ 3,200	\$ 8,306	\$ 8,298	\$ 8
Total Undist. Expend. - Support Serv. - School Admin.	\$ 474,049	\$ 479,155	\$ 472,724	\$ 6,431
Undist. Expend. - Custodial Services				
15-000-262-100-002-000-0000-000	\$ 62,325	\$ 62,325	\$ 62,325	\$ -
15-000-262-107-002-000-0000-000	\$ 49,048	\$ 24,606	\$ 24,606	\$ -
15-000-262-610-002-000-0000-000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Total Undist. Expend. - Custodial Services	\$ 114,373	\$ 89,931	\$ 89,931	\$ -
Undist. Expend. - Security				
15-000-266-610-002-000-0000-000	\$ 2,000	\$ -	\$ -	\$ -
Total Undist. Expend. - Security	\$ 2,000	\$ -	\$ -	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 116,373	\$ 89,931	\$ 89,931	\$ -
Undist. Expend. - Student Transportation Serv.				
15-000-270-512-002-000-0000-000	\$ 1,500	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.	\$ 1,500	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS				
15-000-291-220-002-000-0000-000	\$ 71,144	\$ 71,144	\$ 69,634	\$ 1,510
15-000-291-249-002-000-0000-000	\$ 20,802	\$ 33,928	\$ 33,928	\$ -
15-000-291-270-002-000-0000-000	\$ 1,536,754	\$ 1,536,754	\$ 1,536,754	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,628,700	\$ 1,641,826	\$ 1,640,316	\$ 1,510
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,628,700	\$ 1,641,826	\$ 1,640,316	\$ 1,510
Undistributed Expenditures - Food Services				
Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,496,495	\$ 2,476,963	\$ 2,452,728	\$ 24,235
TOTAL CURRENT EXPENDITURES	\$ 6,642,174	\$ 6,304,478	\$ 6,274,815	\$ 29,663
TOTAL SCHOOL BASED EXPENDITURES	\$ 6,642,174	\$ 6,304,478	\$ 6,274,815	\$ 29,663
Other Financing Sources:				
Operating Transfer In	\$ 6,642,174	\$ 6,304,478	\$ 6,274,815	\$ 29,663
Operating Transfer Out:				
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 6,642,174	\$ 6,304,478	\$ 6,274,815	\$ 29,663
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 3</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Budget</u>		<u>Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-003-000-0000-000	Kindergarten - Salaries of Teachers	\$ 121,266	\$ 121,266	\$ 120,670	\$ 596
15-120-100-101-003-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,045,830	\$ 843,803	\$ 842,474	\$ 1,329
15-130-100-101-003-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 469,722	\$ 468,499	\$ 468,499	\$ -
15-190-100-106-003-000-0000-000	Other Salaries for Instruction	\$ 31,878	\$ 63,973	\$ 63,973	\$ -
15-190-100-610-003-000-0000-000	General Supplies	\$ 33,300	\$ 33,300	\$ 33,269	\$ 31
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,701,996	\$ 1,530,842	\$ 1,528,885	\$ 1,957
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-003-000-0000-000	Salaries of Teachers	\$ -	\$ 59,105	\$ 54,990	\$ 4,115
15-201-100-106-003-000-0000-000	Other Salaries for Instruction	\$ -	\$ 22,537	\$ 22,537	\$ -
	Total Cognitive - Mild	\$ -	\$ 81,642	\$ 77,528	\$ 4,115
Resource Room/Resource Center:					
15-213-100-101-003-000-0000-000	Salaries of Teachers	\$ 451,514	\$ 462,322	\$ 462,322	\$ -
15-213-100-610-003-000-0000-000	General Supplies	\$ 5,700	\$ 5,700	\$ 5,700	\$ -
	Total Resource Room/Resource Center	\$ 457,214	\$ 468,022	\$ 468,022	\$ -
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 457,214	\$ 549,664	\$ 545,550	\$ 4,115
Bilingual Education - Instruction					
15-240-100-101-003-000-0000-000	Salaries of Teachers	\$ 162,233	\$ 259,209	\$ 259,209	\$ -
15-240-100-106-003-000-0000-000	Other Salaries for Instruction	\$ 31,212	\$ -	\$ -	\$ -
15-240-100-610-003-000-0000-000	General Supplies	\$ 12,750	\$ 12,750	\$ 12,729	\$ 21
	Total Bilingual Education - Instruction	\$ 206,195	\$ 271,959	\$ 271,938	\$ 21
	Total Instruction and At-Risk Programs	\$ 2,365,405	\$ 2,352,465	\$ 2,346,372	\$ 6,093
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-003-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
15-000-211-173-003-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,000	\$ 9,000	\$ 8,139	\$ 861
	Total Undistributed Expend. - Attend. & Social Work	\$ 19,000	\$ 9,000	\$ 8,139	\$ 861
Undistributed Expenditures - Health Services					
15-000-213-100-003-000-0000-000	Salaries	\$ 63,006	\$ 63,006	\$ 61,105	\$ 1,901
15-000-213-175-003-000-0000-000	Salaries of Social Services Coordinators	0	0	0	\$ -
15-000-213-600-003-000-0000-000	Supplies and Materials	\$ 200	\$ 200	\$ 100	\$ 100
	Total Undistributed Expenditures - Health Services	\$ 63,206	\$ 63,206	\$ 61,205	\$ 2,001
Undist. Expend. - Guidance Services					
15-000-218-104-003-000-0000-000	Salaries of Other Professional Staff	\$ 124,130	\$ 124,130	\$ 121,240	\$ 2,890
15-000-218-600-003-000-0000-000	Supplies and Materials	\$ 200	\$ 200	\$ 200	\$ -
	Total Undist. Expend. - Guidance Services	\$ 124,330	\$ 124,330	\$ 121,440	\$ 2,890

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 3</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-003-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 233,440	\$ 233,440	\$ 233,440	\$ -
15-000-240-105-003-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 48,501	\$ 49,426	\$ 49,426	\$ -
15-000-240-590-003-000-0000-000	Other Purchased Services (400-500 series)	\$ 150	\$ 150	\$ -	\$ 150
15-000-240-600-003-000-0000-000	Supplies and Materials	\$ 8,000	\$ 5,341	\$ 5,328	\$ 13
Total Undist. Expend. - Support Serv. - School Admin.		\$ 290,091	\$ 288,357	\$ 288,194	\$ 163
Undist. Expend. - Custodial Services					
15-000-262-100-003-000-0000-000	Salaries	\$ 54,075	\$ 54,075	\$ 54,075	\$ -
15-000-262-107-003-000-0000-000	Salaries of Non-instructional Aides	\$ 54,572	\$ 26,542	\$ 26,542	\$ -
15-000-262-610-003-000-0000-000	General Supplies	\$ -	\$ 2,659	\$ 2,659	\$ -
Total Undist. Expend. - Custodial Services		\$ 108,647	\$ 83,276	\$ 83,276	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant					
		\$ 108,647	\$ 83,276	\$ 83,276	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-003-000-0000-000	Social Security Contributions	\$ 24,366	\$ 24,776	\$ 24,757	\$ 19
15-000-291-249-003-000-0000-000	Other Retirement Contributions - Regular	\$ 17,273	\$ 28,575	\$ 28,575	\$ -
15-000-291-270-003-000-0000-000	Health Benefits	\$ 785,264	\$ 785,264	\$ 785,264	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 826,903	\$ 838,615	\$ 838,596	\$ 19
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		\$ 826,903	\$ 838,615	\$ 838,596	\$ 19
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,432,177	\$ 1,406,784	\$ 1,400,850	\$ 5,934
TOTAL CURRENT EXPENDITURES		\$ 3,797,582	\$ 3,759,249	\$ 3,747,223	\$ 12,026
TOTAL SCHOOL BASED EXPENDITURES					
		\$ 3,797,582	\$ 3,759,249	\$ 3,747,223	\$ 12,026
Other Financing Sources:					
	Operating Transfer In	\$ 3,797,582	\$ 3,759,249	\$ 3,747,223	\$ 12,026
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 3,797,582	\$ 3,759,249	\$ 3,747,223	\$ 12,026
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 THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 4</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION				
Regular Programs - Instruction:				
15-120-100-101-004-000-0000-000	\$ 988,553	\$ 913,690	\$ 912,707	\$ 983
15-130-100-101-004-000-0000-000	\$ 1,056,124	\$ 1,038,039	\$ 1,026,642	\$ 11,397
Regular Programs - Undistributed Instruction				
15-190-100-610-004-000-0000-000	\$ 51,150	\$ 23,326	\$ 23,326	\$ -
15-190-100-640-004-000-0000-000	\$ 500	\$ 349	\$ -	\$ 349
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,096,327	\$ 1,975,403	\$ 1,962,674	\$ 12,729
SPECIAL EDUCATION - INSTRUCTION				
Learning and/or Language Disabilities:				
15-204-100-101-004-000-0000-000	\$ 447,072	\$ 292,317	\$ 292,317	\$ -
15-204-100-106-004-000-0000-000	\$ 115,660	\$ 176,103	\$ 175,196	\$ 906
Total Learning and/or Language Disabilities	\$ 562,732	\$ 468,420	\$ 467,513	\$ 906
Resource Room/Resource Center:				
15-213-100-101-004-000-0000-000	\$ 416,080	\$ 384,132	\$ 384,131	\$ 0
Total Resource Room/Resource Center	\$ 416,080	\$ 384,132	\$ 384,131	\$ 0
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 978,812	\$ 852,552	\$ 851,645	\$ 907
Bilingual Education - Instruction				
15-240-100-101-004-000-0000-000	\$ 102,342	\$ 82,614	\$ 82,614	\$ -
Total Bilingual Education - Instruction	\$ 102,342	\$ 82,614	\$ 82,614	\$ -
Total Instruction and At-Risk Programs				
	\$ 3,177,481	\$ 2,910,568	\$ 2,896,933	\$ 13,636
Undistributed Expend. - Attend. & Social Work				
15-000-211-100-004-000-0000-000	\$ 10,000	\$ 12,500	\$ 10,714	\$ 1,786
Total Undistributed Expend. - Attend. & Social Work	\$ 10,000	\$ 12,500	\$ 10,714	\$ 1,786
Undistributed Expenditures - Health Services				
15-000-213-100-004-000-0000-000	\$ 95,622	\$ 96,147	\$ 96,147	\$ -
15-000-213-600-004-000-0000-000	\$ 150	\$ 150	\$ -	\$ 150
Total Undistributed Expenditures - Health Services	\$ 95,772	\$ 96,297	\$ 96,147	\$ 150
Undist. Expend. - Guidance Services				
15-000-218-104-004-000-0000-000	\$ 127,408	\$ 129,073	\$ 129,073	\$ -
15-000-218-600-004-000-0000-000	\$ 150	\$ 150	\$ 106	\$ 44
Total Undist. Expend. - Guidance Services	\$ 127,558	\$ 129,223	\$ 129,179	\$ 44
Undist. Expend. - Improvement of Inst. Serv.				
15-000-221-320-004-000-0000-000	\$ -	\$ 4,000	\$ 4,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ -	\$ 4,000	\$ 4,000	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library				
15-000-222-100-004-000-0000-000	\$ 69,006	\$ 69,006	\$ 67,105	\$ 1,901
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 69,006	\$ 69,006	\$ 67,105	\$ 1,901
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-004-000-0000-000	\$ 382,513	\$ 405,265	\$ 405,265	\$ 0
15-000-240-105-004-000-0000-000	\$ 127,355	\$ 128,280	\$ 128,280	\$ -
15-000-240-590-004-000-0000-000	\$ -	\$ 151	\$ 151	\$ -
15-000-240-600-004-000-0000-000	\$ 7,500	\$ 7,500	\$ 7,234	\$ 266
Total Undist. Expend. - Support Serv. - School Admin.	\$ 517,368	\$ 541,196	\$ 540,930	\$ 266
Undist. Expend. - Custodial Services				
15-000-262-100-004-000-0000-000	\$ 61,475	\$ 61,475	\$ 61,475	\$ -
15-000-262-107-004-000-0000-000	\$ 22,536	\$ 22,536	\$ 7,729	\$ 14,807
15-000-262-610-004-000-0000-000	\$ 5,000	\$ 5,000	\$ 4,859	\$ 141
Total Undist. Expend. - Custodial Services	\$ 89,011	\$ 89,011	\$ 74,064	\$ 14,947
Undist. Expend. - Security				
15-000-266-100-004-000-0000-000	\$ -	\$ 43,000	\$ 32,500	\$ 10,500
15-000-266-610-004-000-0000-000	\$ 900	\$ 900	\$ -	\$ 900
Total Undist. Expend. - Security	\$ 900	\$ 43,900	\$ 32,500	\$ 11,400
Total Undist. Expend. - Oper. & Maint. Of Plant				
Undist. Expend. - Student Transportation Serv.				
15-000-270-512-004-000-0000-000	\$ 5,000	\$ 5,000	\$ 4,484	\$ 516
Total Undist. Expend. - Student Transportation Serv.	\$ 5,000	\$ 5,000	\$ 4,484	\$ 516
UNALLOCATED BENEFITS				
15-000-291-220-004-000-0000-000	\$ 32,152	\$ 40,334	\$ 40,308	\$ 26
15-000-291-249-004-000-0000-000	\$ 18,146	\$ 31,379	\$ 31,379	\$ -
15-000-291-270-004-000-0000-000	\$ 860,618	\$ 860,618	\$ 860,618	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 910,916	\$ 932,331	\$ 932,305	\$ 26
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS				
	\$ 910,916	\$ 932,331	\$ 932,305	\$ 26
Undistributed Expenditures - Food Services				
Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,825,531	\$ 1,922,464	\$ 1,891,429	\$ 31,036
TOTAL CURRENT EXPENDITURES	\$ 5,003,012	\$ 4,833,033	\$ 4,788,361	\$ 44,671
TOTAL SCHOOL BASED EXPENDITURES				
	\$ 5,003,012	\$ 4,833,033	\$ 4,788,361	\$ 44,671
Other Financing Sources:				
Operating Transfer In	\$ 5,003,012	\$ 4,833,033	\$ 4,788,361	\$ 44,671
Operating Transfer Out:				
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 5,003,012	\$ 4,833,033	\$ 4,788,361	\$ 44,671
Excess (Deficiency) of Other Financing Sources Over				
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1				
	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30				
	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 5</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-005-000-0000-000	Kindergarten - Salaries of Teachers	\$ 334,302	\$ 334,302	\$ 327,687	\$ 6,615
15-120-100-101-005-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,742,055	\$ 2,480,549	\$ 2,480,549	\$ -
15-120-100-101-005-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 8,000	\$ 8,000	\$ 6,728	\$ 1,272
15-190-100-106-005-000-0000-000	Other Salaries for Instruction	\$ 291,191	\$ 207,852	\$ 207,540	\$ 312
15-190-100-610-005-000-0000-000	General Supplies	\$ 67,026	\$ 67,026	\$ 65,580	\$ 1,446
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 3,442,574	\$ 3,097,729	\$ 3,088,083	\$ 9,646
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-005-000-0000-000	Salaries of Teachers	\$ 110,860	\$ 111,270	\$ 111,270	\$ -
15-204-100-106-005-000-0000-000	Other Salaries for Instruction	\$ 42,429	\$ 82,070	\$ 82,070	\$ -
15-204-100-610-005-000-0000-000	General Supplies	\$ 1,991	\$ 1,991	\$ 1,911	\$ 80
Total Learning and/or Language Disabilities		\$ 155,280	\$ 195,331	\$ 195,251	\$ 80
Resource Room/Resource Center:					
15-213-100-101-005-000-0000-000	Salaries of Teachers	\$ 432,614	\$ 416,156	\$ 416,156	\$ -
15-213-100-610-005-000-0000-000	General Supplies	\$ 280	\$ 280	\$ 280	\$ 0
Total Resource Room/Resource Center		\$ 432,894	\$ 416,436	\$ 416,436	\$ 0
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 588,174	\$ 611,767	\$ 611,687	\$ 80
Bilingual Education - Instruction					
15-240-100-101-005-000-0000-000	Salaries of Teachers	\$ 714,865	\$ 816,077	\$ 801,046	\$ 15,031
15-240-100-610-005-000-0000-000	General Supplies	\$ 5,574	\$ 5,574	\$ 5,538	\$ 36
Total Bilingual Education - Instruction		\$ 720,439	\$ 821,651	\$ 806,584	\$ 15,067
Total Instruction and At-Risk Programs		\$ 4,751,187	\$ 4,531,147	\$ 4,506,353	\$ 24,793
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-005-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 10,000	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 5</u>		<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undistributed Expenditures - Health Services					
15-000-213-100-005-000-0000-000	Salaries	\$ 98,042	\$ 47,813	\$ 47,813	\$ 1
15-000-213-600-005-000-0000-000	Supplies and Materials	\$ 200	\$ 200	\$ 81	\$ 119
Total Undistributed Expenditures - Health Services		\$ 98,242	\$ 48,013	\$ 47,893	\$ 120
Undist. Expend. - Guidance Services					
15-000-218-104-005-000-0000-000	Salaries of Other Professional Staff	\$ 178,110	\$ 178,110	\$ 177,933	\$ 177
15-000-218-600-005-000-0000-000	Supplies and Materials	\$ 600	\$ 600	\$ 564	\$ 36
Total Undist. Expend. - Guidance Services		\$ 178,710	\$ 178,710	\$ 178,497	\$ 213
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-005-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-005-000-0000-000	Salaries	\$ 52,560	\$ 53,165	\$ 53,165	\$ -
15-000-222-600-005-000-0000-000	Supplies and Materials	\$ 3,000	\$ 3,000	\$ 2,972	\$ 28
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 55,560	\$ 56,165	\$ 56,137	\$ 28
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-005-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 325,266	\$ 326,599	\$ 326,099	\$ 500
15-000-240-105-005-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 98,502	\$ 98,502	\$ 91,546	\$ 6,956
15-000-240-600-005-000-0000-000	Supplies and Materials	\$ 4,869	\$ 4,869	\$ 4,865	\$ 4
Total Undist. Expend. - Support Serv. - School Admin.		\$ 428,637	\$ 429,970	\$ 422,510	\$ 7,460
Undist. Expend. - Custodial Services					
15-000-262-100-005-000-0000-000	Salaries	\$ 63,025	\$ 63,025	\$ 63,025	\$ -
15-000-262-107-005-000-0000-000	Salaries of Non-instructional Aides	\$ 39,548	\$ 39,548	\$ 26,545	\$ 13,003
15-000-262-610-005-000-0000-000	General Supplies	\$ 250	\$ 250	\$ 237	\$ 13
Total Undist. Expend. - Custodial Services		\$ 102,823	\$ 102,823	\$ 89,807	\$ 13,016
Undist. Expend. - Security					
15-000-266-100-005-000-0000-000	Salaries	\$ 40,500	\$ 40,892	\$ 40,892	\$ -
15-000-266-610-005-000-0000-000	General Supplies	\$ 200	\$ 200	\$ -	\$ 200
Total Undist. Expend. - Security		\$ 40,700	\$ 41,092	\$ 40,892	\$ 200
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 143,523	\$ 143,915	\$ 130,699	\$ 13,216
UNALLOCATED BENEFITS					
15-000-291-220-005-000-0000-000	Social Security Contributions	\$ 54,344	\$ 54,344	\$ 52,030	\$ 2,314
15-000-291-249-005-000-0000-000	Other Retirement Contributions - Regular	\$ 27,282	\$ 47,191	\$ 47,191	\$ -
15-000-291-270-005-000-0000-000	Health Benefits	\$ 1,512,297	\$ 1,512,297	\$ 1,512,297	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,593,923	\$ 1,613,832	\$ 1,611,518	\$ 2,314
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,593,923	\$ 1,613,832	\$ 1,611,518	\$ 2,314
Undistributed Expenditures - Food Services		0	0	0	\$ -
		0	0	0	\$ -
		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,518,595	\$ 2,480,605	\$ 2,457,254	\$ 23,351
TOTAL CURRENT EXPENDITURES		\$ 7,269,782	\$ 7,011,752	\$ 6,963,607	\$ 48,145
TOTAL SCHOOL BASED EXPENDITURES		\$ 7,269,782	\$ 7,011,752	\$ 6,963,607	\$ 48,145
Other Financing Sources:					
Operating Transfer In		\$ 7,269,782	\$ 7,011,752	\$ 6,963,607	\$ 48,145
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 7,269,782	\$ 7,011,752	\$ 6,963,607	\$ 48,145
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)					
		\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 6/APA</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-006-000-0000-000	Kindergarten - Salaries of Teachers	\$ 229,168	\$ 163,935	\$ 163,935	\$ -
15-120-100-101-006-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,225,096	\$ 1,143,898	\$ 1,143,898	\$ -
15-120-100-101-006-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ 3,600	\$ 3,600	\$ -
15-130-100-101-006-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 922,664	\$ 828,988	\$ 828,986	\$ 2
15-130-100-101-006-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Regular Programs - Undistributed Instruction					
15-190-100-106-006-000-0000-000	Other Salaries for Instruction	\$ 46,604	\$ 93,218	\$ 92,587	\$ 631
15-190-100-610-006-000-0000-000	General Supplies	\$ 40,000	\$ 40,000	\$ 36,238	\$ 3,762
15-190-100-800-006-000-0000-000	Other Objects	\$ 1,584	\$ 1,584	\$ -	\$ 1,584
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,469,116	\$ 2,277,223	\$ 2,269,245	\$ 7,978
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-006-000-0000-000	Salaries of Teachers	\$ 454,756	\$ 310,654	\$ 310,654	\$ -
15-213-100-610-006-000-0000-000	General Supplies	\$ 2,927	\$ 2,927	\$ 2,867	\$ 60
Total Resource Room/Resource Center		\$ 457,683	\$ 313,581	\$ 313,520	\$ 60
Autism:					
15-214-100-101-006-000-0000-000	Salaries of Teachers	\$ 372,858	\$ 290,558	\$ 289,251	\$ 1,307
15-214-100-106-006-000-0000-000	Other Salaries for Instruction	\$ 276,448	\$ 199,739	\$ 199,556	\$ 183
15-214-100-610-006-000-0000-000	General Supplies	\$ 2,670	\$ 2,670	\$ 2,432	\$ 238
Total Autism		\$ 651,976	\$ 492,967	\$ 491,239	\$ 1,728
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,109,659	\$ 806,548	\$ 804,759	\$ 1,789
Bilingual Education - Instruction					
15-240-100-101-006-000-0000-000	Salaries of Teachers	\$ 70,791	\$ 58,105	\$ 58,105	\$ -
15-240-100-106-006-000-0000-000	Other Salaries for Instruction	\$ 56,779	\$ 56,779	\$ 53,169	\$ 3,610
15-240-100-610-006-000-0000-000	General Supplies	\$ 5,340	\$ 5,340	\$ 5,044	\$ 296
Total Bilingual Education - Instruction		\$ 132,910	\$ 120,224	\$ 116,318	\$ 3,906
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-006-053-0000-000	Salaries	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 3,500	\$ 3,500	\$ -	\$ 3,500
Total Instruction and At-Risk Programs		\$ 3,715,185	\$ 3,207,495	\$ 3,190,322	\$ 17,173
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-006-000-0000-000	Salaries	\$ 10,000	\$ 12,500	\$ 6,515	\$ 5,985
Total Undistributed Expend. - Attend. & Social Work		\$ 10,000	\$ 12,500	\$ 6,515	\$ 5,985
Undistributed Expenditures - Health Services					
15-000-213-100-006-000-0000-000	Salaries	\$ 79,506	\$ 79,506	\$ 69,105	\$ 10,401
15-000-213-600-006-000-0000-000	Supplies and Materials	\$ 400	\$ 400	\$ -	\$ 400
Total Undistributed Expenditures - Health Services		\$ 79,906	\$ 79,906	\$ 69,105	\$ 10,801
Undist. Expend. - Guidance Services					
15-000-218-104-006-000-0000-000	Salaries of Other Professional Staff	\$ 86,372	\$ 86,372	\$ 81,317	\$ 5,055
15-000-218-600-006-000-0000-000	Supplies and Materials	\$ 400	\$ 400	\$ 367	\$ 33
Total Undist. Expend. - Guidance Services		\$ 86,772	\$ 86,772	\$ 81,685	\$ 5,087

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 6/APA</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Edu. Media Serv./Sch. Library				
15-000-222-100-006-000-0000-000	Salaries	\$ 32,500	\$ -	\$ -
15-000-222-600-006-000-0000-000	Supplies and Materials	\$ 3,500	\$ 3,500	\$ 3,500
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 36,000	\$ 3,500	\$ 3,500
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-006-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 440,714	\$ 407,121	\$ 407,121
15-000-240-105-006-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 128,757	\$ 128,757	\$ 121,526
15-000-240-600-006-000-0000-000	Supplies and Materials	\$ 6,779	\$ 6,779	\$ 4,909
Total Undist. Expend. - Support Serv. - School Admin.		\$ 576,250	\$ 542,657	\$ 533,556
Undist. Expend. - Custodial Services				
15-000-262-100-006-000-0000-000	Salaries	\$ 59,925	\$ 59,925	\$ 59,925
15-000-262-107-006-000-0000-000	Salaries of Non-instructional Aides	\$ 39,548	\$ 44,548	\$ 25,225
15-000-262-610-006-000-0000-000	General Supplies	\$ 4,000	\$ 35	\$ -
Total Undist. Expend. - Custodial Services		\$ 103,473	\$ 104,508	\$ 85,150
Undist. Expend. - Security				
15-000-266-100-006-000-0000-000	Salaries	\$ 54,562	\$ 59,533	\$ 59,533
Total Undist. Expend. - Security		\$ 54,562	\$ 59,533	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 158,035	\$ 164,041	\$ 144,683
Undist. Expend. - Student Transportation Serv.				
15-000-270-512-006-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,500	\$ 3,500	\$ 3,318
Total Undist. Expend. - Student Transportation Serv.		\$ 3,500	\$ 3,500	\$ 3,318
UNALLOCATED BENEFITS				
15-000-291-220-006-000-0000-000	Social Security Contributions	\$ 58,883	\$ 58,883	\$ 55,474
15-000-291-249-006-000-0000-000	Other Retirement Contributions - Regular	\$ 21,153	\$ 30,976	\$ 30,976
15-000-291-270-006-000-0000-000	Health Benefits	\$ 1,141,298	\$ 1,141,298	\$ 1,141,298
TOTAL UNALLOCATED BENEFITS		\$ 1,221,334	\$ 1,231,157	\$ 1,227,748
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,221,334	\$ 1,231,157	\$ 3,409
Undistributed Expenditures - Food Services				
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,171,797	\$ 2,124,033	\$ 2,070,108
TOTAL CURRENT EXPENDITURES		\$ 5,886,982	\$ 5,331,528	\$ 5,260,430
CAPITAL OUTLAY				
Equipment				
Special Education - Instruction:				
15-000-262-730-006-000-0000-000	Undistributed Expenditures - Custodial Services	\$ -	\$ 3,965	\$ 3,965
Total Equipment		\$ -	\$ 3,965	\$ 3,965
TOTAL CAPITAL OUTLAY		\$ -	\$ 3,965	\$ -
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,886,982	\$ 5,335,493	\$ 5,264,395
Other Financing Sources:				
	Operating Transfer In	\$ 5,886,982	\$ 5,335,493	\$ 5,264,395
	Operating Transfer Out:			
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 5,886,982	\$ 5,335,493	\$ 5,264,395
Excess (Deficiency) of Other Financing Sources Over				
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 7</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-120-100-101-007-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 209,455	\$ 110,747	\$ 110,551	\$ 196
15-130-100-101-007-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 791,430	\$ 772,378	\$ 768,862	\$ 3,516
Regular Programs - Undistributed Instruction					
15-190-100-610-007-000-0000-000	General Supplies	\$ 11,587	\$ 11,587	\$ 11,586	\$ 1
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,012,472	\$ 894,712	\$ 890,999	\$ 3,713
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-007-000-0000-000	Salaries of Teachers	\$ 91,822	\$ 135,659	\$ 135,659	\$ -
15-204-100-106-007-000-0000-000	Other Salaries for Instruction	\$ 84,762	\$ 80,762	\$ 76,649	\$ 4,113
15-204-100-610-007-000-0000-000	General Supplies	\$ 1,540	\$ 1,540	\$ 1,540	\$ -
Total Learning and/or Language Disabilities		\$ 178,124	\$ 217,961	\$ 213,848	\$ 4,113
Multiple Disabilities:					
15-212-100-101-007-000-0000-000	Salaries of Teachers	\$ 135,659	\$ 92,747	\$ 92,747	\$ -
15-212-100-106-007-000-0000-000	Other Salaries for Instruction	\$ 46,932	\$ 47,857	\$ 47,857	\$ -
15-212-100-610-007-000-0000-000	General Supplies	\$ 770	\$ 770	\$ 770	\$ -
Total Multiple Disabilities		\$ 183,361	\$ 141,374	\$ 141,374	\$ -
Resource Room/Resource Center:					
15-213-100-101-007-000-0000-000	Salaries of Teachers	\$ 228,060	\$ 228,060	\$ 221,832	\$ 6,228
15-213-100-610-007-000-0000-000	General Supplies	\$ 1,920	\$ 1,920	\$ 1,920	\$ -
Total Resource Room/Resource Center		\$ 229,980	\$ 229,980	\$ 223,752	\$ 6,228
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 591,465	\$ 589,315	\$ 578,974	\$ 10,341
Bilingual Education - Instruction					
15-240-100-101-007-000-0000-000	Salaries of Teachers	\$ 21,024	\$ 21,386	\$ 21,386	\$ -
15-240-100-610-007-000-0000-000	General Supplies	\$ 1,155	\$ 1,155	\$ 1,155	\$ -
Total Bilingual Education - Instruction		\$ 22,179	\$ 22,541	\$ 22,541	\$ -
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-007-053-0000-000	Salaries	\$ 2,040	\$ 2,040	\$ 1,660	\$ 381
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 2,040	\$ 2,040	\$ 1,660	\$ 381
Total Instruction and At-Risk Programs		\$ 1,628,156	\$ 1,508,608	\$ 1,494,173	\$ 14,435
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-007-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 10,000	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 7</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
15-000-213-100-007-000-0000-000	Salaries	\$ 77,006	\$ 77,006	\$ 73,710	\$ 3,296
Total Undistributed Expenditures - Health Services		\$ 77,006	\$ 77,006	\$ 73,710	\$ 3,296
Undist. Expend. - Guidance Services					
15-000-218-104-007-000-0000-000	Salaries of Other Professional Staff	\$ 123,110	\$ 101,348	\$ 101,279	\$ 69
Total Undist. Expend. - Guidance Services		\$ 123,110	\$ 101,348	\$ 101,279	\$ 69
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-007-000-0000-000	Purchased Prof- Educational Services	\$ 11,000	\$ 11,000	\$ 10,000	\$ 1,000
15-000-221-390-007-000-0000-000	Other Purch Prof. and Tech. Services	\$ 1,200	\$ 1,200	\$ 1,196	\$ 4
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 12,200	\$ 12,200	\$ 11,196	\$ 1,004
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-007-000-0000-000	Salaries	\$ 102,008	\$ 102,533	\$ 102,533	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 102,008	\$ 102,533	\$ 102,533	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-007-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 111,569	\$ 111,569	\$ 111,569	\$ -
15-000-240-105-007-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 50,951	\$ 51,376	\$ 51,376	\$ -
15-000-240-580-007-000-0000-000	Conferences/Travel	\$ 300	\$ 300	\$ 290	\$ 10
15-000-240-590-007-000-0000-000	Other Purchased Services (400-500 series)	\$ 150	\$ 150	\$ 110	\$ 40
Total Undist. Expend. - Support Serv. - School Admin.		\$ 162,970	\$ 163,395	\$ 163,345	\$ 50
Undist. Expend. - Custodial Services					
15-000-262-100-007-000-0000-000	Salaries	\$ 59,925	\$ 59,925	\$ 59,146	\$ 779
15-000-262-107-007-000-0000-000	Salaries of Non-instructional Aides	\$ 32,036	\$ 12,026	\$ 12,026	\$ -
Total Undist. Expend. - Custodial Services		\$ 91,961	\$ 71,951	\$ 71,171	\$ 779
Total Undist. Expend. - Oper. & Maint. Of Plant					
		\$ 91,961	\$ 71,951	\$ 71,171	\$ 779
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-007-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 1,488	\$ 1,488	\$ 1,488	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 1,488	\$ 1,488	\$ 1,488	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-007-000-0000-000	Social Security Contributions	\$ 25,381	\$ 25,381	\$ 23,273	\$ 2,108
15-000-291-249-007-000-0000-000	Other Retirement Contributions - Regular	\$ 10,281	\$ 15,839	\$ 15,839	\$ -
15-000-291-270-007-000-0000-000	Health Benefits	\$ 623,675	\$ 623,675	\$ 623,675	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 659,337	\$ 664,895	\$ 662,787	\$ 2,108
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		\$ 659,337	\$ 664,895	\$ 662,787	\$ 2,108
Undistributed Expenditures - Food Services					
		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES					
		\$ 1,240,080	\$ 1,194,816	\$ 1,187,509	\$ 7,307
TOTAL CURRENT EXPENDITURES					
		\$ 2,868,236	\$ 2,703,424	\$ 2,681,682	\$ 21,742
TOTAL SCHOOL BASED EXPENDITURES					
		\$ 2,868,236	\$ 2,703,424	\$ 2,681,682	\$ 21,742
Other Financing Sources:					
Operating Transfer In		\$ 2,868,236	\$ 2,703,424	\$ 2,681,682	\$ 21,742
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 2,868,236	\$ 2,703,424	\$ 2,681,682	\$ 21,742
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 THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 8</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-008-000-0000-000	Kindergarten - Salaries of Teachers	\$ 69,214	\$ 69,214	\$ 57,605	\$ 11,609
15-120-100-101-008-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 781,508	\$ 594,326	\$ 594,326	\$ -
15-130-100-101-008-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,010,711	\$ 966,753	\$ 963,046	\$ 3,707
15-190-100-106-008-000-0000-000	Other Salaries for Instruction	\$ 49,632	\$ 22,497	\$ 22,497	\$ -
15-190-100-610-008-000-0000-000	General Supplies	\$ 51,620	\$ 51,620	\$ 50,551	\$ 1,069
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,962,685	\$ 1,704,409	\$ 1,688,025	\$ 16,385
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
15-202-100-610-008-000-0000-000	General Supplies	\$ 1,000	\$ 1,000	\$ 928	\$ 72
Total Cognitive - Moderate		\$ 1,000	\$ 1,000	\$ 928	\$ 72
Learning and/or Language Disabilities:					
15-204-100-101-008-000-0000-000	Salaries of Teachers	\$ 52,860	\$ 30,955	\$ 27,802	\$ 3,153
15-204-100-106-008-000-0000-000	Other Salaries for Instruction	\$ 34,621	\$ 67,654	\$ 55,116	\$ 12,537
Total Learning and/or Language Disabilities		\$ 87,481	\$ 98,609	\$ 82,918	\$ 15,691
Resource Room/Resource Center:					
15-213-100-101-008-000-0000-000	Salaries of Teachers	\$ 437,853	\$ 407,063	\$ 407,063	\$ -
15-213-100-610-008-000-0000-000	General Supplies	\$ 1,500	\$ 1,500	\$ 996	\$ 504
Total Resource Room/Resource Center		\$ 439,353	\$ 408,563	\$ 408,060	\$ 504
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 527,834	\$ 508,172	\$ 491,906	\$ 16,266
Bilingual Education - Instruction					
15-240-100-101-008-000-0000-000	Salaries of Teachers	\$ 647,006	\$ 663,520	\$ 663,520	\$ -
15-240-100-106-008-000-0000-000	Other Salaries for Instruction	\$ 50,204	\$ 50,557	\$ 50,557	\$ -
15-240-100-610-008-000-0000-000	General Supplies	\$ 8,000	\$ 8,000	\$ 7,497	\$ 503
Total Bilingual Education - Instruction		\$ 705,210	\$ 722,077	\$ 721,574	\$ 503
Before/After School Programs - Instruction					
15-421-100-106-008-053-0000-000	Other Salaries for Instruction	\$ 1,350	\$ 1,350	\$ 1,248	\$ 102
Total Before/After School Programs - Instruction		\$ 1,350	\$ 1,350	\$ 1,248	\$ 102
Total Before/After School Programs		\$ 1,350	\$ 1,350	\$ 1,248	\$ 102
Total Instruction and At-Risk Programs		\$ 3,197,079	\$ 2,936,008	\$ 2,902,752	\$ 33,256
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-008-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 10,000	\$ -	\$ -	\$ -
Undistributed Expenditures - Health Services					
15-000-213-100-008-000-0000-000	Salaries	\$ 57,500	\$ 66,905	\$ 66,905	\$ -
Total Undistributed Expenditures - Health Services		\$ 57,500	\$ 66,905	\$ 66,905	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-008-000-0000-000	Salaries of Other Professional Staff	\$ 71,748	\$ 73,438	\$ 73,438	\$ -
Total Undist. Expend. - Guidance Services		\$ 71,748	\$ 73,438	\$ 73,438	\$ -
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-600-008-000-0000-000	Supplies and Materials	\$ 1,000	\$ 1,000	\$ 928	\$ 72
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 1,000	\$ 1,000	\$ 928	\$ 72
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-008-000-0000-000	Salaries	\$ 65,000	\$ 30,858	\$ 30,858	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 65,000	\$ 30,858	\$ 30,858	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 8</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-008-000-0000-000	\$ 342,552	\$ 324,837	\$ 324,837	\$ -
15-000-240-105-008-000-0000-000	\$ 33,722	\$ 33,722	\$ 33,635	\$ 87
15-000-240-590-008-000-0000-000	\$ 2,800	\$ 1,340	\$ 259	\$ 1,081
15-000-240-600-008-000-0000-000	\$ 2,000	\$ 3,300	\$ 3,120	\$ 180
15-000-240-800-008-000-0000-000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 0
Total Undist. Expend. - Support Serv. - School Admin.	\$ 382,574	\$ 364,699	\$ 363,350	\$ 1,349
Undist. Expend. - Custodial Services				
15-000-262-100-008-000-0000-000	\$ 50,575	\$ 50,575	\$ 50,575	\$ -
15-000-262-107-008-000-0000-000	\$ 47,060	\$ 21,882	\$ 21,882	\$ -
15-000-262-610-008-000-0000-000	\$ 1,000	\$ 1,000	\$ 994	\$ 6
Total Undist. Expend. - Custodial Services	\$ 98,635	\$ 73,457	\$ 73,451	\$ 6
Undist. Expend. - Security				
15-000-266-100-008-000-0000-000	\$ 52,137	\$ -	\$ -	\$ -
Total Undist. Expend. - Security	\$ 52,137	\$ -	\$ -	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 150,772	\$ 73,457	\$ 73,451	\$ 6
Undist. Expend. - Student Transportation Serv.				
15-000-270-512-008-000-0000-000	\$ 3,000	\$ 3,160	\$ 3,160	\$ -
Total Undist. Expend. - Student Transportation Serv.	\$ 3,000	\$ 3,160	\$ 3,160	\$ -
UNALLOCATED BENEFITS				
15-000-291-220-008-000-0000-000	\$ 32,128	\$ 32,128	\$ 27,141	\$ 4,987
15-000-291-249-008-000-0000-000	\$ 20,268	\$ 33,803	\$ 33,803	\$ -
15-000-291-270-008-000-0000-000	\$ 1,087,353	\$ 1,087,353	\$ 1,087,353	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,139,749	\$ 1,153,284	\$ 1,148,297	\$ 4,987
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,139,749	\$ 1,153,284	\$ 1,148,297	\$ 4,987
Undistributed Expenditures - Food Services	0	0	0	\$ -
	0	0	0	\$ -
	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,881,343	\$ 1,766,801	\$ 1,760,386	\$ 6,414
TOTAL CURRENT EXPENDITURES	\$ 5,078,422	\$ 4,702,809	\$ 4,663,138	\$ 39,671
TOTAL SCHOOL BASED EXPENDITURES	\$ 5,078,422	\$ 4,702,809	\$ 4,663,138	\$ 39,671
Other Financing Sources:				
Operating Transfer In	\$ 5,078,422	\$ 4,702,809	\$ 4,663,138	\$ 39,671
Operating Transfer Out:				
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 5,078,422	\$ 4,702,809	\$ 4,663,138	\$ 39,671
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 9</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-009-000-0000-000	Kindergarten - Salaries of Teachers	\$ 238,122	\$ 196,904	\$ 196,904	\$ -
15-120-100-101-009-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,102,322	\$ 1,950,793	\$ 1,950,793	\$ -
15-120-100-101-009-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
15-130-100-101-009-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,592,939	\$ 1,559,155	\$ 1,555,968	\$ 3,188
15-190-100-106-009-000-0000-000	Other Salaries for Instruction	\$ 83,514	\$ 113,001	\$ 113,001	\$ -
15-190-100-610-009-000-0000-000	General Supplies	\$ 81,042	\$ 81,042	\$ 81,014	\$ 28
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 4,101,939	\$ 3,904,896	\$ 3,897,680	\$ 7,216
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-009-000-0000-000	Salaries of Teachers	\$ 480,004	\$ 460,857	\$ 460,857	\$ -
	Total Resource Room/Resource Center	\$ 480,004	\$ 460,857	\$ 460,857	\$ -
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 480,004	\$ 460,857	\$ 460,857	\$ -
Bilingual Education - Instruction					
15-240-100-101-009-000-0000-000	Salaries of Teachers	\$ 1,034,314	\$ 1,013,939	\$ 1,013,939	\$ -
15-240-100-106-009-000-0000-000	Other Salaries for Instruction	\$ 150,466	\$ 101,187	\$ 101,187	\$ -
	Total Bilingual Education - Instruction	\$ 1,184,780	\$ 1,115,126	\$ 1,115,126	\$ -
Before/After School Programs - Instruction					
15-421-100-101-009-061-0000-000	Salaries of Teachers	\$ 7,174	\$ 7,174	\$ 6,446	\$ 728
15-421-100-106-009-061-0000-000	Other Salaries for Instruction	\$ 2,184	\$ 2,184	\$ 2,148	\$ 36
	Total Before/After School Programs - Instruction	\$ 9,358	\$ 9,358	\$ 8,594	\$ 764
Before/After School Programs - Support					
15-421-240-103-009-053-0000-000	Salaries	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
	Total Before/After School Programs - Support	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
	Total Before/After School Programs	\$ 10,358	\$ 10,358	\$ 9,594	\$ 764
	Total Instruction and At-Risk Programs	\$ 5,777,081	\$ 5,491,237	\$ 5,483,258	\$ 7,980
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-009-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
	Total Undistributed Expend. - Attend. & Social Work	\$ 10,000	\$ -	\$ -	\$ -
Undistributed Expenditures - Health Services					
15-000-213-100-009-000-0000-000	Salaries	\$ 92,222	\$ 92,747	\$ 92,747	\$ -
15-000-213-600-009-000-0000-000	Supplies and Materials	\$ 300	\$ 300	\$ 300	\$ -
	Total Undistributed Expenditures - Health Services	\$ 92,522	\$ 93,047	\$ 93,047	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-009-000-0000-000	Salaries of Other Professional Staff	\$ 160,113	\$ 160,113	\$ 149,033	\$ 11,080
15-000-218-600-009-000-0000-000	Supplies and Materials	\$ 300	\$ 300	\$ 298	\$ 2
	Total Undist. Expend. - Guidance Services	\$ 160,413	\$ 160,413	\$ 149,331	\$ 11,082
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-009-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
15-000-221-600-009-000-0000-000	Supplies and Materials	\$ 500	\$ 500	\$ 499	\$ 1
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 10,500	\$ 10,500	\$ 10,499	\$ 1
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-009-000-0000-000	Salaries	\$ 103,908	\$ 104,333	\$ 104,333	\$ -
15-000-222-600-009-000-0000-000	Supplies and Materials	\$ 1,000	\$ 1,000	\$ 999	\$ 1
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 104,908	\$ 105,333	\$ 105,332	\$ 1
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-009-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 319,623	\$ 319,623	\$ 319,623	\$ -
15-000-240-105-009-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 79,661	\$ 80,586	\$ 80,586	\$ -
15-000-240-590-009-000-0000-000	Other Purchased Services (400-500 series)	\$ 750	\$ 750	\$ -	\$ 750
15-000-240-600-009-000-0000-000	Supplies and Materials	\$ 10,000	\$ 10,000	\$ 9,996	\$ 4
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 410,034	\$ 410,959	\$ 410,205	\$ 754
Undist. Expend. - Custodial Services					
15-000-262-100-009-000-0000-000	Salaries	\$ 63,025	\$ 63,025	\$ 63,025	\$ -
15-000-262-107-009-000-0000-000	Salaries of Non-instructional Aides	\$ 77,108	\$ 42,750	\$ 42,750	\$ -
15-000-262-610-009-000-0000-000	General Supplies	\$ 500	\$ 500	\$ 499	\$ 1
	Total Undist. Expend. - Custodial Services	\$ 140,633	\$ 106,275	\$ 106,274	\$ 1
Undist. Expend. - Security					
15-000-266-100-009-000-0000-000	Salaries	\$ 44,295	\$ 45,387	\$ 45,387	\$ -
15-000-266-600-009-000-0000-000	General Supplies	\$ 500	\$ 500	\$ 499	\$ 1
	Total Undist. Expend. - Security	\$ 44,795	\$ 45,887	\$ 45,886	\$ 1
	Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 185,428	\$ 152,162	\$ 152,160	\$ 2
UNALLOCATED BENEFITS					
15-000-291-220-009-000-0000-000	Social Security Contributions	\$ 58,957	\$ 58,957	\$ 50,523	\$ 8,434
15-000-291-249-009-000-0000-000	Other Retirement Contributions - Regular	\$ 57,615	\$ 58,179	\$ 58,179	\$ -
15-000-291-270-009-000-0000-000	Health Benefits	\$ 1,848,961	\$ 1,848,961	\$ 1,848,961	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 1,965,533	\$ 1,966,097	\$ 1,957,663	\$ 8,434
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,965,533	\$ 1,966,097	\$ 1,957,663	\$ 8,434

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 9</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Food Services				
Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,939,338	\$ 2,898,511	\$ 2,878,238	\$ 20,274
TOTAL CURRENT EXPENDITURES	\$ 8,716,419	\$ 8,389,749	\$ 8,361,495	\$ 28,253
TOTAL SCHOOL BASED EXPENDITURES	\$ 8,716,419	\$ 8,389,749	\$ 8,361,495	\$ 28,253
Other Financing Sources:				
Operating Transfer In	\$ 8,716,419	\$ 8,389,749	\$ 8,361,495	\$ 28,253
Operating Transfer Out:				
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 8,716,419	\$ 8,389,749	\$ 8,361,495	\$ 28,253
Excess (Deficiency) of Other Financing Sources Over				
(Under) Expenditures and Other Financing (Uses)	\$ -		\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 10</u>		<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>		<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-010-000-0000-000	Kindergarten - Salaries of Teachers	\$ 257,127	\$ 195,768	\$ 195,767	\$ 1
15-120-100-101-010-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,223,783	\$ 1,031,117	\$ 1,031,117	\$ -
15-120-100-101-010-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ 2,000	\$ 1,856	\$ 144
15-130-100-101-010-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 735,538	\$ 600,512	\$ 600,512	\$ -
Regular Programs - Undistributed Instruction					
15-190-100-106-010-000-0000-000	Other Salaries for Instruction	\$ 115,027	\$ 85,665	\$ 85,127	\$ 538
15-190-100-500-010-000-0000-000	Other Purchased Services (400-500 series)	\$ 3,100	\$ 3,100	\$ 2,049	\$ 1,051
15-190-100-610-010-000-0000-000	General Supplies	\$ 59,125	\$ 52,396	\$ 52,396	\$ -
15-190-100-800-010-000-0000-000	Other Objects	\$ 1,425	\$ 1,425	\$ 840	\$ 585
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,397,125	\$ 1,971,984	\$ 1,969,664	\$ 2,319
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
15-202-100-610-010-000-0000-000	General Supplies	\$ 500	\$ 500	\$ -	\$ 500
Total Cognitive - Moderate		\$ 500	\$ 500	\$ -	\$ 500
Learning and/or Language Disabilities:					
15-204-100-101-010-000-0000-000	Salaries of Teachers	\$ 228,541	\$ 101,892	\$ 101,892	\$ -
15-204-100-106-010-000-0000-000	Other Salaries for Instruction	\$ 73,039	\$ 73,663	\$ 73,663	\$ -
Total Learning and/or Language Disabilities		\$ 301,580	\$ 175,555	\$ 175,555	\$ -
Resource Room/Resource Center:					
15-213-100-101-010-000-0000-000	Salaries of Teachers	\$ 373,671	\$ 373,671	\$ 373,121	\$ 550
15-213-100-610-010-000-0000-000	General Supplies	\$ 500	\$ 500	\$ -	\$ 500
Total Resource Room/Resource Center		\$ 374,171	\$ 374,171	\$ 373,121	\$ 1,050
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 676,251	\$ 550,226	\$ 548,676	\$ 1,550
Bilingual Education - Instruction					
15-240-100-101-010-000-0000-000	Salaries of Teachers	\$ 455,590	\$ 467,384	\$ 456,647	\$ 10,737
15-240-100-106-010-000-0000-000	Other Salaries for Instruction	\$ 30,911	\$ 31,535	\$ 31,535	\$ -
15-240-100-610-010-000-0000-000	General Supplies	\$ 500	\$ 500	\$ -	\$ 500
Total Bilingual Education - Instruction		\$ 487,001	\$ 499,419	\$ 488,182	\$ 11,237
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-600-010-000-0000-000	Supplies and Materials	\$ 500	\$ 500	\$ -	\$ 500
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 500	\$ 500	\$ -	\$ 500
Total Other Supplemental/At-Risk Programs					
Total Instruction and At-Risk Programs		\$ 3,560,877	\$ 3,022,129	\$ 3,006,522	\$ 15,606
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-010-000-0000-000	Salaries	\$ 10,000	\$ 12,500	\$ 4,543	\$ 7,957
Total Undistributed Expend. - Attend. & Social Work		\$ 10,000	\$ 12,500	\$ 4,543	\$ 7,957
Undistributed Expenditures - Health Services					
15-000-213-100-010-000-0000-000	Salaries	\$ 93,222	\$ 93,222	\$ 93,147	\$ 75
15-000-213-600-010-000-0000-000	Supplies and Materials	\$ 200	\$ 200	\$ -	\$ 200
Total Undistributed Expenditures - Health Services		\$ 93,422	\$ 93,422	\$ 93,147	\$ 275
Undist. Expend. - Guidance Services					
15-000-218-104-010-000-0000-000	Salaries of Other Professional Staff	\$ 124,714	\$ 126,479	\$ 126,479	\$ -
15-000-218-600-010-000-0000-000	Supplies and Materials	\$ 250	\$ 250	\$ 249	\$ 1
Total Undist. Expend. - Guidance Services		\$ 124,964	\$ 126,729	\$ 126,728	\$ 1
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-010-000-0000-000	Other Purchased Services (400-500 series)	\$ 750	\$ 750	\$ -	\$ 750
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 750	\$ 750	\$ -	\$ 750
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-010-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 367,870	\$ 368,770	\$ 368,770	\$ -
15-000-240-105-010-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 103,287	\$ 103,412	\$ 103,412	\$ -
15-000-240-590-010-000-0000-000	Other Purchased Services (400-500 series)	\$ 3,500	\$ 5,750	\$ 5,460	\$ 290
15-000-240-600-010-000-0000-000	Supplies and Materials	\$ 6,000	\$ 3,750	\$ 3,040	\$ 710
Total Undist. Expend. - Support Serv. - School Admin.		\$ 480,657	\$ 481,682	\$ 480,682	\$ 1,000
Undist. Expend. - Custodial Services					
15-000-262-100-010-000-0000-000	Salaries	\$ 59,925	\$ 59,925	\$ 59,925	\$ -
15-000-262-107-010-000-0000-000	Salaries of Non-instructional Aides	\$ 47,060	\$ 26,883	\$ 18,050	\$ 8,833
15-000-262-610-010-000-0000-000	General Supplies	\$ 3,000	\$ 3,000	\$ 2,986	\$ 14
Total Undist. Expend. - Custodial Services		\$ 109,985	\$ 89,808	\$ 80,960	\$ 8,847
Undist. Expend. - Security					
15-000-266-100-010-000-0000-000	Salaries	\$ 52,137	\$ 53,062	\$ 53,062	\$ -
15-000-266-600-010-000-0000-000	General Supplies	\$ 5,000	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 10</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
Total Undist. Expend. - Security		\$ 57,137	\$ 53,062	\$ 53,062	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 167,122	\$ 142,870	\$ 134,022	\$ 8,847
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-010-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,000	\$ 2,000	\$ 1,759	\$ 241
Total Undist. Expend. - Student Transportation Serv.		\$ 2,000	\$ 2,000	\$ 1,759	\$ 241
UNALLOCATED BENEFITS					
15-000-291-220-010-000-0000-000	Social Security Contributions	\$ 46,480	\$ 46,480	\$ 43,449	\$ 3,031
15-000-291-249-010-000-0000-000	Other Retirement Contributions - Regular	\$ 25,319	\$ 38,939	\$ 38,939	\$ -
15-000-291-270-010-000-0000-000	Health Benefits	\$ 1,087,683	\$ 1,087,683	\$ 1,087,683	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,159,482	\$ 1,173,102	\$ 1,170,071	\$ 3,031
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		\$ 1,159,482	\$ 1,173,102	\$ 1,170,071	\$ 3,031
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,038,397	\$ 2,033,055	\$ 2,010,953	\$ 22,102
TOTAL CURRENT EXPENDITURES		\$ 5,599,274	\$ 5,055,184	\$ 5,017,475	\$ 37,708
TOTAL SCHOOL BASED EXPENDITURES					
		\$ 5,599,274	\$ 5,055,184	\$ 5,017,475	\$ 37,708
Other Financing Sources:					
	Operating Transfer In	\$ 5,599,274	\$ 5,055,184	\$ 5,017,475	\$ 37,708
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 5,599,274	\$ 5,055,184	\$ 5,017,475	\$ 37,708
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 11</u>		<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-120-100-101-011-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 103,408	\$ 25,958	\$ 25,958	\$ -
15-120-100-101-011-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ 4,000	\$ 3,761	\$ 239
15-130-100-101-011-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ -	\$ 101,367	\$ 101,367	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 107,408	\$ 131,325	\$ 131,086	\$ 239
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-106-011-000-0000-000	Other Salaries for Instruction	\$ 49,632	\$ -	\$ -	\$ -
Total Learning and/or Language Disabilities		\$ 49,632	\$ -	\$ -	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 49,632	\$ -	\$ -	\$ -
Bilingual Education - Instruction					
15-240-100-101-011-000-0000-000	Salaries of Teachers	\$ 65,000	\$ -	\$ -	\$ 1
15-240-100-610-011-000-0000-000	General Supplies	\$ 15,000	\$ 15,000	\$ 14,948	\$ 52
Total Bilingual Education - Instruction		\$ 80,000	\$ 15,000	\$ 14,948	\$ 52
Total Instruction and At-Risk Programs		\$ 237,040	\$ 146,325	\$ 146,034	\$ 291
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-011-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 10,000	\$ -	\$ -	\$ -
Undist. Expend. - Guidance Services					
15-000-218-600-011-000-0000-000	Supplies and Materials	\$ 800	\$ 800	\$ 725	\$ 75
Total Undist. Expend. - Guidance Services		\$ 800	\$ 800	\$ 725	\$ 75
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-600-011-000-0000-000	Supplies and Materials	\$ 7,200	\$ 7,200	\$ 6,016	\$ 1,184
Total Undist. Expend. - Support Serv. - School Admin.		\$ 7,200	\$ 7,200	\$ 6,016	\$ 1,184
Undist. Expend. - Custodial Services					
15-000-262-100-011-000-0000-000	Salaries	\$ 58,725	\$ -	\$ -	\$ -
Total Undist. Expend. - Custodial Services		\$ 58,725	\$ -	\$ -	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-011-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,000	\$ 3,000	\$ 1,738	\$ 1,262
Total Undist. Expend. - Student Transportation Serv.		\$ 3,000	\$ 3,000	\$ 1,738	\$ 1,262
UNALLOCATED BENEFITS					
15-000-291-220-011-000-0000-000	Social Security Contributions	\$ 9,376	\$ 7,423	\$ -	\$ 7,423
15-000-291-249-011-000-0000-000	Other Retirement Contributions - Regular	\$ 915	\$ 2,868	\$ -	\$ 2,868
15-000-291-270-011-000-0000-000	Health Benefits	\$ 75,434	\$ 75,434	\$ 75,434	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 85,725	\$ 85,725	\$ 75,434	\$ 10,291
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 85,725	\$ 85,725	\$ 75,434	\$ 10,291
Undistributed Expenditures - Food Services					
		0	0	0	\$ -
		0	0	0	\$ -
		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 165,450	\$ 96,725	\$ 83,912	\$ 12,813
TOTAL CURRENT EXPENDITURES		\$ 402,490	\$ 243,050	\$ 229,947	\$ 13,104
TOTAL SCHOOL BASED EXPENDITURES		\$ 402,490	\$ 243,050	\$ 229,947	\$ 13,104
Other Financing Sources:					
Operating Transfer In		\$ 402,490	\$ 243,050	\$ 229,947	\$ 13,104
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 402,490	\$ 243,050	\$ 229,947	\$ 13,104
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 12</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-012-000-0000-000	Kindergarten - Salaries of Teachers	\$ 137,037	\$ 137,840	\$ 137,840	\$ -
15-120-100-101-012-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,515,077	\$ 1,470,437	\$ 1,470,437	\$ -
15-120-100-101-012-054-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ 2,000	0	\$ 2,000
15-130-100-101-012-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 890,320	\$ 864,871	\$ 864,871	\$ -
15-130-100-101-012-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ -	\$ 2,000	\$ 1,950	\$ 50
15-190-100-106-012-000-0000-000	Other Salaries for Instruction	\$ 78,144	\$ 79,693	\$ 79,693	\$ -
15-190-100-610-012-000-0000-000	General Supplies	\$ 29,500	\$ 24,340	\$ 24,340	\$ -
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,654,078	\$ 2,581,181	\$ 2,579,131	\$ 2,050
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-012-000-0000-000	Salaries of Teachers	\$ 82,106	\$ 82,106	\$ 78,180	\$ 3,926
15-204-100-106-012-000-0000-000	Other Salaries for Instruction	\$ 50,204	\$ 51,129	\$ 51,129	\$ -
15-204-100-610-012-000-0000-000	General Supplies	\$ 1,000	\$ 1,000	\$ 995	\$ 5
	Total Learning and/or Language Disabilities	\$ 133,310	\$ 134,235	\$ 130,304	\$ 3,931
Resource Room/Resource Center:					
15-213-100-101-012-000-0000-000	Salaries of Teachers	\$ 343,968	\$ 307,539	\$ 307,539	\$ -
15-213-100-610-012-000-0000-000	General Supplies	\$ 7,000	\$ 14,000	\$ 13,776	\$ 224
15-213-100-640-012-000-0000-000	Textbooks	\$ 7,000	\$ -	\$ -	\$ -
	Total Resource Room/Resource Center	\$ 357,968	\$ 321,539	\$ 321,315	\$ 224
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 491,278	\$ 455,774	\$ 451,618	\$ 4,156
Bilingual Education - Instruction					
15-240-100-101-012-000-0000-000	Salaries of Teachers	\$ 308,658	\$ 261,532	\$ 261,532	\$ -
15-240-100-610-012-000-0000-000	General Supplies	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
	Total Bilingual Education - Instruction	\$ 314,658	\$ 267,532	\$ 267,532	\$ -
	Total Instruction and At-Risk Programs	\$ 3,460,014	\$ 3,304,487	\$ 3,298,281	\$ 6,206
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-012-000-0000-000	Salaries	\$ 10,000	\$ 12,500	\$ 6,354	\$ 6,146
15-000-211-174-012-000-0000-000	Salaries of Community/School Coordinators	\$ 70,664	\$ 71,700	\$ 71,700	\$ -
15-000-211-600-012-000-0000-000	Supplies and Materials	\$ 500	\$ 500	\$ -	\$ 500
	Total Undistributed Expend. - Attend. & Social Work	\$ 81,164	\$ 84,700	\$ 78,054	\$ 6,646
Undistributed Expenditures - Health Services					
15-000-213-100-012-000-0000-000	Salaries	\$ 65,006	\$ 65,006	\$ 63,105	\$ 1,901
15-000-213-600-012-000-0000-000	Supplies and Materials	\$ 300	\$ 300	\$ 249	\$ 51
	Total Undistributed Expenditures - Health Services	\$ 65,306	\$ 65,306	\$ 63,354	\$ 1,952
Undist. Expend. - Guidance Services					
15-000-218-104-012-000-0000-000	Salaries of Other Professional Staff	\$ 138,559	\$ 92,152	\$ 92,152	\$ -
15-000-218-600-012-000-0000-000	Supplies and Materials	\$ 2,500	\$ 2,500	\$ 2,466	\$ 34
	Total Undist. Expend. - Guidance Services	\$ 141,059	\$ 94,652	\$ 94,618	\$ 34
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-012-000-0000-000	Purchased Prof- Educational Services	\$ 11,000	\$ 11,000	\$ 10,000	\$ 1,000
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 11,000	\$ 11,000	\$ 10,000	\$ 1,000
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-012-000-0000-000	Salaries	\$ 65,000	\$ 15,123	\$ 15,123	\$ -
15-000-222-600-012-000-0000-000	Supplies and Materials	\$ 2,000	\$ 2,000	\$ 1,581	\$ 419
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 67,000	\$ 17,123	\$ 16,705	\$ 419

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 12</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Instructional Staff Training Serv.				
15-000-223-580-012-000-0000-000				
Other Purchased Services (400-500 series)	\$ 2,000	\$ -	\$ -	\$ -
	\$ 2,000	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-012-000-0000-000				
Salaries of Principals/Assistant Principals/Program Directors	\$ 360,910	\$ 403,494	\$ 402,294	\$ 1,200
15-000-240-105-012-000-0000-000				
Salaries of Secretarial and Clerical Assistants	\$ 78,385	\$ 80,385	\$ 80,385	\$ -
15-000-240-590-012-000-0000-000				
Other Purchased Services (400-500 series)	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
15-000-240-600-012-000-0000-000				
Supplies and Materials	\$ 2,150	\$ 5,150	\$ 5,139	\$ 11
Total Undist. Expend. - Support Serv. - School Admin.	\$ 442,445	\$ 490,028	\$ 487,817	\$ 2,211
Undist. Expend. - Custodial Services				
15-000-262-100-012-000-0000-000				
Salaries	\$ 55,625	\$ 55,625	\$ 55,625	\$ -
15-000-262-107-012-000-0000-000				
Salaries of Non-instructional Aides	\$ 30,048	\$ 30,048	\$ 19,254	\$ 10,794
Total Undist. Expend. - Custodial Services	\$ 85,673	\$ 85,673	\$ 74,879	\$ 10,794
Undist. Expend. - Security				
15-000-266-100-012-000-0000-000				
Salaries	\$ -	\$ 36,559	\$ 36,559	\$ -
15-000-266-610-012-000-0000-000				
General Supplies	\$ 1,000	\$ -	\$ -	\$ -
Total Undist. Expend. - Security	\$ 1,000	\$ 36,559	\$ 36,559	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 86,673	\$ 122,232	\$ 111,438	\$ 10,794
Undist. Expend. - Student Transportation Serv.				
15-000-270-512-012-000-0000-000				
Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 6,000	\$ 6,000	\$ 5,846	\$ 154
Total Undist. Expend. - Student Transportation Serv.	\$ 6,000	\$ 6,000	\$ 5,846	\$ 154
UNALLOCATED BENEFITS				
15-000-291-220-012-000-0000-000				
Social Security Contributions	\$ 36,488	\$ 40,120	\$ 40,092	\$ 28
15-000-291-249-012-000-0000-000				
Other Retirement Contributions - Regular	\$ 22,637	\$ 35,242	\$ 35,242	\$ -
15-000-291-270-012-000-0000-000				
Health Benefits	\$ 987,729	\$ 987,729	\$ 987,729	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,046,854	\$ 1,063,091	\$ 1,063,063	\$ 28
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,046,854	\$ 1,063,091	\$ 1,063,063	\$ 28
Undistributed Expenditures - Food Services				
Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,949,501	\$ 1,954,132	\$ 1,930,895	\$ 23,237
TOTAL CURRENT EXPENDITURES	\$ 5,409,515	\$ 5,258,619	\$ 5,229,176	\$ 29,443
TOTAL SCHOOL BASED EXPENDITURES	\$ 5,409,515	\$ 5,258,619	\$ 5,229,176	\$ 29,443
Other Financing Sources:				
Operating Transfer In	\$ 5,409,515	\$ 5,258,619	\$ 5,229,176	\$ 29,443
Operating Transfer Out:				
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 5,409,515	\$ 5,258,619	\$ 5,229,176	\$ 29,443
Excess (Deficiency) of Other Financing Sources Over				
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 13</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-013-000-0000-000	Kindergarten - Salaries of Teachers	\$ 239,388	\$ 153,507	\$ 152,853	\$ 654
15-120-100-101-013-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,191,561	\$ 1,188,400	\$ 1,188,001	\$ 399
15-130-100-101-013-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 737,777	\$ 572,987	\$ 572,987	\$ -
15-190-100-106-013-000-0000-000	Other Salaries for Instruction	\$ 130,869	\$ 132,053	\$ 130,853	\$ 1,200
15-190-100-500-013-000-0000-000	Other Purchased Services (400-500 series)	\$ -	\$ 5,100	\$ 4,684	\$ 416
15-190-100-610-013-000-0000-000	General Supplies	\$ 49,900	\$ 50,900	\$ 50,431	\$ 469
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,349,495	\$ 2,102,947	\$ 2,099,810	\$ 3,137
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-013-000-0000-000	Salaries of Teachers	\$ 49,692	\$ 49,692	\$ 49,692	\$ -
15-204-100-106-013-000-0000-000	Other Salaries for Instruction	\$ 50,204	\$ 26,664	\$ 26,664	\$ -
Total Learning and/or Language Disabilities		\$ 99,896	\$ 76,356	\$ 76,356	\$ -
Resource Room/Resource Center:					
15-213-100-101-013-000-0000-000	Salaries of Teachers	\$ 308,092	\$ 244,023	\$ 244,023	\$ -
Total Resource Room/Resource Center		\$ 308,092	\$ 244,023	\$ 244,023	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 407,988	\$ 320,378	\$ 320,378	\$ -
Bilingual Education - Instruction					
15-240-100-101-013-000-0000-000	Salaries of Teachers	\$ 346,323	\$ 346,540	\$ 343,881	\$ 2,659
Total Bilingual Education - Instruction		\$ 346,323	\$ 346,540	\$ 343,881	\$ 2,659
Before/After School Programs - Instruction					
15-421-100-101-013-053-0000-000	Salaries of Teachers	\$ 2,900	\$ 2,900	\$ 587	\$ 2,314
15-421-100-610-013-000-0000-000	Supplies and Materials	\$ 1,000	\$ 1,000	\$ 979	\$ 21
Total Before/After School Programs - Instruction		\$ 3,900	\$ 3,900	\$ 1,565	\$ 2,335
Total Before/After School Programs		\$ 3,900	\$ 3,900	\$ 1,565	\$ 2,335
Total Instruction and At-Risk Programs		\$ 3,107,706	\$ 2,773,765	\$ 2,765,635	\$ 8,130
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-013-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 10,000	\$ -	\$ -	\$ -
Undistributed Expenditures - Health Services					
15-000-213-100-013-000-0000-000	Salaries	\$ 81,188	\$ 81,188	\$ 81,188	\$ -
15-000-213-600-013-000-0000-000	Supplies and Materials	\$ 150	\$ 150	\$ 134	\$ 16
Total Undistributed Expenditures - Health Services		\$ 81,338	\$ 81,338	\$ 81,322	\$ 16
Undist. Expend. - Guidance Services					
15-000-218-104-013-000-0000-000	Salaries of Other Professional Staff	\$ 127,408	\$ 129,573	\$ 129,573	\$ -
15-000-218-300-013-000-0000-000	Purchased Professional - Educational Services	\$ 2,000	\$ 1,000	\$ 500	\$ 500
15-000-218-600-013-000-0000-000	Supplies and Materials	\$ 500	\$ 500	\$ 300	\$ 200
Total Undist. Expend. - Guidance Services		\$ 129,908	\$ 131,073	\$ 130,373	\$ 700
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-013-000-0000-000	Salaries	\$ 29,750	\$ 29,802	\$ 25,332	\$ 4,470
15-000-222-600-013-000-0000-000	Supplies and Materials	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 31,250	\$ 31,302	\$ 26,832	\$ 4,470

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 13</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-013-000-0000-000	\$ 328,403	\$ 329,303	\$ 329,303	\$ -
15-000-240-105-013-000-0000-000	\$ 48,501	\$ 99,602	\$ 99,602	\$ 0
15-000-240-590-013-000-0000-000	\$ 400	\$ 400	\$ -	\$ 400
15-000-240-600-013-000-0000-000	\$ 6,200	\$ 6,200	\$ 6,154	\$ 46
Total Undist. Expend. - Support Serv. - School Admin.	\$ 383,504	\$ 435,505	\$ 435,059	\$ 446
Undist. Expend. - Custodial Services				
15-000-262-100-013-000-0000-000	\$ 59,525	\$ 59,925	\$ 59,925	\$ -
15-000-262-107-013-000-0000-000	\$ 37,560	\$ 20,042	\$ 20,042	\$ -
15-000-262-610-013-000-0000-000	\$ 1,500	\$ 1,500	\$ 911	\$ 589
Total Undist. Expend. - Custodial Services	\$ 98,585	\$ 81,467	\$ 80,877	\$ 589
Undist. Expend. - Security				
15-000-266-100-013-000-0000-000	\$ 35,588	\$ 36,380	\$ 36,030	\$ 350
15-000-266-600-013-000-0000-000	\$ 250	\$ 250	\$ 250	\$ -
Total Undist. Expend. - Security	\$ 35,838	\$ 36,630	\$ 36,280	\$ 350
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 134,423	\$ 118,097	\$ 117,157	\$ 939
Undist. Expend. - Student Transportation Serv.				
15-000-270-512-013-000-0000-000	\$ 8,500	\$ 3,400	\$ 3,279	\$ 122
Total Undist. Expend. - Student Transportation Serv.	\$ 8,500	\$ 3,400	\$ 3,279	\$ 122
UNALLOCATED BENEFITS				
15-000-291-220-013-000-0000-000	\$ 36,792	\$ 38,212	\$ 38,212	\$ -
15-000-291-249-013-000-0000-000	\$ 23,765	\$ 35,142	\$ 35,142	\$ -
15-000-291-270-013-000-0000-000	\$ 987,331	\$ 987,331	\$ 987,331	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,047,888	\$ 1,060,685	\$ 1,060,685	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,047,888	\$ 1,060,685	\$ 1,060,685	\$ -
Undistributed Expenditures - Food Services	0	0	0	\$ -
	0	0	0	\$ -
	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,826,811	\$ 1,861,401	\$ 1,854,707	\$ 6,693
TOTAL CURRENT EXPENDITURES	\$ 4,934,517	\$ 4,635,166	\$ 4,620,342	\$ 14,823
TOTAL SCHOOL BASED EXPENDITURES	\$ 4,934,517	\$ 4,635,166	\$ 4,620,342	\$ 14,823
Other Financing Sources:				
Operating Transfer In	\$ 4,934,517	\$ 4,635,166	\$ 4,620,342	\$ 14,823
Operating Transfer Out:				
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 4,934,517	\$ 4,635,166	\$ 4,620,342	\$ 14,823
Excess (Deficiency) of Other Financing Sources Over				
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 14</u>	Original Budget	Final Budget	Actual	Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-014-000-0000-000	Kindergarten - Salaries of Teachers	\$ 200,450	\$ 201,400	\$ 201,367	\$ 33
15-120-100-101-014-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 880,389	\$ 907,656	\$ 899,660	\$ 7,996
Regular Programs - Undistributed Instruction					
15-190-100-106-014-000-0000-000	Other Salaries for Instruction	\$ 94,664	\$ 96,514	\$ 96,514	\$ -
15-190-100-610-014-000-0000-000	General Supplies	\$ 25,050	\$ 7,816	\$ 7,816	\$ -
15-190-100-800-014-000-0000-000	Other Objects	\$ 800	\$ 800	\$ -	\$ 800
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,201,353	\$ 1,214,186	\$ 1,205,358	\$ 8,829
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-014-000-0000-000	Salaries of Teachers	\$ 192,427	\$ 187,427	\$ 180,247	\$ 7,180
15-213-100-610-014-000-0000-000	General Supplies	\$ 100	\$ 100	\$ -	\$ 100
Total Resource Room/Resource Center		\$ 192,527	\$ 187,527	\$ 180,247	\$ 7,280
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 192,527	\$ 187,527	\$ 180,247	\$ 7,280
Bilingual Education - Instruction					
15-240-100-101-014-000-0000-000	Salaries of Teachers	\$ 65,000	\$ 80,718	\$ 80,718	\$ -
15-240-100-610-014-000-0000-000	General Supplies	\$ 100	\$ 100	\$ -	\$ 100
Total Bilingual Education - Instruction		\$ 65,100	\$ 80,818	\$ 80,718	\$ 100
Total Instruction and At-Risk Programs		\$ 1,458,980	\$ 1,482,531	\$ 1,466,323	\$ 16,209
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-014-000-0000-000	Salaries	\$ 10,000	\$ 12,500	\$ 11,743	\$ 757
Total Undistributed Expend. - Attend. & Social Work		\$ 10,000	\$ 12,500	\$ 11,743	\$ 757
Undistributed Expenditures - Health Services					
15-000-213-100-014-000-0000-000	Salaries	\$ 95,222	\$ 86,948	\$ 83,167	\$ 3,781
Total Undistributed Expenditures - Health Services		\$ 95,222	\$ 86,948	\$ 83,167	\$ 3,781
Undist. Expend. - Guidance Services					
15-000-218-104-014-000-0000-000	Salaries of Other Professional Staff	\$ 51,512	\$ 51,512	\$ 49,474	\$ 2,038
15-000-218-600-014-000-0000-000	Supplies and Materials	\$ 25	\$ 25	\$ -	\$ 25
Total Undist. Expend. - Guidance Services		\$ 51,537	\$ 51,537	\$ 49,474	\$ 2,063
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-014-000-0000-000	Salaries	\$ 103,908	\$ 58,105	\$ 58,105	\$ -
15-000-222-600-014-000-0000-000	Supplies and Materials	\$ 2,000	\$ 2,000	\$ 246	\$ 1,754
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 105,908	\$ 60,105	\$ 58,351	\$ 1,754
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-014-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 155,924	\$ 155,924	\$ 155,924	\$ -
15-000-240-105-014-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 49,251	\$ 50,176	\$ 50,176	\$ -
15-000-240-590-014-000-0000-000	Other Purchased Services (400-500 series)	\$ 25	\$ 25	\$ -	\$ 25
15-000-240-600-014-000-0000-000	Supplies and Materials	\$ 3,000	\$ 3,000	\$ 2,691	\$ 309
Total Undist. Expend. - Support Serv. - School Admin.		\$ 208,200	\$ 209,125	\$ 208,791	\$ 334
Undist. Expend. - Custodial Services					
15-000-262-100-014-000-0000-000	Salaries	\$ 55,625	\$ 55,625	\$ 55,625	\$ -
15-000-262-107-014-000-0000-000	Salaries of Non-instructional Aides	\$ 15,024	\$ 15,024	\$ 7,122	\$ 7,902
15-000-262-610-014-000-0000-000	General Supplies	0	0	0	\$ -
Total Undist. Expend. - Custodial Services		\$ 70,649	\$ 70,649	\$ 62,747	\$ 7,902

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>School: No. 14</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Security					
15-000-266-100-014-000-0000-000	Salaries	\$ 36,038	\$ 37,130	\$ 37,130	\$ -
Total Undist. Expend. - Security		\$ 36,038	\$ 37,130	\$ 37,130	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 106,687	\$ 107,779	\$ 99,877	\$ 7,902
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-014-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total Undist. Expend. - Student Transportation Serv.		\$ 1,000	\$ 1,000	\$ -	\$ 1,000
UNALLOCATED BENEFITS					
15-000-291-220-014-000-0000-000	Social Security Contributions	\$ 23,153	\$ 24,656	\$ 24,643	\$ 13
15-000-291-249-014-000-0000-000	Other Retirement Contributions - Regular	\$ 9,166	\$ 18,419	\$ 18,419	\$ -
15-000-291-270-014-000-0000-000	Health Benefits	\$ 531,849	\$ 531,849	\$ 531,849	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 564,168	\$ 574,924	\$ 574,911	\$ 13
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 564,168	\$ 574,924	\$ 574,911	\$ 13
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,142,722	\$ 1,103,917	\$ 1,086,313	\$ 17,604
TOTAL CURRENT EXPENDITURES		\$ 2,601,702	\$ 2,586,449	\$ 2,552,636	\$ 33,813
TOTAL SCHOOL BASED EXPENDITURES		\$ 2,601,702	\$ 2,586,449	\$ 2,552,636	\$ 33,813
Other Financing Sources:					
	Operating Transfer In	\$ 2,601,702	\$ 2,586,449	\$ 2,552,636	\$ 33,813
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 2,601,702	\$ 2,586,449	\$ 2,552,636	\$ 33,813
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 15</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-015-000-0000-000	Kindergarten - Salaries of Teachers	\$ 249,266	\$ 212,037	\$ 212,037	\$ -
15-120-100-101-015-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,639,844	\$ 1,496,309	\$ 1,496,309	\$ -
15-120-100-101-015-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 6,000	\$ 6,000	\$ 5,478	\$ 522
15-130-100-101-015-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ -	\$ 66,646	\$ 66,646	\$ -
15-190-100-106-015-000-0000-000	Other Salaries for Instruction	\$ 177,344	\$ 126,421	\$ 126,421	\$ -
15-190-100-610-015-000-0000-000	General Supplies	\$ 40,450	\$ 50,450	\$ 50,348	\$ 102
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,112,904	\$ 1,957,863	\$ 1,957,240	\$ 624
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-015-000-0000-000	Salaries of Teachers	\$ 306,890	\$ 207,317	\$ 207,317	\$ -
15-204-100-106-015-000-0000-000	Other Salaries for Instruction	\$ 141,165	\$ 148,883	\$ 148,883	\$ -
15-204-100-610-015-000-0000-000	General Supplies	\$ 5,400	\$ 5,400	\$ 4,896	\$ 504
	Total Learning and/or Language Disabilities	\$ 453,455	\$ 361,600	\$ 361,096	\$ 504
Resource Room/Resource Center:					
15-213-100-101-015-000-0000-000	Salaries of Teachers	\$ 416,723	\$ 429,351	\$ 428,527	\$ 824
15-213-100-106-015-000-0000-000	Other Salaries for Instruction	\$ -	\$ 17,013	\$ 9,357	\$ 7,656
15-213-100-610-015-000-0000-000	General Supplies	\$ 3,000	\$ 3,000	\$ 2,691	\$ 309
	Total Resource Room/Resource Center	\$ 419,723	\$ 449,364	\$ 440,576	\$ 8,789
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 873,178	\$ 810,964	\$ 801,671	\$ 9,293
Bilingual Education - Instruction					
15-240-100-101-015-000-0000-000	Salaries of Teachers	\$ 979,739	\$ 859,311	\$ 859,311	\$ -
15-240-100-106-015-000-0000-000	Other Salaries for Instruction	\$ 45,121	\$ 46,046	\$ 46,046	\$ -
15-240-100-610-015-000-0000-000	General Supplies	\$ 19,350	\$ 19,350	\$ 18,511	\$ 839
	Total Bilingual Education - Instruction	\$ 1,044,210	\$ 924,707	\$ 923,868	\$ 839
	Total Instruction and At-Risk Programs	\$ 4,030,292	\$ 3,693,535	\$ 3,682,779	\$ 10,755
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-015-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
15-000-211-173-015-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,000	\$ 9,000	\$ 426	\$ 8,574
	Total Undistributed Expend. - Attend. & Social Work	\$ 19,000	\$ 9,000	\$ 426	\$ 8,574
Undistributed Expenditures - Health Services					
15-000-213-100-015-000-0000-000	Salaries	\$ 94,222	\$ 94,222	\$ 94,147	\$ 75
	Total Undistributed Expenditures - Health Services	\$ 94,222	\$ 94,222	\$ 94,147	\$ 75
Undist. Expend. - Guidance Services					
15-000-218-104-015-000-0000-000	Salaries of Other Professional Staff	\$ 58,500	\$ 58,500	\$ 57,874	\$ 626
15-000-218-600-015-000-0000-000	Supplies and Materials	\$ 1,500	\$ 1,500	\$ 1,324	\$ 176
	Total Undist. Expend. - Guidance Services	\$ 60,000	\$ 60,000	\$ 59,198	\$ 802
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-015-000-0000-000	Purchased Prof. Educational Services	\$ 10,000	\$ -	\$ -	\$ -
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 10,000	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-015-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 329,361	\$ 329,361	\$ 329,361	\$ -
15-000-240-105-015-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 101,202	\$ 102,552	\$ 102,552	\$ -
15-000-240-590-015-000-0000-000	Other Purchased Services (400-500 series)	\$ 750	\$ 750	\$ 750	\$ -
15-000-240-600-015-000-0000-000	Supplies and Materials	\$ 2,500	\$ 2,500	\$ 2,229	\$ 271
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 433,813	\$ 435,163	\$ 434,892	\$ 271
Undist. Expend. - Custodial Services					
15-000-262-100-015-000-0000-000	Salaries	\$ 63,025	\$ 63,025	\$ 63,025	\$ -
15-000-262-107-015-000-0000-000	Salaries of Non-instructional Aides	\$ 62,084	\$ 39,385	\$ 39,385	\$ -
15-000-262-600-015-000-0000-000	General Supplies	\$ 600	\$ 600	\$ 560	\$ 40
	Total Undist. Expend. - Custodial Services	\$ 125,709	\$ 103,010	\$ 102,970	\$ 40
Undist. Expend. - Security					
15-000-266-100-015-000-0000-000	Salaries	\$ 34,937	\$ 35,729	\$ 35,729	\$ -
15-000-266-610-015-000-0000-000	General Supplies	\$ 750	\$ 750	\$ 338	\$ 413
	Total Undist. Expend. - Security	\$ 35,687	\$ 36,479	\$ 36,067	\$ 413
	Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 161,396	\$ 139,489	\$ 139,037	\$ 452
UNALLOCATED BENEFITS					
15-000-291-220-015-000-0000-000	Social Security Contributions	\$ 59,685	\$ 59,685	\$ 53,960	\$ 5,725
15-000-291-249-015-000-0000-000	Other Retirement Contributions - Regular	\$ 29,703	\$ 38,378	\$ 38,378	\$ -
15-000-291-270-015-000-0000-000	Health Benefits	\$ 1,356,886	\$ 1,356,886	\$ 1,356,886	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 1,446,274	\$ 1,454,949	\$ 1,449,224	\$ 5,725
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,446,274	\$ 1,454,949	\$ 1,449,224	\$ 5,725

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>School: No. 15</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,224,705	\$ 2,192,823	\$ 2,176,923	\$ 15,900
TOTAL CURRENT EXPENDITURES		\$ 6,254,997	\$ 5,886,357	\$ 5,859,702	\$ 26,655
TOTAL SCHOOL BASED EXPENDITURES		\$ 6,254,997	\$ 5,886,357	\$ 5,859,702	\$ 26,655
Other Financing Sources:					
	Operating Transfer In	\$ 6,254,997	\$ 5,886,357	\$ 5,859,702	\$ 26,655
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,254,997	\$ 5,886,357	\$ 5,859,702	\$ 26,655
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)	\$ -		\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 18 (Includes 066 ELC)</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-120-100-101-018-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,801,262	\$ 1,607,126	\$ 1,607,126	\$ -
15-120-100-101-018-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ 4,000	\$ 3,706	\$ 294
15-130-100-101-018-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 994,318	\$ 888,062	\$ 887,688	\$ 374
Regular Programs - Undistributed Instruction					
15-190-100-610-018-000-0000-000	General Supplies	\$ 77,500	\$ 52,032	\$ 52,032	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,877,080	\$ 2,551,220	\$ 2,550,552	\$ 668
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-018-000-0000-000	Salaries of Teachers	\$ 52,560	\$ 52,865	\$ 52,865	\$ -
15-204-100-106-018-000-0000-000	Other Salaries for Instruction	\$ -	\$ 30,933	\$ 30,933	\$ -
15-204-100-610-018-000-0000-000	General Supplies	\$ 250	\$ 250	\$ -	\$ 250
Total Learning and/or Language Disabilities		\$ 52,810	\$ 84,048	\$ 83,798	\$ 250
Behavioral Disabilities:					
Multiple Disabilities:					
15-212-100-106-018-000-0000-000	Other Salaries for Instruction	\$ 30,309	\$ -	\$ -	\$ -
Total Multiple Disabilities		\$ 30,309	\$ -	\$ -	\$ -
Resource Room/Resource Center:					
15-213-100-101-018-000-0000-000	Salaries of Teachers	\$ 508,791	\$ 630,169	\$ 625,781	\$ 4,388
15-213-100-610-018-000-0000-000	General Supplies	\$ 10,000	\$ 10,000	\$ 9,901	\$ 99
Total Resource Room/Resource Center		\$ 518,791	\$ 640,169	\$ 635,682	\$ 4,487
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 601,910	\$ 724,217	\$ 719,480	\$ 4,737
Bilingual Education - Instruction					
15-240-100-101-018-000-0000-000	Salaries of Teachers	\$ 563,570	\$ 589,903	\$ 575,771	\$ 14,132
15-240-100-610-018-000-0000-000	General Supplies	\$ 6,000	\$ 6,000	\$ 5,094	\$ 906
Total Bilingual Education - Instruction		\$ 569,570	\$ 595,903	\$ 580,865	\$ 15,038
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-800-018-000-0000-000	Other Objects	\$ 400	\$ 400	\$ 385	\$ 15
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 400	\$ 400	\$ 385	\$ 15
Total Instruction and At-Risk Programs		\$ 4,048,960	\$ 3,871,739	\$ 3,851,281	\$ 20,458
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-018-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 10,000	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 18 (Includes 066 ELC)</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undistributed Expenditures - Health Services					
15-000-213-100-018-000-0000-000	Salaries	\$ 102,342	\$ 103,267	\$ 103,267	\$ -
Total Undistributed Expenditures - Health Services		\$ 102,342	\$ 103,267	\$ 103,267	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-018-000-0000-000	Salaries of Other Professional Staff	\$ 159,696	\$ 160,951	\$ 160,951	\$ -
15-000-218-320-018-000-0000-000	Purchased Professional - Educational Services	\$ 1,000	\$ 1,000	\$ 825	\$ 175
15-000-218-600-018-000-0000-000	Supplies and Materials	\$ 5,000	\$ 5,000	\$ 4,768	\$ 232
Total Undist. Expend. - Guidance Services		\$ 165,696	\$ 166,951	\$ 166,544	\$ 407
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-018-000-0000-000	Salaries	\$ 102,342	\$ 103,267	\$ 103,267	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 102,342	\$ 103,267	\$ 103,267	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-018-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 363,659	\$ 363,659	\$ 363,659	\$ -
15-000-240-105-018-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 98,502	\$ 99,602	\$ 99,602	\$ -
15-000-240-590-018-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,000	\$ 2,000	\$ 1,201	\$ 799
15-000-240-600-018-000-0000-000	Supplies and Materials	\$ 5,000	\$ 5,000	\$ 3,621	\$ 1,379
Total Undist. Expend. - Support Serv. - School Admin.		\$ 469,161	\$ 470,261	\$ 468,084	\$ 2,177
Undist. Expend. - Custodial Services					
15-000-262-100-018-000-0000-000	Salaries	\$ 61,475	\$ 61,475	\$ 53,791	\$ 7,684
15-000-262-107-018-000-0000-000	Salaries of Non-instructional Aides	\$ 62,084	\$ 37,959	\$ 37,959	\$ -
15-000-262-610-018-000-0000-000	General Supplies	\$ 2,000	\$ 2,000	\$ 1,849	\$ 151
Total Undist. Expend. - Custodial Services		\$ 125,559	\$ 101,434	\$ 93,598	\$ 7,836
Undist. Expend. - Security					
15-000-266-100-018-000-0000-000	Salaries	\$ 53,837	\$ 54,262	\$ 54,262	\$ -
15-000-266-600-018-000-0000-000	General Supplies	\$ 14,000	\$ 14,000	\$ 13,170	\$ 830
Total Undist. Expend. - Security		\$ 67,837	\$ 68,262	\$ 67,432	\$ 830
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-018-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 8,000	\$ 8,000	\$ 6,250	\$ 1,750
Total Undist. Expend. - Student Transportation Serv.		\$ 8,000	\$ 8,000	\$ 6,250	\$ 1,750
UNALLOCATED BENEFITS					
15-000-291-220-018-000-0000-000	Social Security Contributions	\$ 40,369	\$ 40,369	\$ 40,013	\$ 356
15-000-291-249-018-000-0000-000	Other Retirement Contributions - Regular	\$ 39,149	\$ 69,491	\$ 69,491	\$ -
15-000-291-270-018-000-0000-000	Health Benefits	\$ 1,443,031	\$ 1,443,031	\$ 1,443,031	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,522,549	\$ 1,552,891	\$ 1,552,535	\$ 356
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,522,549	\$ 1,552,891	\$ 1,552,535	\$ 356
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,573,486	\$ 2,574,333	\$ 2,560,977	\$ 13,356
TOTAL CURRENT EXPENDITURES		\$ 6,622,446	\$ 6,446,073	\$ 6,412,258	\$ 33,815
TOTAL SCHOOL BASED EXPENDITURES					
TOTAL SCHOOL BASED EXPENDITURES		\$ 6,622,446	\$ 6,446,073	\$ 6,412,258	\$ 33,815
Other Financing Sources:					
	Operating Transfer In	\$ 6,622,446	\$ 6,446,073	\$ 6,412,258	\$ 33,815
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,622,446	\$ 6,446,073	\$ 6,412,258	\$ 33,815
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1					
		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30					
		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 19</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION				
Regular Programs - Instruction:				
15-110-100-101-019-000-0000-000	\$ 144,812	\$ 99,566	\$ 99,566	\$ -
15-120-100-101-019-000-0000-000	\$ 1,638,870	\$ 1,638,870	\$ 1,627,613	\$ 11,257
15-190-100-106-019-000-0000-000	\$ 82,335	\$ 83,316	\$ 83,316	\$ -
15-190-100-610-019-000-0000-000	\$ 37,814	\$ 26,338	\$ 26,338	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,903,831	\$ 1,848,091	\$ 1,836,834	\$ 11,257
SPECIAL EDUCATION - INSTRUCTION				
Cognitive - Mild:				
15-201-100-610-019-000-0000-000	\$ 200	\$ 200	\$ 115	\$ 85
Total Cognitive - Mild	\$ 200	\$ 200	\$ 115	\$ 85
Cognitive - Moderate:				
15-202-100-101-019-000-0000-000	\$ 82,106	\$ -	\$ -	\$ -
15-202-100-106-019-000-0000-000	\$ 48,132	\$ -	\$ -	\$ -
Total Cognitive - Moderate	\$ 130,238	\$ -	\$ -	\$ -
Learning and/or Language Disabilities:				
15-204-100-101-019-000-0000-000	\$ -	\$ 78,180	\$ 78,180	\$ -
15-204-100-106-019-000-0000-000	\$ -	\$ 48,657	\$ 48,657	\$ -
Total Learning and/or Language Disabilities	\$ -	\$ 126,837	\$ 126,837	\$ -
Resource Room/Resource Center:				
15-213-100-101-019-000-0000-000	\$ 198,500	\$ 199,432	\$ 199,432	\$ -
15-213-100-610-019-000-0000-000	\$ 200	\$ 200	\$ 135	\$ 65
Total Resource Room/Resource Center	\$ 198,700	\$ 199,632	\$ 199,566	\$ 65
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 329,138	\$ 326,669	\$ 326,518	\$ 150
Bilingual Education - Instruction				
15-240-100-101-019-000-0000-000	\$ 200,550	\$ 202,400	\$ 202,400	\$ -
15-240-100-610-019-000-0000-000	\$ 200	\$ 200	\$ 175	\$ 25
Total Bilingual Education - Instruction	\$ 200,750	\$ 202,600	\$ 202,575	\$ 25
Total Instruction and At-Risk Programs	\$ 2,433,719	\$ 2,377,359	\$ 2,365,926	\$ 11,433
Undistributed Expend. - Attend. & Social Work				
15-000-211-100-019-000-0000-000	\$ 10,000	\$ -	\$ -	\$ -
Total Undistributed Expend. - Attend. & Social Work	\$ 10,000	\$ -	\$ -	\$ -
Undistributed Expenditures - Health Services				
15-000-213-100-019-000-0000-000	\$ 95,100	\$ 95,100	\$ 92,747	\$ 2,353
Total Undistributed Expenditures - Health Services	\$ 95,100	\$ 95,100	\$ 92,747	\$ 2,353
Undist. Expend. - Guidance Services				
15-000-218-104-019-000-0000-000	\$ 33,697	\$ 33,697	\$ 33,697	\$ -
Total Undist. Expend. - Guidance Services	\$ 33,697	\$ 33,697	\$ 33,697	\$ -
Undist. Expend. - Improvement of Inst. Serv.				
15-000-221-320-019-000-0000-000	\$ -	\$ 5,000	\$ 5,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ -	\$ 5,000	\$ 5,000	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library				
15-000-222-600-019-000-0000-000	\$ 1,000	\$ 1,000	\$ 990	\$ 10
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 1,000	\$ 1,000	\$ 990	\$ 10
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-019-000-0000-000	\$ 156,503	\$ 156,503	\$ 156,503	\$ -
15-000-240-105-019-000-0000-000	\$ 49,251	\$ 50,176	\$ 50,176	\$ -
15-000-240-600-019-000-0000-000	\$ 12,156	\$ 7,340	\$ 7,340	\$ -
Total Undist. Expend. - Support Serv. - School Admin.	\$ 217,910	\$ 214,019	\$ 214,019	\$ -
Undist. Expend. - Custodial Services				
15-000-262-100-019-000-0000-000	\$ 59,225	\$ 59,925	\$ 59,925	\$ -
15-000-262-107-019-000-0000-000	\$ 32,036	\$ 32,036	\$ 21,050	\$ 10,986
Total Undist. Expend. - Custodial Services	\$ 91,261	\$ 91,961	\$ 80,975	\$ 10,986
Undist. Expend. - Security				
15-000-266-100-019-000-0000-000	\$ 52,137	\$ 52,137	\$ 36,730	\$ 15,407
Total Undist. Expend. - Security	\$ 52,137	\$ 52,137	\$ 36,730	\$ 15,407
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 143,398	\$ 144,098	\$ 117,705	\$ 26,393
Undist. Expend. - Student Transportation Serv.				
15-000-270-512-019-000-0000-000	\$ 4,080	\$ 4,080	\$ 4,080	\$ -
Total Undist. Expend. - Student Transportation Serv.	\$ 4,080	\$ 4,080	\$ 4,080	\$ -
UNALLOCATED BENEFITS				
15-000-291-220-019-000-0000-000	\$ 30,712	\$ 30,712	\$ 29,434	\$ 1,278
15-000-291-249-019-000-0000-000	\$ 14,895	\$ 24,447	\$ 24,447	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>School: No. 19</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
15-000-291-270-019-000-0000-000	Health Benefits	\$ 764,255	\$ 764,255	\$ 764,255	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 809,862	\$ 819,414	\$ 818,136	\$ 1,278
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 809,862	\$ 819,414	\$ 818,136	\$ 1,278
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,315,047	\$ 1,316,408	\$ 1,286,374	\$ 30,034
TOTAL CURRENT EXPENDITURES		\$ 3,748,766	\$ 3,693,767	\$ 3,652,300	\$ 41,467
TOTAL SCHOOL BASED EXPENDITURES		\$ 3,748,766	\$ 3,693,767	\$ 3,652,300	\$ 41,467
Other Financing Sources:					
	Operating Transfer In	\$ 3,748,766	\$ 3,693,767	\$ 3,652,300	\$ 41,467
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 3,748,766	\$ 3,693,767	\$ 3,652,300	\$ 41,467
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 20</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-020-000-0000-000	Kindergarten - Salaries of Teachers	\$ 131,266	\$ 131,266	\$ 131,141	\$ 125
15-120-100-101-020-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 883,273	\$ 836,803	\$ 830,237	\$ 6,566
15-130-100-101-020-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 710,500	\$ 625,996	\$ 624,392	\$ 1,604
Regular Programs - Undistributed Instruction					
15-190-100-106-020-000-0000-000	Other Salaries for Instruction	\$ 72,730	\$ 94,009	\$ 84,943	\$ 9,066
15-190-100-610-020-000-0000-000	General Supplies	\$ 24,850	\$ 20,229	\$ 20,229	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,822,619	\$ 1,708,303	\$ 1,690,942	\$ 17,361
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-106-020-000-0000-000	Other Salaries for Instruction	\$ 34,879	\$ -	\$ -	\$ -
Total Learning and/or Language Disabilities		\$ 34,879	\$ -	\$ -	\$ -
Behavioral Disabilities:					
15-209-100-101-020-000-0000-000	Salaries of Teachers	\$ 466,666	\$ 440,620	\$ 440,488	\$ 132
15-209-100-106-020-000-0000-000	Other Salaries for Instruction	\$ 287,257	\$ 331,429	\$ 327,526	\$ 3,902
Total Behavioral Disabilities		\$ 753,923	\$ 772,048	\$ 768,014	\$ 4,034
Resource Room/Resource Center:					
15-213-100-101-020-000-0000-000	Salaries of Teachers	\$ 468,497	\$ 286,221	\$ 286,221	\$ -
Total Resource Room/Resource Center		\$ 468,497	\$ 286,221	\$ 286,221	\$ -
Autism:					
15-214-100-101-020-000-0000-000	Salaries of Teachers	\$ -	\$ 190,286	\$ 188,957	\$ 1,329
15-214-100-106-020-000-0000-000	Other Salaries for Instruction	\$ -	\$ 141,748	\$ 140,980	\$ 768
Total Autism		\$ -	\$ 332,034	\$ 329,937	\$ 2,097
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,257,299	\$ 1,390,303	\$ 1,384,172	\$ 6,131
Bilingual Education - Instruction					
15-240-100-101-020-000-0000-000	Salaries of Teachers	\$ 69,006	\$ 69,105	\$ 69,105	\$ -
Total Bilingual Education - Instruction		\$ 69,006	\$ 69,105	\$ 69,105	\$ -
Total Instruction and At-Risk Programs		\$ 3,148,924	\$ 3,167,712	\$ 3,144,219	\$ 23,492
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-020-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 10,000	\$ -	\$ -	\$ -
Undistributed Expenditures - Health Services					
15-000-213-100-020-000-0000-000	Salaries	\$ 99,527	\$ 99,527	\$ 97,025	\$ 2,502
15-000-213-610-020-000-0000-000	Supplies and Materials	\$ 100	\$ 100	\$ -	\$ 100
Total Undistributed Expenditures - Health Services		\$ 99,627	\$ 99,627	\$ 97,025	\$ 2,602

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 20</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undist. Expend. - Guidance Services					
15-000-218-104-020-000-0000-000	Salaries of Other Professional Staff	\$ 188,448	\$ 196,760	\$ 196,760	\$ -
15-000-218-600-020-000-0000-000	Supplies and Materials	\$ 200	\$ 200	\$ -	\$ 200
Total Undist. Expend. - Guidance Services		\$ 188,648	\$ 196,960	\$ 196,760	\$ 200
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-600-020-000-0000-000	Supplies and Materials	\$ 22,000	\$ 25,500	\$ 24,475	\$ 1,025
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 22,000	\$ 25,500	\$ 24,475	\$ 1,025
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-020-000-0000-000	Salaries	\$ 55,952	\$ 55,952	\$ 55,952	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 55,952	\$ 55,952	\$ 55,952	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-020-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 311,562	\$ 315,562	\$ 300,121	\$ 15,441
15-000-240-105-020-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 102,487	\$ 109,445	\$ 109,445	\$ -
15-000-240-590-020-000-0000-000	Other Purchased Services (400-500 series)	\$ -	\$ 120	\$ 90	\$ 30
15-000-240-600-020-000-0000-000	Supplies and Materials	\$ 8,000	\$ 7,880	\$ 3,487	\$ 4,393
Total Undist. Expend. - Support Serv. - School Admin.		\$ 422,049	\$ 433,007	\$ 413,144	\$ 19,864
Undist. Expend. - Custodial Services					
15-000-262-100-020-000-0000-000	Salaries	\$ 61,475	\$ 61,475	\$ 59,847	\$ 1,628
15-000-262-107-020-000-0000-000	Salaries of Non-instructional Aides	\$ 32,036	\$ 32,036	\$ 21,794	\$ 10,242
15-000-262-610-020-000-0000-000	General Supplies	\$ 300	\$ 300	\$ -	\$ 300
Total Undist. Expend. - Custodial Services		\$ 93,811	\$ 93,811	\$ 81,640	\$ 12,171
Undist. Expend. - Security					
15-000-266-100-020-000-0000-000	Salaries	\$ 101,374	\$ 103,116	\$ 103,116	\$ -
Total Undist. Expend. - Security		\$ 101,374	\$ 103,116	\$ 103,116	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-020-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,000	\$ 1,700	\$ -	\$ 1,700
Total Undist. Expend. - Student Transportation Serv.		\$ 2,000	\$ 1,700	\$ -	\$ 1,700
UNALLOCATED BENEFITS					
15-000-291-220-020-000-0000-000	Social Security Contributions	\$ 60,178	\$ 73,689	\$ 73,689	\$ -
15-000-291-249-020-000-0000-000	Other Retirement Contributions - Regular	\$ 18,390	\$ 28,560	\$ 28,560	\$ -
15-000-291-270-020-000-0000-000	Health Benefits	\$ 1,163,204	\$ 1,163,204	\$ 1,163,204	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,241,772	\$ 1,265,453	\$ 1,265,453	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,241,772	\$ 1,265,453	\$ 1,265,453	\$ -
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,237,233	\$ 2,275,127	\$ 2,237,565	\$ 37,561
TOTAL CURRENT EXPENDITURES		\$ 5,386,157	\$ 5,442,838	\$ 5,381,785	\$ 61,054
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-130-100-730-020-000-0000-000	Grades 6-8	\$ 11,700	\$ 8,200	\$ 7,760	\$ 440
Total Equipment		\$ 11,700	\$ 8,200	\$ 7,760	\$ 440
TOTAL CAPITAL OUTLAY		\$ 11,700	\$ 8,200	\$ 7,760	\$ 440
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,397,857	\$ 5,451,038	\$ 5,389,544	\$ 61,494
Other Financing Sources:					
	Operating Transfer In	\$ 5,397,857	\$ 5,451,038	\$ 5,389,544	\$ 61,494
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 5,397,857	\$ 5,451,038	\$ 5,389,544	\$ 61,494
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 21</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-021-000-0000-000	Kindergarten - Salaries of Teachers	\$ 297,233	\$ 280,727	\$ 280,727	\$ -
15-120-100-101-021-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,220,679	\$ 1,235,048	\$ 1,234,590	\$ 458
15-120-100-101-021-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 6,000	\$ 6,000	\$ 5,511	\$ 489
15-130-100-101-021-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,087,756	\$ 953,871	\$ 953,871	\$ -
Regular Programs - Undistributed Instruction					
15-190-100-106-021-000-0000-000	Other Salaries for Instruction	\$ 142,516	\$ 143,603	\$ 143,603	\$ -
15-190-100-610-021-000-0000-000	General Supplies	\$ 56,347	\$ 35,834	\$ 35,834	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,810,531	\$ 2,655,083	\$ 2,654,135	\$ 947
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-021-000-0000-000	Salaries of Teachers	\$ 130,954	\$ 131,559	\$ 131,559	\$ -
15-204-100-106-021-000-0000-000	Other Salaries for Instruction	\$ 89,397	\$ 79,469	\$ 79,469	\$ -
Total Learning and/or Language Disabilities		\$ 220,351	\$ 211,028	\$ 211,028	\$ -
Resource Room/Resource Center:					
15-213-100-101-021-000-0000-000	Salaries of Teachers	\$ 390,096	\$ 375,875	\$ 372,871	\$ 3,004
15-213-100-610-021-000-0000-000	General Supplies	\$ 4,205	\$ 4,105	\$ 4,026	\$ 79
Total Resource Room/Resource Center		\$ 394,301	\$ 379,980	\$ 376,898	\$ 3,083
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 614,652	\$ 591,008	\$ 587,926	\$ 3,083
Bilingual Education - Instruction					
15-240-100-101-021-000-0000-000	Salaries of Teachers	\$ 765,465	\$ 839,782	\$ 835,574	\$ 4,207
15-240-100-106-021-000-0000-000	Other Salaries for Instruction	\$ 36,623	\$ 43,128	\$ 43,128	\$ -
15-240-100-610-021-000-0000-000	General Supplies	\$ 23,548	\$ 17,560	\$ 17,539	\$ 20
Total Bilingual Education - Instruction		\$ 825,636	\$ 900,469	\$ 896,241	\$ 4,228
Total Instruction and At-Risk Programs		\$ 4,250,819	\$ 4,146,560	\$ 4,138,302	\$ 8,258
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-021-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
15-000-211-173-021-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,000	\$ 10,389	\$ 10,389	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 19,000	\$ 10,389	\$ 10,389	\$ -
Undistributed Expenditures - Health Services					
15-000-213-100-021-000-0000-000	Salaries	\$ 101,442	\$ 102,367	\$ 102,367	\$ -
15-000-213-600-021-000-0000-000	Supplies and Materials	\$ 300	\$ 300	\$ -	\$ 300
Total Undistributed Expenditures - Health Services		\$ 101,742	\$ 102,667	\$ 102,367	\$ 300

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 21</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
15-000-218-104-021-000-0000-000	Salaries of Other Professional Staff	\$ 104,010	\$ 80,733	\$ 80,733	\$ -
15-000-218-600-021-000-0000-000	Supplies and Materials	\$ 300	\$ 300	\$ -	\$ 300
Total Undist. Expend. - Guidance Services		\$ 104,310	\$ 81,033	\$ 80,733	\$ 300
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-021-000-0000-000	Purchased Prof. Educational Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-021-000-0000-000	Salaries	\$ 105,942	\$ 106,467	\$ 106,467	\$ -
15-000-222-600-021-000-0000-000	Supplies and Materials	\$ 250	\$ 250	\$ -	\$ 250
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 106,192	\$ 106,717	\$ 106,467	\$ 250
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-021-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 520,815	\$ 402,341	\$ 402,341	\$ 0
15-000-240-105-021-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 107,052	\$ 107,052	\$ 106,652	\$ 400
15-000-240-600-021-000-0000-000	Supplies and Materials	\$ 9,000	\$ 9,000	\$ 8,557	\$ 443
Total Undist. Expend. - Support Serv. - School Admin.		\$ 636,867	\$ 518,393	\$ 517,551	\$ 843
Undist. Expend. - Custodial Services					
15-000-262-100-021-000-0000-000	Salaries	\$ 63,025	\$ 63,025	\$ 62,896	\$ 129
15-000-262-107-021-000-0000-000	Salaries of Non-instructional Aides	\$ 39,548	\$ 17,549	\$ 17,549	\$ -
15-000-262-610-021-000-0000-000	General Supplies	\$ 300	\$ 300	\$ -	\$ 300
Total Undist. Expend. - Custodial Services		\$ 102,873	\$ 80,874	\$ 80,445	\$ 429
Undist. Expend. - Security					
15-000-266-100-021-000-0000-000	Salaries	\$ 93,675	\$ 113,824	\$ 109,424	\$ 4,400
15-000-266-610-021-000-0000-000	General Supplies	\$ 750	\$ 750	\$ 505	\$ 245
Total Undist. Expend. - Security		\$ 94,425	\$ 114,574	\$ 109,929	\$ 4,645
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 197,298	\$ 195,448	\$ 190,374	\$ 5,074
UNALLOCATED BENEFITS					
15-000-291-220-021-000-0000-000	Social Security Contributions	\$ 56,844	\$ 57,763	\$ 57,763	\$ -
15-000-291-249-021-000-0000-000	Other Retirement Contributions - Regular	\$ 33,173	\$ 51,492	\$ 51,492	\$ -
15-000-291-270-021-000-0000-000	Health Benefits	\$ 1,411,591	\$ 1,411,591	\$ 1,411,591	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,501,608	\$ 1,520,846	\$ 1,520,846	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,501,608	\$ 1,520,846	\$ 1,520,846	\$ -
Undistributed Expenditures - Food Services		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,677,017	\$ 2,545,493	\$ 2,538,726	\$ 6,767
TOTAL CURRENT EXPENDITURES		\$ 6,927,836	\$ 6,692,053	\$ 6,677,029	\$ 15,024
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-021-000-0000-000	Grades 1-5	\$ -	\$ 2,619	\$ 2,619	\$ -
Total Equipment		\$ -	\$ 2,619	\$ 2,619	\$ -
TOTAL CAPITAL OUTLAY		\$ -	\$ 2,619	\$ 2,619	\$ -
TOTAL SCHOOL BASED EXPENDITURES		\$ 6,927,836	\$ 6,694,672	\$ 6,679,648	\$ 15,024
Other Financing Sources:					
Operating Transfer In		\$ 6,927,836	\$ 6,694,672	\$ 6,679,648	\$ 15,024
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,927,836	\$ 6,694,672	\$ 6,679,648	\$ 15,024
Excess (Deficiency) of Other Financing Sources Over		\$ -	\$ -	\$ -	\$ -
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 24</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-024-000-0000-000	Kindergarten - Salaries of Teachers	\$ 155,374	\$ 155,899	\$ 155,899	\$ -
15-120-100-101-024-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,603,207	\$ 1,540,487	\$ 1,540,487	\$ -
15-130-100-101-024-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 854,756	\$ 962,278	\$ 962,278	\$ -
15-190-100-106-024-000-0000-000	Other Salaries for Instruction	\$ 85,496	\$ 97,172	\$ 97,172	\$ -
15-190-100-320-024-000-0000-000	Purchased Professional-Educational Services	\$ 15,000	\$ 15,000	\$ 13,195	\$ 1,805
15-190-100-610-024-000-0000-000	General Supplies	\$ 62,396	\$ 44,196	\$ 40,497	\$ 3,699
15-190-100-800-024-000-0000-000	Other Objects	\$ 1,000	\$ -	\$ -	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,777,229	\$ 2,815,032	\$ 2,809,528	\$ 5,504
SPECIAL EDUCATION - INSTRUCTION					
Multiple Disabilities:					
15-212-100-101-024-000-0000-000	Salaries of Teachers	\$ 132,866	\$ 126,866	\$ 114,227	\$ 12,639
15-212-100-106-024-000-0000-000	Other Salaries for Instruction	\$ 44,479	\$ 79,295	\$ 79,295	\$ -
Total Multiple Disabilities		\$ 177,345	\$ 206,161	\$ 193,522	\$ 12,639
Resource Room/Resource Center:					
15-213-100-101-024-000-0000-000	Salaries of Teachers	\$ 443,058	\$ 425,496	\$ 425,496	\$ -
15-213-100-610-024-000-0000-000	General Supplies	\$ 2,000	\$ 2,000	\$ 1,956	\$ 44
Total Resource Room/Resource Center		\$ 445,058	\$ 427,496	\$ 427,451	\$ 44
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 622,403	\$ 633,657	\$ 620,974	\$ 12,683
Bilingual Education - Instruction					
15-240-100-101-024-000-0000-000	Salaries of Teachers	\$ 525,573	\$ 626,681	\$ 625,302	\$ 1,379
15-240-100-106-024-000-0000-000	Other Salaries for Instruction	\$ 50,204	\$ 44,204	\$ 32,803	\$ 11,401
15-240-100-610-024-000-0000-000	General Supplies	\$ 2,000	\$ 2,000	\$ 1,860	\$ 140
Total Bilingual Education - Instruction		\$ 577,777	\$ 672,885	\$ 659,965	\$ 12,920
Before/After School Programs - Instruction					
15-421-100-101-024-053-0000-000	Salaries of Teachers	\$ 2,618	\$ 3,162	\$ 2,113	\$ 1,050
Total Before/After School Programs - Instruction		\$ 2,618	\$ 3,162	\$ 2,113	\$ 1,050
Total Before/After School Programs		\$ 2,618	\$ 3,162	\$ 2,113	\$ 1,050
Total Instruction and At-Risk Programs		\$ 3,980,027	\$ 4,124,736	\$ 4,092,579	\$ 32,156
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-024-000-0000-000	Salaries	\$ 10,000	\$ -	\$ -	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 10,000	\$ -	\$ -	\$ -
Undistributed Expenditures - Health Services					
15-000-213-100-024-000-0000-000	Salaries	\$ 100,027	\$ 100,952	\$ 100,952	\$ -
Total Undistributed Expenditures - Health Services		\$ 100,027	\$ 100,952	\$ 100,952	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-024-000-0000-000	Salaries of Other Professional Staff	\$ 133,762	\$ 140,310	\$ 139,358	\$ 952
15-000-218-600-024-000-0000-000	Supplies and Materials	\$ 200	\$ 200	\$ -	\$ 200
Total Undist. Expend. - Guidance Services		\$ 133,962	\$ 140,510	\$ 139,358	\$ 1,152
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-024-000-0000-000	Salaries	\$ 160,948	\$ 152,948	\$ 142,193	\$ 10,755
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 160,948	\$ 152,948	\$ 142,193	\$ 10,755
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-024-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 403,814	\$ 403,814	\$ 397,844	\$ 5,970
15-000-240-105-024-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 99,302	\$ 101,152	\$ 101,152	\$ -
15-000-240-590-024-000-0000-000	Other Purchased Services (400-500 series)	\$ 11,086	\$ 2,832	\$ 2,173	\$ 659
15-000-240-600-024-000-0000-000	Supplies and Materials	\$ 500	\$ 1,100	\$ 1,099	\$ 1
Total Undist. Expend. - Support Serv. - School Admin.		\$ 514,702	\$ 508,898	\$ 502,268	\$ 6,630
Undist. Expend. - Custodial Services					
15-000-262-100-024-000-0000-000	Salaries	\$ 61,475	\$ 61,475	\$ 58,401	\$ 3,074
15-000-262-107-024-000-0000-000	Salaries of Non-instructional Aides	\$ 45,072	\$ 21,565	\$ 21,565	\$ -
Total Undist. Expend. - Custodial Services		\$ 106,547	\$ 83,040	\$ 79,967	\$ 3,074
Undist. Expend. - Security					
15-000-266-100-024-000-0000-000	Salaries	\$ 52,137	\$ 53,062	\$ 53,062	\$ -
Total Undist. Expend. - Security		\$ 52,137	\$ 53,062	\$ 53,062	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 158,684	\$ 136,102	\$ 133,029	\$ 3,074
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-024-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 4,000	\$ 3,066	\$ 2,553	\$ 514
Total Undist. Expend. - Student Transportation Serv.		\$ 4,000	\$ 3,066	\$ 2,553	\$ 514
UNALLOCATED BENEFITS					
15-000-291-220-024-000-0000-000	Social Security Contributions	\$ 49,753	\$ 50,070	\$ 50,070	\$ -
15-000-291-249-024-000-0000-000	Other Retirement Contributions - Regular	\$ 44,215	\$ 57,438	\$ 57,438	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 24</u>		Original	Final	Variance	
		Budget	Budget	Actual	Final to Actual
15-000-291-270-024-000-0000-000	Health Benefits	\$ 1,301,826	\$ 1,301,826	\$ 1,301,826	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,395,794	\$ 1,409,334	\$ 1,409,334	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,395,794	\$ 1,409,334	\$ 1,409,334	\$ -
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,478,117	\$ 2,451,810	\$ 2,429,686	\$ 22,124
TOTAL CURRENT EXPENDITURES		\$ 6,458,144	\$ 6,576,545	\$ 6,522,265	\$ 54,280
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-024-000-0000-000	Grades 1-5	\$ 11,700	\$ 27,200	\$ 19,399	\$ 7,801
15-130-100-730-024-000-0000-000	Grades 6-8	\$ 7,800	\$ 15,600	\$ 15,519	\$ 81
Total Equipment		\$ 19,500	\$ 42,800	\$ 34,918	\$ 7,882
TOTAL CAPITAL OUTLAY		\$ 19,500	\$ 42,800	\$ 34,918	\$ 7,882
TOTAL SCHOOL BASED EXPENDITURES		\$ 6,477,644	\$ 6,619,345	\$ 6,557,183	\$ 62,162
Other Financing Sources:					
	Operating Transfer In	\$ 6,477,644	\$ 6,619,345	\$ 6,557,183	\$ 62,162
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,477,644	\$ 6,619,345	\$ 6,557,183	\$ 62,162
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 25</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-025-000-0000-000	Kindergarten - Salaries of Teachers	\$ 223,348	\$ 166,372	\$ 166,372	\$ -
15-120-100-101-025-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,436,470	\$ 1,418,818	\$ 1,418,818	\$ -
15-120-100-101-025-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
15-130-100-101-025-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 660,186	\$ 730,716	\$ 719,623	\$ 11,094
Regular Programs - Undistributed Instruction					
15-190-100-106-025-000-0000-000	Other Salaries for Instruction	\$ 130,872	\$ 81,887	\$ 81,887	\$ -
15-190-100-340-025-000-0000-000	Purchased Technical Services	\$ 400	\$ 400	\$ 250	\$ 150
15-190-100-610-025-000-0000-000	General Supplies	\$ 41,175	\$ 31,697	\$ 31,466	\$ 231
15-190-100-640-025-000-0000-000	Textbooks	\$ 769	\$ 769	\$ -	\$ 769
15-190-100-800-025-000-0000-000	Other Objects	\$ 5,600	\$ 5,600	\$ 5,495	\$ 105
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,500,820	\$ 2,438,260	\$ 2,425,911	\$ 12,348
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-025-000-0000-000	Salaries of Teachers	\$ 123,006	\$ 123,210	\$ 123,210	\$ -
15-204-100-106-025-000-0000-000	Other Salaries for Instruction	\$ 151,462	\$ 100,848	\$ 100,848	\$ -
15-204-100-610-025-000-0000-000	General Supplies	\$ 4,364	\$ 4,364	\$ 2,215	\$ 2,149
15-204-100-640-025-000-0000-000	Textbooks	\$ 45	\$ 45	\$ -	\$ 45
15-204-100-800-025-000-0000-000	Other Objects	\$ 280	\$ 280	\$ -	\$ 280
	Total Learning and/or Language Disabilities	\$ 279,157	\$ 228,747	\$ 226,273	\$ 2,474
Resource Room/Resource Center:					
15-213-100-101-025-000-0000-000	Salaries of Teachers	\$ 418,673	\$ 409,900	\$ 409,626	\$ 274
15-213-100-610-025-000-0000-000	General Supplies	\$ 1,962	\$ 1,962	\$ 1,901	\$ 61
15-213-100-640-025-000-0000-000	Textbooks	\$ 29	\$ 29	\$ -	\$ 29
15-213-100-800-025-000-0000-000	Other Objects	\$ 210	\$ 210	\$ -	\$ 210
	Total Resource Room/Resource Center	\$ 420,874	\$ 412,101	\$ 411,527	\$ 574
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 700,031	\$ 640,848	\$ 637,800	\$ 3,048
Bilingual Education - Instruction					
15-240-100-101-025-000-0000-000	Salaries of Teachers	\$ 288,234	\$ 278,391	\$ 278,391	\$ -
15-240-100-610-025-000-0000-000	General Supplies	\$ 10,899	\$ 10,899	\$ 6,592	\$ 4,307
15-240-100-640-025-000-0000-000	Textbooks	\$ 157	\$ 157	\$ -	\$ 157
15-240-100-800-025-000-0000-000	Other Objects	\$ 910	\$ 910	\$ -	\$ 910
	Total Bilingual Education - Instruction	\$ 300,200	\$ 290,357	\$ 284,983	\$ 5,374
	Total Instruction and At-Risk Programs	\$ 3,501,051	\$ 3,369,465	\$ 3,348,694	\$ 20,771
Undistributed Expenditures - Health Services					
15-000-213-100-025-000-0000-000	Salaries	\$ 98,500	\$ 99,025	\$ 99,025	\$ -
15-000-213-600-025-000-0000-000	Supplies and Materials	\$ 50	\$ 50	\$ 50	\$ -
	Total Undistributed Expenditures - Health Services	\$ 98,550	\$ 99,075	\$ 99,075	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 25</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Guidance Services					
15-000-218-104-025-000-0000-000	Salaries of Other Professional Staff	\$ 69,918	\$ 69,918	\$ 67,238	\$ 2,680
15-000-218-600-025-000-0000-000	Supplies and Materials	\$ 50	\$ 50	\$ 50	\$ -
Total Undist. Expend. - Guidance Services		\$ 69,968	\$ 69,968	\$ 67,288	\$ 2,680
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-600-025-000-0000-000	Supplies and Materials	\$ 400	\$ 400	\$ 400	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 400	\$ 400	\$ 400	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-025-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 429,320	\$ 366,523	\$ 366,523	\$ -
15-000-240-105-025-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 49,251	\$ 50,176	\$ 50,176	\$ -
15-000-240-590-025-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,000	\$ 2,000	\$ 608	\$ 1,392
15-000-240-600-025-000-0000-000	Supplies and Materials	\$ 5,000	\$ 4,800	\$ 4,662	\$ 138
15-000-240-800-025-000-0000-000	Other Objects	\$ 1,000	\$ 1,000	\$ 795	\$ 205
Total Undist. Expend. - Support Serv. - School Admin.		\$ 486,571	\$ 424,499	\$ 422,764	\$ 1,735
Undist. Expend. - Custodial Services					
15-000-262-100-025-000-0000-000	Salaries	\$ 50,575	\$ 50,575	\$ 50,575	\$ -
15-000-262-107-025-000-0000-000	Salaries of Non-instructional Aides	\$ 47,060	\$ 37,179	\$ 25,809	\$ 11,370
15-000-262-610-025-000-0000-000	General Supplies	\$ 50	\$ 50	\$ 50	\$ -
Total Undist. Expend. - Custodial Services		\$ 97,685	\$ 87,804	\$ 76,434	\$ 11,370
Undist. Expend. - Security					
15-000-266-100-025-000-0000-000	Salaries	\$ 52,137	\$ 53,062	\$ 53,062	\$ -
15-000-266-600-025-000-0000-000	General Supplies	\$ 50	\$ 50	\$ 50	\$ -
Total Undist. Expend. - Security		\$ 52,187	\$ 53,112	\$ 53,112	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-025-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,700	\$ 5,900	\$ 5,883	\$ 17
Total Undist. Expend. - Student Transportation Serv.		\$ 5,700	\$ 5,900	\$ 5,883	\$ 17
UNALLOCATED BENEFITS					
15-000-291-220-025-000-0000-000	Social Security Contributions	\$ 44,307	\$ 44,307	\$ 38,415	\$ 5,892
15-000-291-249-025-000-0000-000	Other Retirement Contributions - Regular	\$ 21,315	\$ 39,736	\$ 39,736	\$ -
15-000-291-270-025-000-0000-000	Health Benefits	\$ 1,118,328	\$ 1,118,328	\$ 1,118,328	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,183,950	\$ 1,202,371	\$ 1,196,479	\$ 5,892
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,995,011	\$ 1,943,129	\$ 1,921,436	\$ 21,693
TOTAL CURRENT EXPENDITURES		\$ 5,496,062	\$ 5,312,594	\$ 5,270,129	\$ 42,464
TOTAL SCHOOL BASED EXPENDITURES					
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,496,062	\$ 5,312,594	\$ 5,270,129	\$ 42,464
Other Financing Sources:					
	Operating Transfer In	\$ 5,496,062	\$ 5,312,594	\$ 5,270,129	\$ 42,464
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 5,496,062	\$ 5,312,594	\$ 5,270,129	\$ 42,464
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1					
		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30					
		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 26</u>	Original Budget	Final Budget	Actual	Variance Final to Actual	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-026-000-0000-000	Kindergarten - Salaries of Teachers	\$ 162,348	\$ 117,088	\$ 117,088	\$ -
15-120-100-101-026-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,138,584	\$ 1,094,164	\$ 1,094,164	\$ -
15-130-100-101-026-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 716,180	\$ 564,329	\$ 559,154	\$ 5,175
15-130-100-101-026-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 4,000	\$ 4,000	\$ 3,672	\$ 328
15-190-100-106-026-000-0000-000	Other Salaries for Instruction	\$ 129,753	\$ 57,840	\$ 57,840	\$ -
15-190-100-320-026-000-0000-000	Purchased Professional-Educational Services	\$ 6,000	\$ -	\$ -	\$ -
15-190-100-610-026-000-0000-000	General Supplies	\$ 49,600	\$ 43,621	\$ 43,621	\$ -
15-190-100-640-026-000-0000-000	Textbooks	\$ 2,000	\$ 2,000	\$ 1,140	\$ 861
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,208,465	\$ 1,883,042	\$ 1,876,679	\$ 6,363
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-026-000-0000-000	Salaries of Teachers	\$ 113,866	\$ 36,663	\$ 36,663	\$ -
15-204-100-106-026-000-0000-000	Other Salaries for Instruction	\$ 42,421	\$ 17,895	\$ 17,895	\$ 0
15-204-100-610-026-000-0000-000	General Supplies	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
	Total Learning and/or Language Disabilities	\$ 157,287	\$ 55,558	\$ 54,558	\$ 1,000
Resource Room/Resource Center:					
15-213-100-101-026-000-0000-000	Salaries of Teachers	\$ 564,873	\$ 539,069	\$ 539,069	\$ 0
	Total Resource Room/Resource Center	\$ 564,873	\$ 539,069	\$ 539,069	\$ 0
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 722,160	\$ 594,628	\$ 593,628	\$ 1,000
Bilingual Education - Instruction					
15-240-100-101-026-000-0000-000	Salaries of Teachers	\$ 122,500	\$ 132,410	\$ 132,410	\$ -
	Total Bilingual Education - Instruction	\$ 122,500	\$ 132,410	\$ 132,410	\$ -
Before/After School Programs - Instruction					
15-421-100-101-026-053-0000-000	Salaries of Teachers	\$ 3,000	\$ -	\$ -	\$ -
	Total Before/After School Programs - Instruction	\$ 3,000	\$ -	\$ -	\$ -
	Total Before/After School Programs	\$ 3,000	\$ -	\$ -	\$ -
	Total Instruction and At-Risk Programs	\$ 3,056,125	\$ 2,610,080	\$ 2,602,717	\$ 7,363
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-026-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ -	\$ 7,137	\$ 7,137	\$ -
	Total Undistributed Expend. - Attend. & Social Work	\$ -	\$ 7,137	\$ 7,137	\$ -
Undistributed Expenditures - Health Services					
15-000-213-100-026-000-0000-000	Salaries	\$ 98,100	\$ 98,100	\$ 98,025	\$ 75
	Total Undistributed Expenditures - Health Services	\$ 98,100	\$ 98,100	\$ 98,025	\$ 75
Undist. Expend. - Guidance Services					
15-000-218-104-026-000-0000-000	Salaries of Other Professional Staff	\$ 117,475	\$ 117,475	\$ 114,520	\$ 2,955
	Total Undist. Expend. - Guidance Services	\$ 117,475	\$ 117,475	\$ 114,520	\$ 2,955
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-026-000-0000-000	Purchased Prof- Educational Services	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-026-000-0000-000	Salaries	\$ 102,342	\$ 56,797	\$ 56,797	\$ -
15-000-222-500-026-000-0000-000	Other Purchased Services (400-500 series)	\$ 800	\$ 800	\$ -	\$ 800
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 103,142	\$ 57,597	\$ 56,797	\$ 800
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-026-000-0000-000	Other Purchased Services (400-500 series)	\$ 400	\$ 400	\$ -	\$ 400
	Total Undist. Expend. - Instructional Staff Training Serv.	\$ 400	\$ 400	\$ -	\$ 400
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-026-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 570,515	\$ 398,126	\$ 398,126	\$ 0
15-000-240-105-026-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 100,587	\$ 100,712	\$ 100,712	\$ -
15-000-240-580-026-000-0000-000	Other Purchased Services (400-500 series)	\$ 400	\$ 400	\$ -	\$ 400
15-000-240-600-026-000-0000-000	Supplies and Materials	\$ 5,300	\$ 8,300	\$ 7,254	\$ 1,046
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 676,802	\$ 507,538	\$ 506,092	\$ 1,446
Undist. Expend. - Custodial Services					
15-000-262-100-026-000-0000-000	Salaries	\$ 30,738	\$ 30,738	\$ 30,737	\$ 1
15-000-262-107-026-000-0000-000	Salaries of Non-instructional Aides	\$ 15,024	\$ 15,024	\$ 7,487	\$ 7,537
	Total Undist. Expend. - Custodial Services	\$ 45,762	\$ 45,762	\$ 38,224	\$ 7,538
Undist. Expend. - Security					
15-000-266-100-026-000-0000-000	Salaries	\$ 50,687	\$ 51,612	\$ 51,612	\$ -
	Total Undist. Expend. - Security	\$ 50,687	\$ 51,612	\$ 51,612	\$ -
	Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 96,449	\$ 97,374	\$ 89,836	\$ 7,538
	Undist. Expend. - Student Transportation Serv.				

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>School: No. 26</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
15-000-270-512-026-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 900	\$ 900	\$ -	\$ 900
Total Undist. Expend. - Student Transportation Serv.		\$ 900	\$ 900	\$ -	\$ 900
UNALLOCATED BENEFITS					
15-000-291-220-026-000-0000-000	Social Security Contributions	\$ 37,173	\$ 37,173	\$ 31,661	\$ 5,512
15-000-291-249-026-000-0000-000	Other Retirement Contributions - Regular	\$ 25,432	\$ 39,278	\$ 39,278	\$ -
15-000-291-270-026-000-0000-000	Health Benefits	\$ 826,221	\$ 826,221	\$ 826,221	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 888,826	\$ 902,672	\$ 897,160	\$ 5,512
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		\$ 888,826	\$ 902,672	\$ 897,160	\$ 5,512
Undistributed Expenditures - Food Services					
		0	0	0	\$ -
		0	0	0	\$ -
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,983,094	\$ 1,790,193	\$ 1,769,567	\$ 20,626
TOTAL CURRENT EXPENDITURES		\$ 5,039,219	\$ 4,400,272	\$ 4,372,283	\$ 27,989
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,039,219	\$ 4,400,272	\$ 4,372,283	\$ 27,989
Other Financing Sources:					
	Operating Transfer In	\$ 5,039,219	\$ 4,400,272	\$ 4,372,283	\$ 27,989
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 5,039,219	\$ 4,400,272	\$ 4,372,283	\$ 27,989
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 27</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-027-000-0000-000	Kindergarten - Salaries of Teachers	\$ 361,492	\$ 340,285	\$ 340,285	\$ -
15-120-100-101-027-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,194,341	\$ 2,113,553	\$ 2,109,234	\$ 4,319
15-120-100-101-027-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 4,000	\$ 4,000	\$ 3,311	\$ 689
15-130-100-101-027-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 774,229	\$ 774,229	\$ 762,656	\$ 11,573
15-190-100-106-027-000-0000-000	Other Salaries for Instruction	\$ 198,127	\$ 200,641	\$ 199,872	\$ 769
15-190-100-500-027-000-0000-000	Other Purchased Services (400-500 series)	\$ 4,500	\$ 2,599	\$ 2,599	\$ -
15-190-100-610-027-000-0000-000	General Supplies	\$ 86,245	\$ 92,671	\$ 92,426	\$ 245
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 3,622,934	\$ 3,527,978	\$ 3,510,383	\$ 17,595
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-027-000-0000-000	Salaries of Teachers	\$ 183,000	\$ 118,210	\$ 117,624	\$ 586
15-204-100-610-027-000-0000-000	General Supplies	\$ 200	\$ 200	\$ -	\$ 200
	Total Learning and/or Language Disabilities	\$ 183,200	\$ 118,410	\$ 117,624	\$ 786
Resource Room/Resource Center:					
15-213-100-101-027-000-0000-000	Salaries of Teachers	\$ 556,140	\$ 628,580	\$ 628,580	\$ -
15-213-100-610-027-000-0000-000	General Supplies	\$ 700	\$ 700	\$ 518	\$ 182
	Total Resource Room/Resource Center	\$ 556,840	\$ 629,280	\$ 629,098	\$ 182
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 740,040	\$ 747,690	\$ 746,722	\$ 968
Bilingual Education - Instruction					
15-240-100-101-027-000-0000-000	Salaries of Teachers	\$ 175,628	\$ 280,460	\$ 280,460	\$ -
15-240-100-610-027-000-0000-000	General Supplies	\$ 200	\$ 200	\$ 197	\$ 3
	Total Bilingual Education - Instruction	\$ 175,828	\$ 280,660	\$ 280,657	\$ 3
Before/After School Programs - Instruction					
15-421-100-101-027-053-0000-000	Salaries of Teachers	\$ -	\$ 6,503	\$ 6,503	\$ -
	Total Before/After School Programs - Instruction	\$ -	\$ 6,503	\$ 6,503	\$ -
	Total Before/After School Programs	\$ -	\$ 6,503	\$ 6,503	\$ -
	Total Instruction and At-Risk Programs	\$ 4,538,802	\$ 4,562,831	\$ 4,544,265	\$ 18,565
Undistributed Expenditures - Health Services					
15-000-213-100-027-000-0000-000	Salaries	\$ 91,122	\$ 92,047	\$ 92,047	\$ -
15-000-213-600-027-000-0000-000	Supplies and Materials	\$ 200	\$ 200	\$ 146	\$ 54
	Total Undistributed Expenditures - Health Services	\$ 91,322	\$ 92,247	\$ 92,193	\$ 54
Undist. Expend. - Guidance Services					
15-000-218-104-027-000-0000-000	Salaries of Other Professional Staff	\$ 198,692	\$ 188,716	\$ 188,716	\$ -
15-000-218-600-027-000-0000-000	Supplies and Materials	\$ 200	\$ 200	\$ -	\$ 200
	Total Undist. Expend. - Guidance Services	\$ 198,892	\$ 188,916	\$ 188,716	\$ 200
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-027-000-0000-000	Salaries	\$ 103,908	\$ 104,833	\$ 104,833	\$ -
15-000-222-600-027-000-0000-000	Supplies and Materials	\$ 500	\$ 500	\$ 306	\$ 194
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 104,408	\$ 105,333	\$ 105,139	\$ 194
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-027-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 362,789	\$ 362,789	\$ 362,789	\$ -
15-000-240-105-027-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 101,202	\$ 103,399	\$ 103,179	\$ 220
15-000-240-590-027-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,000	\$ 1,000	\$ 271	\$ 729
15-000-240-600-027-000-0000-000	Supplies and Materials	\$ 12,300	\$ 2,984	\$ 2,767	\$ 217
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 477,291	\$ 470,172	\$ 469,006	\$ 1,166
Undist. Expend. - Custodial Services					
15-000-262-100-027-000-0000-000	Salaries	\$ 63,025	\$ 63,025	\$ 63,025	\$ -
15-000-262-107-027-000-0000-000	Salaries of Non-instructional Aides	\$ 84,620	\$ 63,230	\$ 51,071	\$ 12,159
15-000-262-610-027-000-0000-000	General Supplies	\$ 250	\$ 250	\$ 219	\$ 31
	Total Undist. Expend. - Custodial Services	\$ 147,895	\$ 126,505	\$ 114,315	\$ 12,190
Undist. Expend. - Security					
15-000-266-100-027-000-0000-000	Salaries	\$ 36,038	\$ 36,430	\$ 36,430	\$ -
	Total Undist. Expend. - Security	\$ 36,038	\$ 36,430	\$ 36,430	\$ -
	Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 183,933	\$ 162,935	\$ 150,745	\$ 12,190
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-027-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,805	\$ 5,805	\$ 5,491	\$ 315
	Total Undist. Expend. - Student Transportation Serv.	\$ 5,805	\$ 5,805	\$ 5,491	\$ 315
UNALLOCATED BENEFITS					
15-000-291-220-027-000-0000-000	Social Security Contributions	\$ 48,467	\$ 50,209	\$ 50,171	\$ 38
15-000-291-249-027-000-0000-000	Other Retirement Contributions - Regular	\$ 32,939	\$ 56,093	\$ 56,093	\$ -
15-000-291-270-027-000-0000-000	Health Benefits	\$ 1,407,442	\$ 1,407,442	\$ 1,407,442	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 1,488,848	\$ 1,513,744	\$ 1,513,706	\$ 38
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,488,848	\$ 1,513,744	\$ 1,513,706	\$ 38

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 27</u>		Original	Final		Variance
		Budget	Budget	Actual	Final to Actual
Undistributed Expenditures - Food Services		0	0	0	\$ -
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,550,499	\$ 2,539,152	\$ 2,524,996	\$ 14,156
TOTAL CURRENT EXPENDITURES		\$ 7,089,301	\$ 7,101,982	\$ 7,069,261	\$ 32,721
TOTAL SCHOOL BASED EXPENDITURES		\$ 7,089,301	\$ 7,101,982	\$ 7,069,261	\$ 32,721
Other Financing Sources:					
	Operating Transfer In	\$ 7,089,301	\$ 7,101,982	\$ 7,069,261	\$ 32,721
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 7,089,301	\$ 7,101,982	\$ 7,069,261	\$ 32,721
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 28</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Budget</u>		<u>Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-028-000-0000-000	Kindergarten - Salaries of Teachers	\$ 167,925	\$ 170,453	\$ 170,453	\$ -
15-120-100-101-028-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,157,878	\$ 1,331,144	\$ 1,331,144	\$ -
15-120-100-101-028-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ 2,000	\$ 1,867	\$ 133
15-130-100-101-028-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 984,076	\$ 727,188	\$ 717,928	\$ 9,260
Regular Programs - Undistributed Instruction					
15-190-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 175,250	\$ 94,852	\$ 93,976	\$ 876
15-190-100-590-028-000-0000-000	Other Purchased Services (400-500 series)	\$ 500	\$ 500	\$ -	\$ 500
15-190-100-610-028-000-0000-000	General Supplies	\$ 44,600	\$ 32,670	\$ 31,027	\$ 1,643
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,532,229	\$ 2,358,806	\$ 2,346,395	\$ 12,412
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-028-000-0000-000	Salaries of Teachers	\$ 113,866	\$ 61,105	\$ 61,105	\$ -
15-201-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 88,741	\$ 45,520	\$ 45,520	\$ -
15-201-100-610-028-000-0000-000	General Supplies	\$ 250	\$ 250	\$ 250	\$ -
	Total Cognitive - Mild	\$ 202,857	\$ 106,875	\$ 106,875	\$ -
Learning and/or Language Disabilities:					
15-204-100-101-028-000-0000-000	Salaries of Teachers	\$ 117,000	\$ 126,885	\$ 126,885	\$ -
15-204-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 82,216	\$ 125,651	\$ 124,242	\$ 1,409
15-204-100-610-028-000-0000-000	General Supplies	\$ 250	\$ 250	\$ 248	\$ 2
	Total Learning and/or Language Disabilities	\$ 199,466	\$ 252,786	\$ 251,375	\$ 1,411
Resource Room/Resource Center:					
15-213-100-101-028-000-0000-000	Salaries of Teachers	\$ 199,605	\$ 175,495	\$ 175,495	\$ -
15-213-100-106-028-000-0000-000	Other Salaries for Instruction	\$ 30,000	\$ -	\$ -	\$ -
15-213-100-610-028-000-0000-000	General Supplies	\$ 250	\$ 250	\$ 246	\$ 4
15-213-100-640-028-000-0000-000	Textbooks	0	0	0	\$ -
15-213-100-800-028-000-0000-000	Other Objects	0	0	0	\$ -
	Total Resource Room/Resource Center	\$ 229,855	\$ 175,745	\$ 175,741	\$ 4
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 632,178	\$ 535,406	\$ 533,990	\$ 1,415

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 28</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Bilingual Education - Instruction				
15-240-100-101-028-000-0000-000	\$ 158,108	\$ 99,133	\$ 99,133	\$ -
15-240-100-106-028-000-0000-000	\$ 44,479	\$ -	\$ -	\$ -
15-240-100-610-028-000-0000-000	\$ 250	\$ 250	\$ 250	\$ -
Total Bilingual Education - Instruction	\$ 202,837	\$ 99,383	\$ 99,383	\$ -
Before/After School Programs - Instruction				
15-421-100-106-028-061-0000-000	\$ 2,184	\$ 2,244	\$ 1,644	\$ 600
Total Before/After School Programs - Instruction	\$ 2,184	\$ 2,244	\$ 1,644	\$ 600
Total Before/After School Programs	\$ 2,184	\$ 2,244	\$ 1,644	\$ 600
Total Instruction and At-Risk Programs	\$ 3,369,428	\$ 2,995,839	\$ 2,981,412	\$ 14,427
Undistributed Expenditures - Health Services				
15-000-213-100-028-000-0000-000	\$ 96,642	\$ 97,567	\$ 97,567	\$ -
15-000-213-600-028-000-0000-000	\$ 500	\$ 500	\$ -	\$ 500
Total Undistributed Expenditures - Health Services	\$ 97,142	\$ 98,067	\$ 97,567	\$ 500
Undist. Expend. - Guidance Services				
15-000-218-104-028-000-0000-000	\$ 61,670	\$ 62,231	\$ 62,230	\$ 1
15-000-218-600-028-000-0000-000	\$ 500	\$ 500	\$ 498	\$ 2
Total Undist. Expend. - Guidance Services	\$ 62,170	\$ 62,731	\$ 62,729	\$ 2
Undist. Expend. - Edu. Media Serv./Sch. Library				
15-000-222-100-028-000-0000-000	\$ 101,608	\$ 101,608	\$ 101,533	\$ 75
15-000-222-600-028-000-0000-000	\$ 3,500	\$ 3,500	\$ 3,407	\$ 93
Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 105,108	\$ 105,108	\$ 104,940	\$ 168
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-028-000-0000-000	\$ 232,540	\$ 232,540	\$ 232,540	\$ -
15-000-240-105-028-000-0000-000	\$ 98,502	\$ 99,602	\$ 99,602	\$ -
15-000-240-590-028-000-0000-000	\$ 500	\$ 500	\$ 403	\$ 98
15-000-240-600-028-000-0000-000	\$ 6,000	\$ 6,000	\$ 1,615	\$ 4,385
15-000-240-800-028-000-0000-000	\$ 500	\$ 500	\$ 269	\$ 231
Total Undist. Expend. - Support Serv. - School Admin.	\$ 338,042	\$ 339,142	\$ 334,429	\$ 4,713
Undist. Expend. - Custodial Services				
15-000-262-100-028-000-0000-000	\$ 43,485	\$ 97,810	\$ 94,911	\$ 2,899
15-000-262-107-028-000-0000-000	\$ 24,524	\$ 24,524	\$ 13,256	\$ 11,268
15-000-262-610-028-000-0000-000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total Undist. Expend. - Custodial Services	\$ 69,009	\$ 123,334	\$ 108,167	\$ 15,167
Undist. Expend. - Security				
15-000-266-100-028-000-0000-000	\$ 85,022	\$ 86,739	\$ 86,739	\$ -
Total Undist. Expend. - Security	\$ 85,022	\$ 86,739	\$ 86,739	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 154,031	\$ 210,073	\$ 194,906	\$ 15,167
Undist. Expend. - Student Transportation Serv.				
15-000-270-512-028-000-0000-000	\$ 4,116	\$ 4,116	\$ 2,412	\$ 1,705
Total Undist. Expend. - Student Transportation Serv.	\$ 4,116	\$ 4,116	\$ 2,412	\$ 1,705
UNALLOCATED BENEFITS				
15-000-291-220-028-000-0000-000	\$ 54,697	\$ 54,192	\$ 50,964	\$ 3,227
15-000-291-249-028-000-0000-000	\$ 9,319	\$ 29,870	\$ 29,870	\$ -
15-000-291-270-028-000-0000-000	\$ 1,255,556	\$ 1,255,556	\$ 1,255,556	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,319,572	\$ 1,339,618	\$ 1,336,390	\$ 3,227
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,319,572	\$ 1,339,618	\$ 1,336,390	\$ 3,227
Undistributed Expenditures - Food Services				
	0	0	0	\$ -
	0	0	0	\$ -
	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 2,080,181	\$ 2,158,855	\$ 2,133,373	\$ 25,482
TOTAL CURRENT EXPENDITURES	\$ 5,449,609	\$ 5,154,694	\$ 5,114,785	\$ 39,909
TOTAL SCHOOL BASED EXPENDITURES	\$ 5,449,609	\$ 5,154,694	\$ 5,114,785	\$ 39,909
Other Financing Sources:				
Operating Transfer In	\$ 5,449,609	\$ 5,154,694	\$ 5,114,785	\$ 39,909
Operating Transfer Out:				
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 5,449,609	\$ 5,154,694	\$ 5,114,785	\$ 39,909
Excess (Deficiency) of Other Financing Sources Over				
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School No. 29</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-029-000-0000-000	Kindergarten - Salaries of Teachers	\$ 203,505	\$ 204,335	\$ 204,335	\$ -
15-120-100-101-029-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 926,904	\$ 941,736	\$ 939,685	\$ 2,051
Regular Programs - Undistributed Instruction					
15-190-100-106-029-000-0000-000	Other Salaries for Instruction	\$ 136,654	\$ 124,723	\$ 117,198	\$ 7,525
15-190-100-320-029-000-0000-000	Purchased Professional-Educational Services	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
15-190-100-610-029-000-0000-000	General Supplies	\$ 36,250	\$ 31,067	\$ 31,067	\$ -
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 1,304,813	\$ 1,303,361	\$ 1,293,785	\$ 9,576
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-029-000-0000-000	Salaries of Teachers	\$ 96,022	\$ 96,547	\$ 96,547	\$ -
15-204-100-106-029-000-0000-000	Other Salaries for Instruction	\$ 44,621	\$ 45,046	\$ 45,046	\$ -
	Total Learning and/or Language Disabilities	\$ 140,643	\$ 141,593	\$ 141,593	\$ -
Resource Room/Resource Center:					
15-213-100-101-029-000-0000-000	Salaries of Teachers	\$ 191,016	\$ 218,426	\$ 218,426	\$ -
	Total Resource Room/Resource Center	\$ 191,016	\$ 218,426	\$ 218,426	\$ -
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 331,659	\$ 360,019	\$ 360,019	\$ -
Bilingual Education - Instruction					
15-240-100-101-029-000-0000-000	Salaries of Teachers	\$ 159,608	\$ 159,638	\$ 159,638	\$ -
	Total Bilingual Education - Instruction	\$ 159,608	\$ 159,638	\$ 159,638	\$ -
	Total Instruction and At-Risk Programs	\$ 1,796,080	\$ 1,823,018	\$ 1,813,442	\$ 9,576
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-029-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,750	\$ 1,750	\$ -	\$ 1,750
	Total Undistributed Expend. - Attend. & Social Work	\$ 9,750	\$ 1,750	\$ -	\$ 1,750
Undistributed Expenditures - Health Services					
15-000-213-100-029-000-0000-000	Salaries	\$ 95,222	\$ 95,222	\$ 95,147	\$ 75
	Total Undistributed Expenditures - Health Services	\$ 95,222	\$ 95,222	\$ 95,147	\$ 75
Undist. Expend. - Guidance Services					
15-000-218-104-029-000-0000-000	Salaries of Other Professional Staff	\$ 48,754	\$ 48,754	\$ 42,083	\$ 6,671
	Total Undist. Expend. - Guidance Services	\$ 48,754	\$ 48,754	\$ 42,083	\$ 6,671
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-029-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-029-000-0000-000	Salaries	\$ -	\$ 15,123	\$ 15,123	\$ -
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ -	\$ 15,123	\$ 15,123	\$ -
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-029-000-0000-000	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.					
15-000-240-103-029-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 115,936	\$ 116,836	\$ 116,836	\$ -
15-000-240-105-029-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 49,251	\$ 50,176	\$ 50,176	\$ -
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 165,187	\$ 167,012	\$ 167,012	\$ -
Undist. Expend. - Custodial Services					
15-000-262-100-029-000-0000-000	Salaries	\$ 60,825	\$ 60,825	\$ 60,775	\$ 50
15-000-262-107-029-000-0000-000	Salaries of Non-instructional Aides	\$ 39,548	\$ 32,548	\$ 17,858	\$ 14,690
	Total Undist. Expend. - Custodial Services	\$ 100,373	\$ 93,373	\$ 78,633	\$ 14,740
	Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 100,373	\$ 93,373	\$ 78,633	\$ 14,740
UNALLOCATED BENEFITS					
15-000-291-220-029-000-0000-000	Social Security Contributions	\$ 29,897	\$ 29,897	\$ 27,125	\$ 2,772
15-000-291-249-029-000-0000-000	Other Retirement Contributions - Regular	\$ 10,929	\$ 18,222	\$ 18,222	\$ -
15-000-291-270-029-000-0000-000	Health Benefits	\$ 614,742	\$ 614,742	\$ 614,742	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 655,568	\$ 662,861	\$ 660,089	\$ 2,772
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 655,568	\$ 662,861	\$ 660,089	\$ 2,772
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
	TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,085,854	\$ 1,095,095	\$ 1,069,088	\$ 26,008
	TOTAL CURRENT EXPENDITURES	\$ 2,881,934	\$ 2,918,113	\$ 2,882,529	\$ 35,584
	TOTAL SCHOOL BASED EXPENDITURES	\$ 2,881,934	\$ 2,918,113	\$ 2,882,529	\$ 35,584
Other Financing Sources:					
	Operating Transfer In	\$ 2,881,934	\$ 2,918,113	\$ 2,882,529	\$ 35,584
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
	Total Other Financing Sources	\$ 2,881,934	\$ 2,918,113	\$ 2,882,529	\$ 35,584
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
	Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
	Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 30 MLK</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-030-000-0000-000	Kindergarten - Salaries of Teachers	\$ 299,511	\$ 300,886	\$ 300,886	\$ -
15-120-100-101-030-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,558,120	\$ 1,354,216	\$ 1,353,461	\$ 756
15-130-100-101-030-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 1,020,262	\$ 1,060,892	\$ 1,054,090	\$ 6,802
15-130-100-101-030-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 4,000	\$ 4,000	\$ 3,583	\$ 417
Regular Programs - Undistributed Instruction					
15-190-100-106-030-000-0000-000	Other Salaries for Instruction	\$ 358,885	\$ 191,615	\$ 191,615	\$ -
15-190-100-320-030-000-0000-000	Purchased Professional-Educational Services	\$ -	\$ 16,025	\$ 16,025	\$ -
15-190-100-340-030-000-0000-000	Purchased Technical Services	\$ 300	\$ 300	\$ -	\$ 300
15-190-100-610-030-000-0000-000	General Supplies	\$ 27,875	\$ 47,675	\$ 47,672	\$ 3
15-190-100-800-030-000-0000-000	Other Objects	\$ 9,000	\$ 3,804	\$ 3,804	\$ -
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 3,277,953	\$ 2,979,412	\$ 2,971,135	\$ 8,277
SPECIAL EDUCATION - INSTRUCTION					
Behavioral Disabilities					
15-209-100-101-030-000-0000-000	Salaries of Teachers	\$ 311,878	\$ 115,470	\$ 113,609	\$ 1,861
15-209-100-106-030-000-0000-000	Other Salaries for Instruction	\$ 331,971	\$ 358,171	\$ 357,958	\$ 212
15-209-100-610-030-000-0000-000	General Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0
	Total Behavioral Disabilities	\$ 646,849	\$ 476,641	\$ 474,567	\$ 2,073
Resource Room/Resource Center:					
15-213-100-101-030-000-0000-000	Salaries of Teachers	\$ 556,095	\$ 560,448	\$ 560,448	\$ -
15-213-100-610-030-000-0000-000	General Supplies	\$ 700	\$ 700	\$ 699	\$ 1
	Total Resource Room/Resource Center	\$ 556,795	\$ 561,148	\$ 561,147	\$ 1
Autism:					
15-214-100-101-030-000-0000-000	Salaries of Teachers	\$ 516,263	\$ 516,263	\$ 513,407	\$ 2,856
15-214-100-106-030-000-0000-000	Other Salaries for Instruction	\$ 272,285	\$ 330,525	\$ 330,525	\$ -
15-214-100-610-030-000-0000-000	General Supplies	\$ 3,000	\$ 3,000	\$ 2,999	\$ 1
	Total Autism	\$ 791,548	\$ 849,788	\$ 846,931	\$ 2,857
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 1,995,192	\$ 1,887,577	\$ 1,882,646	\$ 4,931
Bilingual Education - Instruction					
15-240-100-101-030-000-0000-000	Salaries of Teachers	\$ 292,838	\$ 124,370	\$ 124,370	\$ -
15-240-100-610-030-000-0000-000	General Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
	Total Bilingual Education - Instruction	\$ 295,838	\$ 127,370	\$ 127,370	\$ -
	Total Instruction and At-Risk Programs	\$ 5,568,983	\$ 4,994,359	\$ 4,981,151	\$ 13,208
Undistributed Expend. - Attend. & Social Work					
15-000-211-600-030-000-0000-000	Supplies and Materials	\$ 200	\$ 200	\$ 188	\$ 12
	Total Undistributed Expend. - Attend. & Social Work	\$ 200	\$ 200	\$ 188	\$ 12

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 30 MLK</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undistributed Expenditures - Health Services					
15-000-213-100-030-000-0000-000	Salaries	\$ 189,922	\$ 158,730	\$ 158,730	\$ -
15-000-213-600-030-000-0000-000	Supplies and Materials	\$ 300	\$ 300	\$ 300	\$ 0
Total Undistributed Expenditures - Health Services		\$ 190,222	\$ 159,030	\$ 159,030	\$ 0
Undist. Expend. - Guidance Services					
15-000-218-104-030-000-0000-000	Salaries of Other Professional Staff	\$ 358,884	\$ 375,721	\$ 367,612	\$ 8,109
15-000-218-600-030-000-0000-000	Supplies and Materials	\$ 700	\$ 700	\$ 700	\$ -
Total Undist. Expend. - Guidance Services		\$ 359,584	\$ 376,421	\$ 368,312	\$ 8,109
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-110-030-000-0000-000	Other Salaries	\$ 85,739	\$ 91,549	\$ 91,549	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 85,739	\$ 91,549	\$ 91,549	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-030-000-0000-000	Salaries	\$ 53,160	\$ 53,465	\$ 53,465	\$ -
15-000-222-600-030-000-0000-000	Supplies and Materials	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 54,360	\$ 54,665	\$ 54,665	\$ -
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-600-030-000-0000-000	Supplies and Materials	\$ 16,025	\$ -	\$ -	\$ -
		\$ 16,025	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-030-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 401,732	\$ 403,092	\$ 403,092	\$ -
15-000-240-105-030-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 148,553	\$ 101,152	\$ 101,152	\$ -
15-000-240-600-030-000-0000-000	Supplies and Materials	\$ 4,000	\$ 4,000	\$ 4,000	\$ 0
15-000-240-800-030-000-0000-000	Other Objects	\$ 1,000	\$ 1,000	\$ 958	\$ 42
Total Undist. Expend. - Support Serv. - School Admin.		\$ 555,285	\$ 509,244	\$ 509,201	\$ 43
Undist. Expend. - Custodial Services					
15-000-262-100-030-000-0000-000	Salaries	\$ 52,125	\$ 52,125	\$ 52,125	\$ -
15-000-262-107-030-000-0000-000	Salaries of Non-instructional Aides	\$ 47,060	\$ 27,627	\$ 27,627	\$ -
15-000-262-610-030-000-0000-000	General Supplies	\$ 500	\$ 500	\$ 498	\$ 2
Total Undist. Expend. - Custodial Services		\$ 99,685	\$ 80,252	\$ 80,250	\$ 2
Undist. Expend. - Security					
15-000-266-100-030-000-0000-000	Salaries	\$ 89,375	\$ 90,992	\$ 90,992	\$ -
15-000-266-300-030-000-0000-000	Purchased Professional & Technical Services	0	0	0	\$ -
15-000-266-600-030-000-0000-000	General Supplies	0	0	0	\$ -
Total Undist. Expend. - Security		\$ 89,375	\$ 90,992	\$ 90,992	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant					
15-000-270-512-030-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ 5,000	\$ 2,370	\$ 2,630
Total Undist. Expend. - Student Transportation Serv.		\$ 5,000	\$ 5,000	\$ 2,370	\$ 2,630
UNALLOCATED BENEFITS					
15-000-291-220-030-000-0000-000	Social Security Contributions	\$ 110,390	\$ 110,390	\$ 105,700	\$ 4,690
15-000-291-249-030-000-0000-000	Other Retirement Contributions - Regular	\$ 31,223	\$ 39,212	\$ 39,212	\$ -
15-000-291-270-030-000-0000-000	Health Benefits	\$ 1,969,650	\$ 1,969,650	\$ 1,969,650	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 2,111,263	\$ 2,119,252	\$ 2,114,562	\$ 4,690
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 2,111,263	\$ 2,119,252	\$ 2,114,562	\$ 4,690
Undistributed Expenditures - Food Services					
		0	0	0	\$ -
		0	0	0	\$ -
		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 3,566,738	\$ 3,486,605	\$ 3,471,119	\$ 15,486
TOTAL CURRENT EXPENDITURES		\$ 9,135,721	\$ 8,480,964	\$ 8,452,270	\$ 28,695
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-030-000-0000-000	Grades 1-5	\$ 23,850	\$ -	\$ -	\$ -
Total Equipment		\$ 23,850	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY		\$ 23,850	\$ -	\$ -	\$ -
TOTAL SCHOOL BASED EXPENDITURES					
		\$ 9,159,571	\$ 8,480,964	\$ 8,452,270	\$ 28,695
Other Financing Sources:					
Operating Transfer In		\$ 9,159,571	\$ 8,480,964	\$ 8,452,270	\$ 28,695
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 9,159,571	\$ 8,480,964	\$ 8,452,270	\$ 28,695
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1					
		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30					
		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 33 EWK</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-033-000-0000-000	Kindergarten - Salaries of Teachers	\$ 233,154	\$ 233,154	\$ 229,877	\$ 3,277
15-120-100-101-033-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,087,033	\$ 1,069,653	\$ 1,069,653	\$ -
Regular Programs - Undistributed Instruction					
15-190-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 93,825	\$ 138,761	\$ 138,761	\$ -
15-190-100-610-033-000-0000-000	General Supplies	\$ 38,650	\$ 38,650	\$ 33,945	\$ 4,705
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,452,662	\$ 1,480,218	\$ 1,472,237	\$ 7,982
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-106-033-000-0000-000	Other Salaries for Instruction	\$ -	\$ 12,614	\$ 12,614	\$ -
Total Cognitive - Mild		\$ -	\$ 12,614	\$ 12,614	\$ -
Cognitive - Moderate:					
15-202-100-101-033-000-0000-000	Salaries of Teachers	\$ 57,031	\$ 57,031	\$ 56,631	\$ 400
15-202-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 47,732	\$ 18,921	\$ 18,921	\$ -
Total Cognitive - Moderate		\$ 104,763	\$ 75,952	\$ 75,552	\$ 400
Multiple Disabilities:					
15-212-100-101-033-000-0000-000	Salaries of Teachers	\$ 155,002	\$ 155,732	\$ 155,732	\$ -
15-212-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 73,332	\$ 91,203	\$ 90,770	\$ 433
Total Multiple Disabilities		\$ 228,334	\$ 246,935	\$ 246,502	\$ 433
Resource Room/Resource Center:					
15-213-100-101-033-000-0000-000	Salaries of Teachers	\$ 161,268	\$ 162,098	\$ 162,098	\$ -
Total Resource Room/Resource Center		\$ 161,268	\$ 162,098	\$ 162,098	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 494,365	\$ 497,599	\$ 496,766	\$ 833
Bilingual Education - Instruction					
15-240-100-101-033-000-0000-000	Salaries of Teachers	\$ 192,272	\$ 152,495	\$ 143,552	\$ 8,944
15-240-100-106-033-000-0000-000	Other Salaries for Instruction	\$ 96,125	\$ 53,169	\$ 53,169	\$ -
Total Bilingual Education - Instruction		\$ 288,397	\$ 205,664	\$ 196,721	\$ 8,944
Total Instruction and At-Risk Programs		\$ 2,235,424	\$ 2,183,482	\$ 2,165,723	\$ 17,759
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-033-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,750	\$ 9,750	\$ 8,889	\$ 861
Total Undistributed Expend. - Attend. & Social Work		\$ 9,750	\$ 9,750	\$ 8,889	\$ 861
Undistributed Expenditures - Health Services					
15-000-213-100-033-000-0000-000	Salaries	\$ 97,100	\$ 59,605	\$ 59,605	\$ -
Total Undistributed Expenditures - Health Services		\$ 97,100	\$ 59,605	\$ 59,605	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-033-000-0000-000	Salaries of Other Professional Staff	\$ 58,505	\$ 58,505	\$ 55,864	\$ 2,641
Total Undist. Expend. - Guidance Services		\$ 58,505	\$ 58,505	\$ 55,864	\$ 2,641

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 33 EWK</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-033-000-0000-000	\$ 237,017	\$ 237,017	\$ 237,017	\$ -
15-000-240-105-033-000-0000-000	\$ 50,051	\$ 50,976	\$ 50,976	\$ -
15-000-240-600-033-000-0000-000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Total Undist. Expend. - Support Serv. - School Admin.	\$ 291,068	\$ 291,993	\$ 291,993	\$ -
Undist. Expend. - Custodial Services				
15-000-262-100-033-000-0000-000	\$ 50,575	\$ 50,575	\$ 50,575	\$ -
15-000-262-107-033-000-0000-000	\$ 47,060	\$ 24,281	\$ 24,281	\$ -
Total Undist. Expend. - Custodial Services	\$ 97,635	\$ 74,856	\$ 74,856	\$ -
Undist. Expend. - Security				
15-000-266-100-033-000-0000-000	\$ 50,687	\$ 51,612	\$ 51,612	\$ -
Total Undist. Expend. - Security	\$ 50,687	\$ 51,612	\$ 51,612	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 148,322	\$ 126,468	\$ 126,468	\$ -
Undist. Expend. - Student Transportation Serv.				
15-000-270-512-033-000-0000-000	\$ 1,000	\$ 1,000	\$ 948	\$ 52
Total Undist. Expend. - Student Transportation Serv.	\$ 1,000	\$ 1,000	\$ 948	\$ 52
UNALLOCATED BENEFITS				
15-000-291-220-033-000-0000-000	\$ 43,985	\$ 44,216	\$ 44,216	\$ -
15-000-291-249-033-000-0000-000	\$ 12,199	\$ 22,557	\$ 22,557	\$ -
15-000-291-270-033-000-0000-000	\$ 823,499	\$ 823,499	\$ 823,499	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 879,683	\$ 890,272	\$ 890,272	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 879,683	\$ 890,272	\$ 890,272	\$ -
Undistributed Expenditures - Food Services				
Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 1,485,428	\$ 1,437,594	\$ 1,434,040	\$ 3,554
TOTAL CURRENT EXPENDITURES	\$ 3,720,852	\$ 3,621,075	\$ 3,599,763	\$ 21,313
 TOTAL SCHOOL BASED EXPENDITURES	 \$ 3,720,852	 \$ 3,621,075	 \$ 3,599,763	 \$ 21,313
Other Financing Sources:				
Operating Transfer In	\$ 3,720,852	\$ 3,621,075	\$ 3,599,763	\$ 21,313
Operating Transfer Out:				
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 3,720,852	\$ 3,621,075	\$ 3,599,763	\$ 21,313
Excess (Deficiency) of Other Financing Sources Over				
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 34 RC</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-034-000-0000-000	Kindergarten - Salaries of Teachers	\$ 128,994	\$ 68,494	\$ 68,494	\$ -
15-120-100-101-034-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 885,774	\$ 810,383	\$ 805,437	\$ 4,946
15-120-100-101-034-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ 2,000	\$ 1,522	\$ 478
15-190-100-106-034-000-0000-000	Other Salaries for Instruction	\$ 40,818	\$ 40,818	\$ 40,818	\$ -
15-190-100-610-034-000-0000-000	General Supplies	\$ 18,720	\$ 18,720	\$ 17,499	\$ 1,221
15-190-100-640-034-000-0000-000	Textbooks	\$ 200	\$ 200	\$ -	\$ 200
15-190-100-800-034-000-0000-000	Other Objects	\$ 2,000	\$ 2,000	\$ 876	\$ 1,124
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,078,506	\$ 942,615	\$ 934,646	\$ 7,969
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-034-000-0000-000	Salaries of Teachers	\$ 95,222	\$ 95,222	\$ 95,147	\$ 75
15-204-100-106-034-000-0000-000	Other Salaries for Instruction	\$ 45,121	\$ 46,046	\$ 46,046	\$ -
15-204-100-610-034-000-0000-000	General Supplies	\$ 2,125	\$ 2,125	\$ 2,103	\$ 22
15-204-100-800-034-000-0000-000	Other Objects	\$ 150	\$ 150	\$ -	\$ 150
Total Learning and/or Language Disabilities		\$ 142,618	\$ 143,543	\$ 143,296	\$ 247
Resource Room/Resource Center:					
15-213-100-101-034-000-0000-000	Salaries of Teachers	\$ 123,814	\$ 123,919	\$ 123,919	\$ -
15-213-100-610-034-000-0000-000	General Supplies	\$ 2,200	\$ 2,200	\$ 2,175	\$ 25
Total Resource Room/Resource Center		\$ 126,014	\$ 126,119	\$ 126,094	\$ 25
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 268,632	\$ 269,662	\$ 269,391	\$ 271
Bilingual Education - Instruction					
15-240-100-101-034-000-0000-000	Salaries of Teachers	\$ 382,853	\$ 404,384	\$ 404,384	\$ -
15-240-100-610-034-000-0000-000	General Supplies	\$ 14,510	\$ 14,510	\$ 12,774	\$ 1,736
15-240-100-640-034-000-0000-000	Textbooks	\$ 200	\$ 200	\$ -	\$ 200
15-240-100-800-034-000-0000-000	Other Objects	\$ 1,300	\$ 1,300	\$ 684	\$ 616
Total Bilingual Education - Instruction		\$ 398,863	\$ 420,394	\$ 417,842	\$ 2,552
Before/After School Programs - Instruction					
15-421-100-101-034-053-0000-000	Salaries of Teachers	\$ 1,496	\$ 1,496	\$ -	\$ 1,496
Total Before/After School Programs - Instruction		\$ 1,496	\$ 1,496	\$ -	\$ 1,496
Total Before/After School Programs		\$ 1,496	\$ 1,496	\$ -	\$ 1,496
Total Instruction and At-Risk Programs		\$ 1,747,497	\$ 1,634,166	\$ 1,621,879	\$ 12,288
Undistributed Expenditures - Health Services					
15-000-213-100-034-000-0000-000	Salaries	\$ 95,942	\$ 74,080	\$ 74,080	\$ -
15-000-213-600-034-000-0000-000	Supplies and Materials	\$ 100	\$ 100	\$ 90	\$ 10
Total Undistributed Expenditures - Health Services		\$ 96,042	\$ 74,180	\$ 74,170	\$ 10
Undist. Expend. - Guidance Services					
15-000-218-104-034-000-0000-000	Salaries of Other Professional Staff	\$ 40,103	\$ 45,735	\$ 45,735	\$ -
15-000-218-600-034-000-0000-000	Supplies and Materials	\$ 94	\$ 94	\$ 77	\$ 17
Total Undist. Expend. - Guidance Services		\$ 40,197	\$ 45,829	\$ 45,812	\$ 17
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-034-000-0000-000	Salaries	\$ 97,727	\$ 97,727	\$ 97,652	\$ 75
15-000-222-600-034-000-0000-000	Supplies and Materials	\$ 1,000	\$ 1,000	\$ 947	\$ 53
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 98,727	\$ 98,727	\$ 98,599	\$ 128

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 34 RC</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-034-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 168,416	\$ 168,416	\$ 168,416	\$ 0
15-000-240-105-034-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 49,251	\$ 50,176	\$ 50,176	\$ -
15-000-240-590-034-000-0000-000	Other Purchased Services (400-500 series)	\$ 75	\$ 75	\$ 45	\$ 30
15-000-240-600-034-000-0000-000	Supplies and Materials	\$ 700	\$ 692	\$ 514	\$ 178
Total Undist. Expend. - Support Serv. - School Admin.		\$ 218,442	\$ 219,359	\$ 219,151	\$ 208
Undist. Expend. - Custodial Services					
15-000-262-100-034-000-0000-000	Salaries	\$ 72,225	\$ 72,225	\$ 62,225	\$ 10,000
15-000-262-107-034-000-0000-000	Salaries of Non-instructional Aides	\$ 17,012	\$ 17,012	\$ 10,387	\$ 6,625
Total Undist. Expend. - Custodial Services		\$ 89,237	\$ 89,237	\$ 72,612	\$ 16,625
Undist. Expend. - Security					
15-000-266-100-034-000-0000-000	Salaries	\$ 50,687	\$ 50,967	\$ 50,752	\$ 215
Total Undist. Expend. - Security		\$ 50,687	\$ 50,967	\$ 50,752	\$ 215
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		\$ 139,924	\$ 140,204	\$ 123,363	\$ 16,840
15-000-270-512-034-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,480	\$ 2,489	\$ 2,489	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 2,480	\$ 2,489	\$ 2,489	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-034-000-0000-000	Social Security Contributions	\$ 25,695	\$ 25,695	\$ 25,531	\$ 164
15-000-291-249-034-000-0000-000	Other Retirement Contributions - Regular	\$ 13,242	\$ 20,767	\$ 20,767	\$ -
15-000-291-270-034-000-0000-000	Health Benefits	\$ 639,654	\$ 639,654	\$ 639,654	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 678,591	\$ 686,116	\$ 685,952	\$ 164
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 678,591	\$ 686,116	\$ 685,952	\$ 164
Undistributed Expenditures - Food Services		0	0	0	\$ -
Transfers to Cover Deficit (Enterprise Fund)		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,274,403	\$ 1,266,903	\$ 1,249,536	\$ 17,367
TOTAL CURRENT EXPENDITURES		\$ 3,021,900	\$ 2,901,069	\$ 2,871,415	\$ 29,655
TOTAL SCHOOL BASED EXPENDITURES					
		\$ 3,021,900	\$ 2,901,069	\$ 2,871,415	\$ 29,655
Other Financing Sources:					
Operating Transfer In		\$ 3,021,900	\$ 2,901,069	\$ 2,871,415	\$ 29,655
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 3,021,900	\$ 2,901,069	\$ 2,871,415	\$ 29,655
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1					
		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30					
		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 36 Alexander Hamilton Acad.</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-036-000-0000-000	Kindergarten - Salaries of Teachers	\$ 255,168	\$ 188,268	\$ 188,265	\$ 3
15-120-100-101-036-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,298,751	\$ 1,343,230	\$ 1,342,238	\$ 991
15-120-100-101-036-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ 4,200	\$ 2,000	\$ 2,200
15-130-100-101-036-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 638,669	\$ 595,184	\$ 595,183	\$ 0
Regular Programs - Undistributed Instruction					
15-190-100-106-036-000-0000-000	Other Salaries for Instruction	\$ 231,866	\$ 233,981	\$ 233,981	\$ -
15-190-100-340-036-000-0000-000	Purchased Technical Services	\$ 10,000	\$ 10,000	\$ 9,982	\$ 18
15-190-100-590-036-000-0000-000	Other Purchased Services (400-500 series)	\$ 300	\$ 300	\$ -	\$ 300
15-190-100-610-036-000-0000-000	General Supplies	\$ 62,130	\$ 62,130	\$ 58,605	\$ 3,525
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,498,884	\$ 2,437,292	\$ 2,430,254	\$ 7,038
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-036-000-0000-000	Salaries of Teachers	\$ 65,006	\$ 65,105	\$ 65,105	\$ -
15-204-100-106-036-000-0000-000	Other Salaries for Instruction	\$ 44,479	\$ 44,479	\$ 43,640	\$ 839
	Total Learning and/or Language Disabilities	\$ 109,485	\$ 109,584	\$ 108,745	\$ 839
Behavioral Disabilities:					
Resource Room/Resource Center:					
15-213-100-101-036-000-0000-000	Salaries of Teachers	\$ 403,931	\$ 403,931	\$ 391,370	\$ 12,561
	Total Resource Room/Resource Center	\$ 403,931	\$ 403,931	\$ 391,370	\$ 12,561
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 513,416	\$ 513,515	\$ 500,115	\$ 13,400
Bilingual Education - Instruction					
15-240-100-101-036-000-0000-000	Salaries of Teachers	\$ 57,500	\$ 57,605	\$ 57,605	\$ -
	Total Bilingual Education - Instruction	\$ 57,500	\$ 57,605	\$ 57,605	\$ -
Before/After School Programs - Instruction					
15-421-100-101-036-053-0000-000	Salaries of Teachers	\$ 2,720	\$ 26,178	\$ 18,822	\$ 7,356
15-421-100-106-036-053-0000-000	Other Salaries for Instruction	\$ -	\$ 1,440	\$ 1,440	\$ -
	Total Before/After School Programs - Instruction	\$ 2,720	\$ 27,618	\$ 20,262	\$ 7,356
	Total Before/After School Programs	\$ 2,720	\$ 27,618	\$ 20,262	\$ 7,356
	Total Instruction and At-Risk Programs	\$ 3,072,520	\$ 3,036,030	\$ 3,008,236	\$ 27,794
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-036-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,000	\$ 9,000	\$ 2,766	\$ 6,234
	Total Undistributed Expend. - Attend. & Social Work	\$ 9,000	\$ 9,000	\$ 2,766	\$ 6,234
Undistributed Expenditures - Health Services					
15-000-213-100-036-000-0000-000	Salaries	\$ 95,100	\$ 95,625	\$ 95,625	\$ -
	Total Undistributed Expenditures - Health Services	\$ 95,100	\$ 95,625	\$ 95,625	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-036-000-0000-000	Salaries of Other Professional Staff	\$ 57,162	\$ 91,627	\$ 84,670	\$ 6,957
	Total Undist. Expend. - Guidance Services	\$ 57,162	\$ 91,627	\$ 84,670	\$ 6,957
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-036-000-0000-000	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.					
15-000-240-103-036-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 334,615	\$ 334,615	\$ 330,715	\$ 3,900
15-000-240-105-036-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 61,591	\$ 61,591	\$ 61,328	\$ 263
15-000-240-580-036-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,200	\$ 1,200	\$ 1,050	\$ 150
15-000-240-600-036-000-0000-000	Supplies and Materials	\$ 1,500	\$ 1,500	\$ 1,275	\$ 225
	Total Undist. Expend. - Support Serv. - School Admin.	\$ 398,906	\$ 398,906	\$ 394,368	\$ 4,538
Undist. Expend. - Custodial Services					
15-000-262-100-036-000-0000-000	Salaries	\$ 59,925	\$ 60,054	\$ 60,054	\$ -
15-000-262-107-036-000-0000-000	Salaries of Non-instructional Aides	\$ 54,572	\$ 25,061	\$ 25,061	\$ -
	Total Undist. Expend. - Custodial Services	\$ 114,497	\$ 85,115	\$ 85,115	\$ -
Undist. Expend. - Security					
15-000-266-100-036-000-0000-000	Salaries	\$ 50,687	\$ 15,054	\$ 15,054	\$ -
	Total Undist. Expend. - Security	\$ 50,687	\$ 15,054	\$ 15,054	\$ -
	Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 165,184	\$ 100,169	\$ 100,169	\$ -
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-036-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
	Total Undist. Expend. - Student Transportation Serv.	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
UNALLOCATED BENEFITS					
15-000-291-220-036-000-0000-000	Social Security Contributions	\$ 46,364	\$ 46,364	\$ 44,610	\$ 1,754
15-000-291-249-036-000-0000-000	Other Retirement Contributions - Regular	\$ 20,473	\$ 35,439	\$ 35,439	\$ -
15-000-291-270-036-000-0000-000	Health Benefits	\$ 974,741	\$ 974,741	\$ 974,741	\$ -
	TOTAL UNALLOCATED BENEFITS	\$ 1,041,578	\$ 1,056,544	\$ 1,054,790	\$ 1,754
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 1,041,578	\$ 1,056,544	\$ 1,054,790	\$ 1,754

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 36 Alexander Hamilton Acad.</u>		Original	Final	Variance	
		Budget	Budget	Actual	Final to Actual
		0	0	0	\$ -
Undistributed Expenditures - Food Services		0	0	0	\$ -
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		<u>\$ 1,769,130</u>	<u>\$ 1,754,071</u>	<u>\$ 1,733,388</u>	<u>\$ 20,683</u>
TOTAL CURRENT EXPENDITURES		<u>\$ 4,841,650</u>	<u>\$ 4,790,101</u>	<u>\$ 4,741,624</u>	<u>\$ 48,477</u>
TOTAL SCHOOL BASED EXPENDITURES		<u>\$ 4,841,650</u>	<u>\$ 4,790,101</u>	<u>\$ 4,741,624</u>	<u>\$ 48,477</u>
Other Financing Sources:					
	Operating Transfer In	\$ 4,841,650	\$ 4,790,101	\$ 4,741,624	\$ 48,477
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		<u>\$ 4,841,650</u>	<u>\$ 4,790,101</u>	<u>\$ 4,741,624</u>	<u>\$ 48,477</u>
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 40 Urban Leadership</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION				
Regular Programs - Instruction:				
15-110-100-101-040-000-0000-000	\$ 102,342	\$ 103,267	\$ 103,267	\$ -
15-120-100-101-040-000-0000-000	\$ 497,967	\$ 569,188	\$ 569,188	\$ -
Regular Programs - Undistributed Instruction				
15-190-100-610-040-000-0000-000	\$ 14,800	\$ 14,800	\$ 14,279	\$ 521
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 615,109	\$ 687,255	\$ 686,734	\$ 521
SPECIAL EDUCATION - INSTRUCTION				
Learning and/or Language Disabilities:				
15-204-100-101-040-000-0000-000	\$ -	\$ 23,042	\$ 23,042	\$ -
15-204-100-106-040-000-0000-000	\$ 43,139	\$ 43,139	\$ 43,139	\$ -
Total Learning and/or Language Disabilities	\$ 43,139	\$ 66,181	\$ 66,181	\$ -
Resource Room/Resource Center:				
15-213-100-101-040-000-0000-000	\$ 144,012	\$ 63,105	\$ 63,105	\$ 0
Total Resource Room/Resource Center	\$ 144,012	\$ 63,105	\$ 63,105	\$ 0
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 187,151	\$ 129,286	\$ 129,286	\$ 0
Total Instruction and At-Risk Programs	\$ 802,260	\$ 816,542	\$ 816,020	\$ 522
Undistributed Expend. - Attend. & Social Work				
15-000-211-173-040-000-0000-000	\$ 9,000	\$ 9,000	\$ 3,824	\$ 5,176
Total Undistributed Expend. - Attend. & Social Work	\$ 9,000	\$ 9,000	\$ 3,824	\$ 5,176
Undistributed Expenditures - Health Services				
15-000-213-100-040-000-0000-000	\$ 67,006	\$ 92,747	\$ 92,747	\$ -
Total Undistributed Expenditures - Health Services	\$ 67,006	\$ 92,747	\$ 92,747	\$ -
Undist. Expend. - Guidance Services				
15-000-218-104-040-000-0000-000	\$ 40,103	\$ 44,282	\$ 44,052	\$ 230
Total Undist. Expend. - Guidance Services	\$ 40,103	\$ 44,282	\$ 44,052	\$ 230
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-040-000-0000-000	\$ 144,889	\$ 144,889	\$ 144,889	\$ -
15-000-240-105-040-000-0000-000	\$ 49,251	\$ 50,176	\$ 50,176	\$ -
15-000-240-600-040-000-0000-000	\$ 2,000	\$ 2,000	\$ 1,801	\$ 199
Total Undist. Expend. - Support Serv. - School Admin.	\$ 196,140	\$ 197,065	\$ 196,866	\$ 199
Undist. Expend. - Custodial Services				
15-000-262-100-040-000-0000-000	\$ 50,525	\$ 50,525	\$ 49,140	\$ 1,385
15-000-262-107-040-000-0000-000	\$ 24,524	\$ 24,524	\$ 14,852	\$ 9,672
Total Undist. Expend. - Custodial Services	\$ 75,049	\$ 75,049	\$ 63,991	\$ 11,058
Total Undist. Expend. - Oper. & Maint. Of Plant	\$ 75,049	\$ 75,049	\$ 63,991	\$ 11,058
UNALLOCATED BENEFITS				
15-000-291-220-040-000-0000-000	\$ 15,228	\$ 15,228	\$ 14,493	\$ 735
15-000-291-249-040-000-0000-000	\$ 4,935	\$ 8,468	\$ 8,468	\$ -
15-000-291-270-040-000-0000-000	\$ 370,752	\$ 370,752	\$ 370,752	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 390,915	\$ 394,448	\$ 393,713	\$ 735
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	\$ 390,915	\$ 394,448	\$ 393,713	\$ 735
Undistributed Expenditures - Food Services				
Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 778,213	\$ 812,591	\$ 795,193	\$ 17,398
TOTAL CURRENT EXPENDITURES	\$ 1,580,473	\$ 1,629,133	\$ 1,611,213	\$ 17,920
TOTAL SCHOOL BASED EXPENDITURES	\$ 1,580,473	\$ 1,629,133	\$ 1,611,213	\$ 17,920

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget	 t ₁	Final Budget	Actual	Variance Final to Actual
<u>School: No. 40 Urban Leadership</u>					
Other Financing Sources:					
Operating Transfer In	\$ 1,580,473		\$ 1,629,133	\$ 1,611,213	\$ 17,920
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution	\$ -		\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -		\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 1,580,473		\$ 1,629,133	\$ 1,611,213	\$ 17,920
 Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)	\$ -		\$ -	\$ -	\$ -
 Fund Balance, July 1			\$ -	\$ -	\$ -
 Fund Balance, June 30	\$ -		\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 41 Dale Avenue</u>		<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>		<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-041-000-0000-000	Kindergarten - Salaries of Teachers	\$ 821,221	\$ 784,779	\$ 784,779	\$ -
15-120-100-101-041-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 90,350	\$ 169,837	\$ 169,572	\$ 264
Regular Programs - Undistributed Instruction					
15-190-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 509,205	\$ 456,033	\$ 456,033	\$ 1
15-190-100-610-041-000-0000-000	General Supplies	\$ 35,988	\$ 35,988	\$ 34,565	\$ 1,423
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,456,764	\$ 1,446,637	\$ 1,444,949	\$ 1,688
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-041-000-0000-000	Salaries of Teachers	\$ 211,740	\$ 213,260	\$ 213,260	\$ -
15-204-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 200,202	\$ 123,343	\$ 123,343	\$ 0
Total Learning and/or Language Disabilities		\$ 411,942	\$ 336,603	\$ 336,603	\$ 0
Resource Room/Resource Center:					
15-213-100-101-041-000-0000-000	Salaries of Teachers	\$ 283,616	\$ 211,983	\$ 211,982	\$ 1
15-213-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 90,617	\$ -	\$ -	\$ -
Total Resource Room/Resource Center		\$ 374,233	\$ 211,983	\$ 211,982	\$ 1
Autism:					
15-214-100-101-041-000-0000-000	Salaries of Teachers	\$ 169,360	\$ 230,480	\$ 229,869	\$ 611
15-214-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 30,911	\$ 198,853	\$ 197,299	\$ 1,554
Total Autism		\$ 200,271	\$ 429,333	\$ 427,168	\$ 2,165
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 986,446	\$ 977,920	\$ 975,753	\$ 2,166
Bilingual Education - Instruction					
15-240-100-101-041-000-0000-000	Salaries of Teachers	\$ 166,608	\$ 166,608	\$ 163,638	\$ 2,970
15-240-100-106-041-000-0000-000	Other Salaries for Instruction	\$ 39,641	\$ -	\$ -	\$ -
Total Bilingual Education - Instruction		\$ 206,249	\$ 166,608	\$ 163,638	\$ 2,970
Before/After School Programs - Instruction					
15-421-100-106-041-061-0000-000	Other Salaries for Instruction	\$ 4,368	\$ 4,368	\$ 4,326	\$ 42
Total Before/After School Programs - Instruction		\$ 4,368	\$ 4,368	\$ 4,326	\$ 42
Total Before/After School Programs		\$ 4,368	\$ 4,368	\$ 4,326	\$ 42
Total Instruction and At-Risk Programs		\$ 2,653,827	\$ 2,595,532	\$ 2,588,666	\$ 6,866
Undistributed Expend. - Attend. & Social Work					
15-000-211-173-041-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,000	\$ 9,000	\$ 7,096	\$ 1,904
Total Undistributed Expend. - Attend. & Social Work		\$ 9,000	\$ 9,000	\$ 7,096	\$ 1,904
Undistributed Expenditures - Health Services					
15-000-213-100-041-000-0000-000	Salaries	\$ 172,228	\$ 80,895	\$ 80,895	\$ -
Total Undistributed Expenditures - Health Services		\$ 172,228	\$ 80,895	\$ 80,895	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-041-000-0000-000	Salaries of Other Professional Staff	\$ 16,118	\$ 16,118	\$ 15,558	\$ 560
Total Undist. Expend. - Guidance Services		\$ 16,118	\$ 16,118	\$ 15,558	\$ 560
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-041-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 233,902	\$ 233,902	\$ 233,902	\$ -
15-000-240-105-041-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 136,515	\$ 137,440	\$ 137,440	\$ -
15-000-240-610-041-000-0000-000	Supplies and Materials	\$ 3,844	\$ 3,844	\$ 3,516	\$ 327
Total Undist. Expend. - Support Serv. - School Admin.		\$ 374,261	\$ 375,186	\$ 374,858	\$ 327
Undist. Expend. - Custodial Services					
15-000-262-100-041-000-0000-000	Salaries	\$ 60,675	\$ 10,113	\$ 10,113	\$ 1
15-000-262-107-041-000-0000-000	Salaries of Non-instructional Aides	\$ 17,012	\$ 17,012	\$ 12,634	\$ 4,378
15-000-262-610-041-000-0000-000	General Supplies	\$ 200	\$ 200	\$ -	\$ 200
Total Undist. Expend. - Custodial Services		\$ 77,887	\$ 27,325	\$ 22,746	\$ 4,579
Undist. Expend. - Security					
15-000-266-100-041-000-0000-000	Salaries	\$ 53,837	\$ 54,262	\$ 54,262	\$ -
Total Undist. Expend. - Security		\$ 53,837	\$ 54,262	\$ 54,262	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 131,724	\$ 81,587	\$ 77,008	\$ 4,579

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 41 Dale Avenue</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
15-000-291-220-041-000-0000-000	Social Security Contributions	\$ 91,321	\$ 91,321	\$ 81,154	\$ 10,167
15-000-291-249-041-000-0000-000	Other Retirement Contributions - Regular	\$ 10,049	\$ 16,949	\$ 16,949	\$ -
15-000-291-270-041-000-0000-000	Health Benefits	\$ 1,076,490	\$ 1,076,490	\$ 1,076,490	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,177,860	\$ 1,184,760	\$ 1,174,593	\$ 10,167
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		0	0	0	\$ -
Undistributed Expenditures - Food Services					
		0	0	0	\$ -
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,881,191	\$ 1,747,546	\$ 1,730,008	\$ 17,537
TOTAL CURRENT EXPENDITURES		\$ 4,535,018	\$ 4,343,078	\$ 4,318,675	\$ 24,403
TOTAL SCHOOL BASED EXPENDITURES		\$ 4,535,018	\$ 4,343,078	\$ 4,318,675	\$ 24,403
Other Financing Sources:					
Operating Transfer In		\$ 4,535,018	\$ 4,343,078	\$ 4,318,675	\$ 24,403
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 4,535,018	\$ 4,343,078	\$ 4,318,675	\$ 24,403
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)		\$ -		\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 52 Rosa Parks High School</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-052-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,167,521	\$ 2,103,318	\$ 2,100,150	\$ 3,168
Regular Programs - Undistributed Instruction					
15-190-100-500-052-000-0000-000	Other Purchased Services (400-500 series)	\$ 3,000	\$ 1,500	\$ -	\$ 1,500
15-190-100-610-052-000-0000-000	General Supplies	\$ 8,000	\$ 8,000	\$ 6,451	\$ 1,549
15-190-100-800-052-000-0000-000	Other Objects	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,179,521	\$ 2,113,818	\$ 2,106,600	\$ 7,218
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-052-000-0000-000	Salaries of Teachers	\$ -	\$ 57,615	\$ 57,615	\$ -
15-201-100-610-052-000-0000-000	General Supplies	\$ 500	\$ 500	\$ 497	\$ 3
Total Cognitive - Mild		\$ 500	\$ 58,115	\$ 58,112	\$ 3
Cognitive - Moderate:					
15-202-100-101-052-000-0000-000	Salaries of Teachers	\$ 96,100	\$ 38,410	\$ 38,410	\$ -
15-202-100-106-052-000-0000-000	Other Salaries for Instruction	\$ 51,004	\$ 51,269	\$ 51,269	\$ -
Total Cognitive - Moderate		\$ 147,104	\$ 89,679	\$ 89,679	\$ -
Resource Room/Resource Center:					
15-213-100-101-052-000-0000-000	Salaries of Teachers	\$ 304,154	\$ 233,069	\$ 233,069	\$ -
Total Resource Room/Resource Center		\$ 304,154	\$ 233,069	\$ 233,069	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 451,758	\$ 380,863	\$ 380,860	\$ 3
Before/After School Programs - Instruction					
15-421-100-101-052-053-0000-000	Salaries of Teachers	\$ -	\$ 1,400	\$ -	\$ 1,400
Total Before/After School Programs - Instruction		\$ -	\$ 1,400	\$ -	\$ 1,400
Total Before/After School Programs		\$ -	\$ 1,400	\$ -	\$ 1,400
Total Instruction and At-Risk Programs		\$ 2,631,279	\$ 2,496,081	\$ 2,487,460	\$ 8,621
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-052-000-0000-000	Salaries	\$ -	\$ 12,500	\$ 5,334	\$ 7,166
Total Undistributed Expend. - Attend. & Social Work		\$ -	\$ 12,500	\$ 5,334	\$ 7,166
Undistributed Expenditures - Health Services					
15-000-213-100-052-000-0000-000	Salaries	\$ 59,000	\$ 67,105	\$ 67,105	\$ -
Total Undistributed Expenditures - Health Services		\$ 59,000	\$ 67,105	\$ 67,105	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-052-000-0000-000	Salaries of Other Professional Staff	\$ 181,546	\$ 135,705	\$ 135,705	\$ -
15-000-218-105-052-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 109,774	\$ 85,677	\$ 85,677	\$ -
15-000-218-600-052-000-0000-000	Supplies and Materials	\$ 1,000	\$ 1,000	\$ 154	\$ 846
Total Undist. Expend. - Guidance Services		\$ 292,320	\$ 222,382	\$ 221,536	\$ 846
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-052-000-0000-000	Salaries of Supervisor of Instruction	\$ 266,803	\$ 227,049	\$ 227,049	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 266,803	\$ 227,049	\$ 227,049	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-052-000-0000-000	Supplies and Materials	\$ 1,500	\$ 500	\$ 52	\$ 448
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 1,500	\$ 500	\$ 52	\$ 448

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 52 Rosa Parks High School</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-052-000-0000-000	Other Purchased Services (400-500 series)	\$ 150	\$ 150	\$ -	\$ 150
		\$ 150	\$ 150	\$ -	\$ 150
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-052-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 195,591	\$ 195,591	\$ 195,591	\$ 0
15-000-240-105-052-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 49,251	\$ 49,426	\$ 49,426	\$ -
15-000-240-590-052-000-0000-000	Other Purchased Services (400-500 series)	\$ 4,100	\$ 1,100	\$ -	\$ 1,100
15-000-240-600-052-000-0000-000	Supplies and Materials	\$ 23,000	\$ 23,000	\$ 18,283	\$ 4,717
15-000-240-800-052-000-0000-000	Other Objects	\$ 2,000	\$ 1,000	\$ -	\$ 1,000
Total Undist. Expend. - Support Serv. - School Admin.		\$ 273,942	\$ 270,117	\$ 263,300	\$ 6,817
Undist. Expend. - Custodial Services					
15-000-262-100-052-000-0000-000	Salaries	\$ 55,625	\$ 55,625	\$ 55,625	\$ -
15-000-262-107-052-000-0000-000	Salaries of Non-instructional Aides	\$ 24,524	\$ 24,524	\$ 16,195	\$ 8,329
15-000-262-610-052-000-0000-000	General Supplies	0	0	0	\$ -
Total Undist. Expend. - Custodial Services		\$ 80,149	\$ 80,149	\$ 71,820	\$ 8,329
Undist. Expend. - Security					
15-000-266-100-052-000-0000-000	Salaries	\$ 50,687	\$ 51,612	\$ 51,612	\$ -
15-000-266-600-052-000-0000-000	General Supplies	\$ 150	\$ 150	\$ -	\$ 150
Total Undist. Expend. - Security		\$ 50,837	\$ 51,762	\$ 51,612	\$ 150
Total Undist. Expend. - Oper. & Maint. Of Plant					
		\$ 130,986	\$ 131,911	\$ 123,432	\$ 8,479
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-052-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 8,000	\$ 8,000	\$ 7,939	\$ 61
Total Undist. Expend. - Student Transportation Serv.		\$ 8,000	\$ 8,000	\$ 7,939	\$ 61
UNALLOCATED BENEFITS					
15-000-291-220-052-000-0000-000	Social Security Contributions	\$ 29,980	\$ 29,980	\$ 29,487	\$ 493
15-000-291-249-052-000-0000-000	Other Retirement Contributions - Regular	\$ 11,118	\$ 18,617	\$ 18,617	\$ -
15-000-291-270-052-000-0000-000	Health Benefits	\$ 788,766	\$ 788,766	\$ 788,765	\$ 1
TOTAL UNALLOCATED BENEFITS		\$ 829,864	\$ 837,363	\$ 836,870	\$ 493
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		\$ 829,864	\$ 837,363	\$ 836,870	\$ 493
Undistributed Expenditures - Food Services					
		0	0	0	\$ -
		0	0	0	\$ -
		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,862,565	\$ 1,777,077	\$ 1,752,615	\$ 24,461
TOTAL CURRENT EXPENDITURES					
		\$ 4,493,844	\$ 4,273,157	\$ 4,240,075	\$ 33,082
TOTAL SCHOOL BASED EXPENDITURES					
		\$ 4,493,844	\$ 4,273,157	\$ 4,240,075	\$ 33,082
Other Financing Sources:					
Operating Transfer In		\$ 4,493,844	\$ 4,273,157	\$ 4,240,075	\$ 33,082
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 4,493,844	\$ 4,273,157	\$ 4,240,075	\$ 33,082
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1					
		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30					
		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 53 HARP Academy</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-053-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,086,335	\$ 1,880,381	\$ 1,878,836	\$ 1,545
15-140-100-101-053-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Regular Programs - Undistributed Instruction					
15-190-100-580-053-000-0000-000	Other Purchased Services (400-500 series)	\$ -	\$ 10,000	\$ 10,000	\$ -
15-190-100-610-053-000-0000-000	General Supplies	\$ 12,369	\$ 13,319	\$ 13,231	\$ 88
15-190-100-640-053-000-0000-000	Textbooks	\$ 8,000	\$ 8,893	\$ 8,800	\$ 93
15-190-100-890-053-000-0000-000	Other Objects	\$ 800	\$ 800	\$ 792	\$ 8
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,111,504	\$ 1,917,392	\$ 1,911,658	\$ 5,734
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-053-000-0000-000	Salaries of Teachers	\$ 65,006	\$ 65,006	\$ 59,580	\$ 5,426
15-204-100-101-053-000-0000-000	Other Salaries for Instruction	\$ -	\$ 47,857	\$ 47,857	\$ -
Total Learning and/or Language Disabilities		\$ 65,006	\$ 112,863	\$ 107,437	\$ 5,426
Resource Room/Resource Center:					
15-213-100-101-053-000-0000-000	Salaries of Teachers	\$ 292,586	\$ 202,236	\$ 202,202	\$ 34
Total Resource Room/Resource Center		\$ 292,586	\$ 202,236	\$ 202,202	\$ 34
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 357,592	\$ 315,099	\$ 309,639	\$ 5,460
Bilingual Education - Instruction					
15-240-100-101-053-000-0000-000	Salaries of Teachers	\$ 48,528	\$ 70,253	\$ 57,171	\$ 13,082
Total Bilingual Education - Instruction		\$ 48,528	\$ 70,253	\$ 57,171	\$ 13,082
Before/After School Programs - Instruction					
15-421-100-101-053-053-0000-000	Salaries of Teachers	\$ 3,434	\$ 3,434	\$ 2,210	\$ 1,224
Total Before/After School Programs - Instruction		\$ 3,434	\$ 3,434	\$ 2,210	\$ 1,224
Total Before/After School Programs		\$ 3,434	\$ 3,434	\$ 2,210	\$ 1,224
Total Instruction and At-Risk Programs		\$ 2,521,058	\$ 2,306,178	\$ 2,280,678	\$ 25,499
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-053-000-0000-000	Salaries	\$ -	\$ 12,500	\$ 11,960	\$ 541
Total Undistributed Expend. - Attend. & Social Work		\$ -	\$ 12,500	\$ 11,960	\$ 541
Undistributed Expenditures - Health Services					
15-000-213-100-053-000-0000-000	Salaries	\$ 94,000	\$ 94,925	\$ 94,925	\$ -
15-000-213-102-053-000-0000-000	Salaries of Social Services Coordinators	\$ 68,979	\$ 68,979	\$ 68,979	\$ -
Total Undistributed Expenditures - Health Services		\$ 162,979	\$ 163,904	\$ 163,904	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-053-000-0000-000	Salaries of Other Professional Staff	\$ 126,894	\$ 126,894	\$ 125,819	\$ 1,075
15-000-218-104-053-053-0000-000	Other Salaries	\$ 5,780	\$ 6,001	\$ 6,001	\$ -
15-000-218-600-053-000-0000-000	Supplies and Materials	\$ 1,000	\$ 844	\$ 844	\$ -
Total Undist. Expend. - Guidance Services		\$ 133,674	\$ 133,739	\$ 132,664	\$ 1,075
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-053-000-0000-000	Salaries of Supervisor of Instruction	\$ 16,940	\$ 69,807	\$ 64,073	\$ 5,734
15-000-221-580-053-000-0000-000	Other Purch Services (400-500)	\$ 445	\$ 175	\$ 150	\$ 25
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 17,385	\$ 69,982	\$ 64,222	\$ 5,760
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-053-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 122,884	\$ 122,884	\$ 122,884	\$ -
15-000-240-105-053-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 60,186	\$ 60,371	\$ 60,371	\$ -
15-000-240-590-053-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,388	\$ 1,438	\$ 570	\$ 868
15-000-240-600-053-000-0000-000	Supplies and Materials	\$ 3,750	\$ 3,750	\$ 3,699	\$ 51
15-000-240-800-053-000-0000-000	Other Objects	\$ 320	\$ 320	\$ 310	\$ 10
Total Undist. Expend. - Support Serv. - School Admin.		\$ 188,528	\$ 188,763	\$ 187,834	\$ 929
Undist. Expend. - Custodial Services					
15-000-262-100-053-000-0000-000	Salaries	\$ 55,625	\$ 55,625	\$ 55,625	\$ -
15-000-262-107-053-000-0000-000	Salaries of Non-instructional Aides	\$ 9,500	\$ 10,824	\$ 8,159	\$ 2,665
15-000-262-610-053-000-0000-000	General Supplies	\$ 500	\$ 500	\$ 437	\$ 63
Total Undist. Expend. - Custodial Services		\$ 65,625	\$ 66,949	\$ 64,220	\$ 2,729
Undist. Expend. - Security					
15-000-266-100-053-000-0000-000	Salaries	\$ 101,374	\$ 101,374	\$ 88,042	\$ 13,332
15-000-266-300-053-000-0000-000	Purchased Professional & Technical Services	0	0	0	\$ -
15-000-266-600-053-000-0000-000	General Supplies	\$ 650	\$ 476	\$ 476	\$ -
Total Undist. Expend. - Security		\$ 102,024	\$ 101,850	\$ 88,518	\$ 13,332
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 167,649	\$ 168,799	\$ 152,738	\$ 16,061
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-053-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 10,965	\$ 9,672	\$ 9,672	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 10,965	\$ 9,672	\$ 9,672	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>School: No. 53 HARP Academy</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
UNALLOCATED BENEFITS					
15-000-291-220-053-000-0000-000	Social Security Contributions	\$ 21,634	\$ 27,784	\$ 27,784	\$ -
15-000-291-249-053-000-0000-000	Other Retirement Contributions - Regular	\$ 12,227	\$ 23,536	\$ 23,536	\$ -
15-000-291-270-053-000-0000-000	Health Benefits	\$ 787,388	\$ 787,388	\$ 787,388	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 821,249	\$ 838,708	\$ 838,708	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,502,429	\$ 1,586,067	\$ 1,561,702	\$ 24,365
TOTAL CURRENT EXPENDITURES		\$ 4,023,486	\$ 3,892,244	\$ 3,842,380	\$ 49,864
TOTAL SCHOOL BASED EXPENDITURES		\$ 4,023,486	\$ 3,892,244	\$ 3,842,380	\$ 49,864
Other Financing Sources:					
	Operating Transfer In	\$ 4,023,486	\$ 3,892,244	\$ 3,842,380	\$ 49,864
Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 4,023,486	\$ 3,892,244	\$ 3,842,380	\$ 49,864
Excess (Deficiency) of Other Financing Sources Over	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 54 Panther Academy</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-054-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 1,227,707	\$ 1,158,712	\$ 1,158,712	\$ -
15-140-100-101-054-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 4,000	\$ 7,706	\$ 7,706	\$ -
Regular Programs - Undistributed Instruction					
15-190-100-610-054-000-0000-000	General Supplies	\$ 20,566	\$ 17,566	\$ 14,032	\$ 3,534
15-190-100-640-054-000-0000-000	Textbooks	\$ 1,800	\$ 1,800	\$ 1,552	\$ 248
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,254,073	\$ 1,185,783	\$ 1,182,001	\$ 3,782
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-610-054-000-0000-000	General Supplies	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total Cognitive - Mild		\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Learning and/or Language Disabilities:					
15-204-100-101-054-000-0000-000	Salaries of Teachers	\$ 100,027	\$ 100,952	\$ 100,952	\$ -
15-204-100-106-054-000-0000-000	Other Salaries for Instruction	\$ 61,911	\$ 30,983	\$ 30,983	\$ -
Total Learning and/or Language Disabilities		\$ 161,938	\$ 131,935	\$ 131,935	\$ -
Resource Room/Resource Center:					
15-213-100-101-054-000-0000-000	Salaries of Teachers	\$ 267,668	\$ 352,237	\$ 337,836	\$ 14,401
Total Resource Room/Resource Center		\$ 267,668	\$ 352,237	\$ 337,836	\$ 14,401
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 430,606	\$ 485,173	\$ 469,771	\$ 15,401
Bilingual Education - Instruction					
15-240-100-101-054-000-0000-000	Salaries of Teachers	\$ 60,734	\$ 42,514	\$ 42,514	\$ -
15-240-100-610-054-000-0000-000	General Supplies	\$ 500	\$ 500	\$ -	\$ 500
Total Bilingual Education - Instruction		\$ 61,234	\$ 43,014	\$ 42,514	\$ 500
Before/After School Programs - Instruction					
15-421-100-101-054-053-0000-000	Salaries of Teachers	\$ 612	\$ 612	\$ 340	\$ 272
Total Before/After School Programs - Instruction		\$ 612	\$ 612	\$ 340	\$ 272
Total Before/After School Programs		\$ 612	\$ 612	\$ 340	\$ 272
Total Instruction and At-Risk Programs		\$ 1,746,525	\$ 1,714,582	\$ 1,694,626	\$ 19,955
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-054-000-0000-000	Salaries	\$ -	\$ 12,500	\$ 12,321	\$ 179
15-000-211-173-054-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 9,000	\$ 3,693	\$ 3,693	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 9,000	\$ 16,193	\$ 16,014	\$ 179
Undistributed Expenditures - Health Services					
15-000-213-100-054-000-0000-000	Salaries	\$ 63,256	\$ 63,355	\$ 63,105	\$ 250
15-000-213-610-054-000-0000-000	Supplies and Materials	\$ 250	\$ 250	\$ 36	\$ 214
Total Undistributed Expenditures - Health Services		\$ 63,506	\$ 63,605	\$ 63,141	\$ 464
Undist. Expend. - Guidance Services					
15-000-218-104-054-000-0000-000	Salaries of Other Professional Staff	\$ 102,908	\$ 144,310	\$ 144,310	\$ -
15-000-218-104-054-053-0000-000	Other Salaries	\$ 3,672	\$ 3,672	\$ 3,400	\$ 272
Total Undist. Expend. - Guidance Services		\$ 106,580	\$ 147,982	\$ 147,710	\$ 272
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-054-000-0000-000	Salaries of Supervisor of Instruction	\$ 222,425	\$ 226,675	\$ 216,842	\$ 9,833
15-000-221-110-054-000-0000-000	Other Salaries	\$ 101,652	\$ 110,068	\$ 110,068	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 324,077	\$ 336,743	\$ 326,910	\$ 9,833
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-054-000-0000-000	Salaries	\$ 103,908	\$ 88,403	\$ 88,403	\$ -
15-000-222-600-054-000-0000-000	Supplies and Materials	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 105,908	\$ 90,403	\$ 88,403	\$ 2,000
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-054-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 103,720	\$ 103,720	\$ 103,720	\$ -
15-000-240-105-054-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 65,669	\$ 65,854	\$ 65,854	\$ -
15-000-240-600-054-000-0000-000	Supplies and Materials	\$ 2,000	\$ 2,000	\$ 1,963	\$ 37
Total Undist. Expend. - Support Serv. - School Admin.		\$ 171,389	\$ 171,574	\$ 171,537	\$ 37
Undist. Expend. - Custodial Services					
15-000-262-100-054-000-0000-000	Salaries	\$ 63,175	\$ 63,875	\$ 63,875	\$ -
15-000-262-107-054-000-0000-000	Salaries of Non-instructional Aides	\$ 24,524	\$ 24,524	\$ 16,519	\$ 8,005
Total Undist. Expend. - Custodial Services		\$ 87,699	\$ 88,399	\$ 80,394	\$ 8,005
Undist. Expend. - Security					
15-000-266-100-054-000-0000-000	Salaries	\$ 71,550	\$ 71,550	\$ 66,300	\$ 5,250
15-000-266-300-054-000-0000-000	Purchased Professional & Technical Services	\$ 3,300	\$ 3,300	\$ 863	\$ 2,437
15-000-266-600-054-000-0000-000	General Supplies	\$ 250	\$ 250	\$ -	\$ 250
Total Undist. Expend. - Security		\$ 75,100	\$ 75,100	\$ 67,163	\$ 7,937
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 162,799	\$ 163,499	\$ 147,557	\$ 15,942

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 54 Panther Academy</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-054-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ 5,000	\$ 3,478	\$ 1,522
Total Undist. Expend. - Student Transportation Serv.		\$ 5,000	\$ 5,000	\$ 3,478	\$ 1,522
UNALLOCATED BENEFITS					
15-000-291-220-054-000-0000-000	Social Security Contributions	\$ 33,171	\$ 33,171	\$ 31,858	\$ 1,313
15-000-291-249-054-000-0000-000	Other Retirement Contributions - Regular	\$ 7,983	\$ 13,527	\$ 13,527	\$ -
15-000-291-270-054-000-0000-000	Health Benefits	\$ 552,987	\$ 552,987	\$ 552,987	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 594,141	\$ 599,685	\$ 598,372	\$ 1,313
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		\$ 594,141	\$ 599,685	\$ 598,372	\$ 1,313
Undistributed Expenditures - Food Services					
		0	0	0	\$ -
Transfers to Cover Deficit (Enterprise Fund)		0	0	0	\$ -
		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,542,400	\$ 1,594,684	\$ 1,563,123	\$ 31,562
TOTAL CURRENT EXPENDITURES		\$ 3,288,925	\$ 3,309,266	\$ 3,257,749	\$ 51,517
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-140-100-730-054-000-0000-000	Grades 9-12	\$ -	\$ 8,800	\$ -	\$ 8,800
Total Equipment		\$ -	\$ 8,800	\$ -	\$ 8,800
TOTAL CAPITAL OUTLAY		\$ -	\$ 8,800	\$ -	\$ 8,800
TOTAL SCHOOL BASED EXPENDITURES		\$ 3,288,925	\$ 3,318,066	\$ 3,257,749	\$ 60,317
Other Financing Sources:					
Operating Transfer In		\$ 3,288,925	\$ 3,318,066	\$ 3,257,749	\$ 60,317
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 3,288,925	\$ 3,318,066	\$ 3,257,749	\$ 60,317
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1					
		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30					
		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 55 International High School and 57 Garrett Morgan</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-055-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,113,688	\$ 2,263,485	\$ 2,263,485	\$ -
Regular Programs - Undistributed Instruction					
15-190-100-500-055-000-0000-000	Other Purchased Services (400-500 series)	\$ 4,940	\$ 4,940	\$ 574	\$ 4,366
15-190-100-610-055-000-0000-000	General Supplies	\$ 24,561	\$ 6,832	\$ 6,832	\$ -
15-190-100-640-055-000-0000-000	Textbooks	\$ 6,000	\$ 6,000	\$ 3,898	\$ 2,102
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,149,189	\$ 2,281,257	\$ 2,274,789	\$ 6,468
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Moderate:					
15-202-100-101-055-000-0000-000	Salaries of Teachers	\$ 61,006	\$ 61,105	\$ 61,105	\$ -
15-202-100-106-055-000-0000-000	Other Salaries for Instruction	\$ 50,204	\$ 50,204	\$ 49,166	\$ 1,038
15-202-100-610-055-000-0000-000	General Supplies	0	0	0	\$ -
Total Cognitive - Moderate		\$ 111,210	\$ 111,309	\$ 110,271	\$ 1,038
Learning and/or Language Disabilities:					
15-204-100-101-055-000-0000-000	Salaries of Teachers	\$ 80,006	\$ 61,850	\$ 61,850	\$ -
15-204-100-106-055-000-0000-000	Other Salaries for Instruction	\$ 50,204	\$ 51,129	\$ 51,129	\$ -
Total Learning and/or Language Disabilities		\$ 130,210	\$ 112,979	\$ 112,979	\$ -
Resource Room/Resource Center:					
15-213-100-101-055-000-0000-000	Salaries of Teachers	\$ 503,046	\$ 350,993	\$ 350,993	\$ -
Total Resource Room/Resource Center		\$ 503,046	\$ 350,993	\$ 350,993	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 744,466	\$ 575,281	\$ 574,243	\$ 1,038
Bilingual Education - Instruction					
15-240-100-101-055-000-0000-000	Salaries of Teachers	\$ 58,852	\$ 58,852	\$ 57,852	\$ 1,000
Total Bilingual Education - Instruction		\$ 58,852	\$ 58,852	\$ 57,852	\$ 1,000
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-055-053-0000-000	Salaries	\$ 7,829	\$ 7,829	\$ 7,829	\$ -
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 7,829	\$ 7,829	\$ 7,829	\$ -
Total Instruction and At-Risk Programs		\$ 2,960,336	\$ 2,923,219	\$ 2,914,713	\$ 8,506
Undistributed Expend. - Attend. & Social Work					
15-000-211-104-055-000-0000-000	Salaries	\$ 50,014	\$ 110,030	\$ 110,030	\$ -
15-000-211-100-055-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ -	\$ 12,500	\$ 10,940	\$ 1,561
Total Undistributed Expend. - Attend. & Social Work		\$ 50,014	\$ 122,530	\$ 120,969	\$ 1,561
Undistributed Expenditures - Health Services					
15-000-213-100-055-000-0000-000	Salaries	\$ 32,500	\$ 48,984	\$ 48,984	\$ -
Total Undistributed Expenditures - Health Services		\$ 32,500	\$ 48,984	\$ 48,984	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-055-000-0000-000	Salaries of Other Professional Staff	\$ 183,549	\$ 106,838	\$ 105,988	\$ 850
15-000-218-105-055-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 107,074	\$ 108,924	\$ 108,924	\$ -
Total Undist. Expend. - Guidance Services		\$ 290,623	\$ 215,762	\$ 214,912	\$ 850

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 55 International High School and 57 Garrett Morgan</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-055-000-0000-000	Salaries of Supervisor of Instruction	\$ 130,101	\$ 118,003	\$ 118,002	\$ 0
15-000-221-104-055-000-0000-000	Salaries of Other Professional Staff	\$ -	\$ 38,611	\$ 38,611	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 130,101	\$ 156,613	\$ 156,613	\$ 0
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-055-000-0000-000	Salaries	\$ 26,430	\$ 26,583	\$ 26,583	\$ -
15-000-222-600-055-000-0000-000	Supplies and Materials	\$ 31,000	\$ 16,347	\$ 16,347	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 57,430	\$ 42,929	\$ 42,929	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-055-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 269,487	\$ 354,604	\$ 354,604	\$ -
15-000-240-105-055-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 103,581	\$ 104,506	\$ 100,322	\$ 4,184
15-000-240-590-055-000-0000-000	Other Purchased Services (400-500 series)	\$ 6,000	\$ 6,000	\$ 5,008	\$ 992
15-000-240-600-055-000-0000-000	Supplies and Materials	\$ 16,000	\$ 16,000	\$ 12,122	\$ 3,878
Total Undist. Expend. - Support Serv. - School Admin.		\$ 395,068	\$ 481,110	\$ 472,057	\$ 9,053
Undist. Expend. - Custodial Services					
15-000-262-100-055-000-0000-000	Salaries	\$ 63,025	\$ 73,025	\$ 73,025	\$ 0
15-000-262-107-055-000-0000-000	Salaries of Non-instructional Aides	\$ 97,522	\$ -	\$ -	\$ -
15-000-262-600-055-000-0000-000	General Supplies	\$ 1,000	\$ 1,000	\$ 925	\$ 75
Total Undist. Expend. - Custodial Services		\$ 161,547	\$ 74,025	\$ 73,950	\$ 75
Undist. Expend. - Security					
15-000-266-100-055-000-0000-000	Salaries	\$ 71,550	\$ 71,550	\$ 66,300	\$ 5,250
Total Undist. Expend. - Security		\$ 71,550	\$ 71,550	\$ 66,300	\$ 5,250
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 233,097	\$ 145,575	\$ 140,250	\$ 5,325
UNALLOCATED BENEFITS					
15-000-291-220-055-000-0000-000	Social Security Contributions	\$ 47,904	\$ 47,904	\$ 47,207	\$ 697
15-000-291-249-055-000-0000-000	Other Retirement Contributions - Regular	\$ 18,200	\$ 40,321	\$ 40,321	\$ -
15-000-291-270-055-000-0000-000	Health Benefits	\$ 920,604	\$ 920,604	\$ 920,604	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 986,708	\$ 1,008,829	\$ 1,008,132	\$ 697
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 986,708	\$ 1,008,829	\$ 1,008,132	\$ 697
Undistributed Expenditures - Food Services		0	0	0	\$ -
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,175,541	\$ 2,222,332	\$ 2,204,847	\$ 17,486
TOTAL CURRENT EXPENDITURES		\$ 5,135,877	\$ 5,145,552	\$ 5,119,560	\$ 25,992
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,135,877	\$ 5,145,552	\$ 5,119,560	\$ 25,992
Other Financing Sources:					
	Operating Transfer In	\$ 5,135,877	\$ 5,145,552	\$ 5,119,560	\$ 25,992
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 5,135,877	\$ 5,145,552	\$ 5,119,560	\$ 25,992
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 57 Garrett Morgan Academy</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-057-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 1,014,538	\$ 978,074	\$ 970,105	\$ 7,969
Regular Programs - Undistributed Instruction					
15-190-100-610-057-000-0000-000	General Supplies	\$ 24,300	\$ 24,300	\$ 19,915	\$ 4,385
15-190-100-640-057-000-0000-000	Textbooks	\$ 500	\$ 500	\$ -	\$ 500
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,039,338	\$ 1,002,874	\$ 990,021	\$ 12,853
SPECIAL EDUCATION - INSTRUCTION					
Resource Room/Resource Center:					
15-213-100-101-057-000-0000-000	Salaries of Teachers	\$ 205,436	\$ 88,256	\$ 88,256	\$ -
Total Resource Room/Resource Center		\$ 205,436	\$ 88,256	\$ 88,256	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 205,436	\$ 88,256	\$ 88,256	\$ -
Bilingual Education - Instruction					
15-240-100-101-057-000-0000-000	Salaries of Teachers	\$ -	\$ 82,346	\$ 82,346	\$ -
Total Bilingual Education - Instruction		\$ -	\$ 82,346	\$ 82,346	\$ -
Total Instruction and At-Risk Programs		\$ 1,244,774	\$ 1,173,476	\$ 1,160,623	\$ 12,853
Undistributed Expenditures - Health Services					
15-000-213-100-057-000-0000-000	Salaries	\$ 32,500	\$ 48,983	\$ 48,983	\$ -
Total Undistributed Expenditures - Health Services		\$ 32,500	\$ 48,983	\$ 48,983	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-057-000-0000-000	Salaries of Other Professional Staff	\$ 60,386	\$ 47,386	\$ 36,063	\$ 11,323
Total Undist. Expend. - Guidance Services		\$ 60,386	\$ 47,386	\$ 36,063	\$ 11,323

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 57 Garrett Morgan Academy</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-057-000-0000-000	Salaries of Supervisor of Instruction	\$ 47,290	\$ 55,080	\$ 55,080	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 47,290	\$ 55,080	\$ 55,080	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-057-000-0000-000	Salaries	\$ 26,430	\$ 26,582	\$ 26,582	\$ -
15-000-222-600-057-000-0000-000	Supplies and Materials	\$ 400	\$ 400	\$ 92	\$ 308
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 26,830	\$ 26,982	\$ 26,675	\$ 308
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-600-057-000-0000-000	Supplies and Materials	\$ 1,400	\$ 1,400	\$ 1,399	\$ 1
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 1,400	\$ 1,400	\$ 1,399	\$ 1
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-057-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 246,751	\$ 165,330	\$ 165,330	\$ -
15-000-240-105-057-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 48,501	\$ 49,426	\$ 49,426	\$ -
15-000-240-610-057-000-0000-000	Supplies and Materials	\$ 6,000	\$ 6,000	\$ 3,827	\$ 2,173
Total Undist. Expend. - Support Serv. - School Admin.		\$ 301,252	\$ 220,756	\$ 218,583	\$ 2,173
Undist. Expend. - Security					
15-000-266-100-057-000-0000-000	Salaries	0	0	0	\$ -
15-000-266-300-057-000-0000-000	Purchased Professional & Technical Services	0	0	0	\$ -
15-000-266-610-057-000-0000-000	General Supplies	\$ 200	\$ 200	\$ 112	\$ 88
Total Undist. Expend. - Security		\$ 200	\$ 200	\$ 112	\$ 88
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		\$ 200	\$ 200	\$ 112	\$ 88
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-057-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 600	\$ 600	\$ 79	\$ 521
Total Undist. Expend. - Student Transportation Serv.		\$ 600	\$ 600	\$ 79	\$ 521
UNALLOCATED BENEFITS					
15-000-291-220-057-000-0000-000	Social Security Contributions	\$ 6,801	\$ 6,922	\$ 6,922	\$ -
15-000-291-249-057-000-0000-000	Other Retirement Contributions - Regular	\$ 8,804	\$ 11,380	\$ 11,380	\$ -
15-000-291-270-057-000-0000-000	Health Benefits	\$ 362,863	\$ 362,863	\$ 362,863	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 378,468	\$ 381,165	\$ 381,165	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		\$ 378,468	\$ 381,165	\$ 381,165	\$ -
Undistributed Expenditures - Food Services					
		0	0	0	\$ -
		0	0	0	\$ -
		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 848,926	\$ 782,552	\$ 768,139	\$ 14,414
TOTAL CURRENT EXPENDITURES					
		\$ 2,093,700	\$ 1,956,028	\$ 1,928,761	\$ 27,267
TOTAL SCHOOL BASED EXPENDITURES					
		\$ 2,093,700	\$ 1,956,028	\$ 1,928,761	\$ 27,267
Other Financing Sources:					
Operating Transfer In		\$ 2,093,700	\$ 1,956,028	\$ 1,928,761	\$ 27,267
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 2,093,700	\$ 1,956,028	\$ 1,928,761	\$ 27,267
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1					
		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30					
		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 60 Stars Academy</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-060-000-0000-000	Salaries of Teachers	\$ 57,993	\$ 97,967	\$ 97,967	\$ -
15-201-100-106-060-000-0000-000	Other Salaries for Instruction	\$ -	\$ 51,129	\$ 51,129	\$ -
15-201-100-320-060-000-0000-000	Purchased Professional-Educational Services	\$ 870	\$ -	\$ -	\$ -
15-201-100-610-060-000-0000-000	General Supplies	\$ 1,250	\$ 2,045	\$ 1,914	\$ 131
15-201-100-640-060-000-0000-000	Textbooks	\$ 2,625	\$ 1,830	\$ 1,330	\$ 500
Total Cognitive - Mild		\$ 62,738	\$ 152,971	\$ 152,340	\$ 631
Cognitive - Moderate:					
15-202-100-101-060-000-0000-000	Salaries of Teachers	\$ 313,892	\$ 273,960	\$ 265,481	\$ 8,479
15-202-100-106-060-000-0000-000	Other Salaries for Instruction	\$ 146,337	\$ 122,783	\$ 122,553	\$ 230
15-202-100-610-060-000-0000-000	General Supplies	\$ 1,050	\$ 1,050	\$ 929	\$ 121
Total Cognitive - Moderate		\$ 461,279	\$ 397,793	\$ 388,963	\$ 8,829
Autism:					
15-214-100-101-060-000-0000-000	Salaries of Teachers	\$ 329,695	\$ 329,695	\$ 318,824	\$ 10,871
15-214-100-106-060-000-0000-000	Other Salaries for Instruction	\$ 361,731	\$ 355,876	\$ 354,237	\$ 1,639
15-214-100-610-060-000-0000-000	General Supplies	\$ 2,675	\$ 2,675	\$ 2,239	\$ 436
Total Autism		\$ 694,101	\$ 688,246	\$ 675,301	\$ 12,945
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,218,118	\$ 1,239,010	\$ 1,216,603	\$ 22,406
Bilingual Education - Instruction					
15-240-100-101-060-000-0000-000	Salaries of Teachers	\$ -	\$ 18,220	\$ 18,220	\$ -
Total Bilingual Education - Instruction		\$ -	\$ 18,220	\$ 18,220	\$ -
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-060-038-0000-000	Salaries	\$ 2,900	\$ 3,000	\$ 2,495	\$ 505
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 2,900	\$ 3,000	\$ 2,495	\$ 505
Other Supplemental/At-Risk Programs - Instruction					
15-424-100-101-060-000-0000-000	Salaries of Teachers	\$ 265,096	\$ 189,416	\$ 189,415	\$ 1
15-424-100-590-060-000-0000-000	Other Purchased Services (400-500 series)	\$ 175	\$ 175	\$ -	\$ 175
15-424-100-800-060-000-0000-000	Other Objects	\$ 1,450	\$ 1,350	\$ -	\$ 1,350
Total Other Supplemental/At-Risk Programs - Instruction		\$ 266,721	\$ 190,941	\$ 189,415	\$ 1,526
Other Supplemental/At-Risk Programs - Support					
15-424-240-103-060-000-0000-000	Salaries	\$ 180,986	\$ 184,549	\$ 184,549	\$ -
15-424-240-610-060-000-0000-000	Supplies and Materials	\$ 5,625	\$ 5,625	\$ 2,678	\$ 2,947
15-424-240-800-060-000-0000-000	Other Objects	\$ 380	\$ 380	\$ 188	\$ 192
Total Other Supplemental/At-Risk Programs - Support		\$ 186,991	\$ 190,554	\$ 187,415	\$ 3,139
Total Other Supplemental/At-Risk Programs		\$ 453,712	\$ 381,495	\$ 376,831	\$ 4,665
Total Instruction and At-Risk Programs		\$ 1,674,730	\$ 1,641,725	\$ 1,614,149	\$ 27,576
Undistributed Expenditures - Health Services					
15-000-213-100-060-000-0000-000	Salaries	\$ 100,442	\$ 102,292	\$ 101,367	\$ 925
Total Undistributed Expenditures - Health Services		\$ 100,442	\$ 102,292	\$ 101,367	\$ 925
Undist. Expend. - Guidance Services					
15-000-218-104-060-000-0000-000	Salaries of Other Professional Staff	\$ -	\$ 19,827	\$ 19,827	\$ -
Total Undist. Expend. - Guidance Services		\$ -	\$ 19,827	\$ 19,827	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 60 Stars Academy</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-060-000-0000-000	Salaries of Supervisor of Instruction	\$ -	\$ 26,889	\$ 26,889	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ -	\$ 26,889	\$ 26,889	\$ -
Undist. Expend. - Custodial Services					
15-000-262-100-060-000-0000-000	Salaries	\$ 47,935	\$ 48,635	\$ 48,635	\$ -
Total Undist. Expend. - Custodial Services		\$ 47,935	\$ 48,635	\$ 48,635	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-060-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,000	\$ 2,870	\$ 2,607	\$ 263
Total Undist. Expend. - Student Transportation Serv.		\$ 2,000	\$ 2,870	\$ 2,607	\$ 263
UNALLOCATED BENEFITS					
15-000-291-220-060-000-0000-000	Social Security Contributions	\$ 47,481	\$ 49,473	\$ 49,473	\$ -
15-000-291-249-060-000-0000-000	Other Retirement Contributions - Regular	\$ 2,526	\$ 4,020	\$ 4,020	\$ -
15-000-291-270-060-000-0000-000	Health Benefits	\$ 591,566	\$ 591,566	\$ 591,566	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 641,573	\$ 645,059	\$ 645,059	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		0	0	0	\$ -
Undistributed Expenditures - Food Services					
		0	0	0	\$ -
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 791,950	\$ 845,572	\$ 844,384	\$ 1,188
TOTAL CURRENT EXPENDITURES		\$ 2,466,680	\$ 2,487,297	\$ 2,458,533	\$ 28,764
TOTAL SCHOOL BASED EXPENDITURES		\$ 2,466,680	\$ 2,487,297	\$ 2,458,533	\$ 28,764
Other Financing Sources:					
	Operating Transfer In	\$ 2,466,680	\$ 2,487,297	\$ 2,458,533	\$ 28,764
Operating Transfer Out:					
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 2,466,680	\$ 2,487,297	\$ 2,458,533	\$ 28,764
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 62 High School of Government and Public Admin</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-062-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,850,594	\$ 2,498,405	\$ 2,478,553	\$ 19,852
Regular Programs - Undistributed Instruction					
15-190-100-106-062-000-0000-000	Other Salaries for Instruction	\$ 44,241	\$ 72,884	\$ 72,884	\$ -
15-190-100-340-062-000-0000-000	Purchased Technical Services	\$ 20,765	\$ 5,765	\$ 4,600	\$ 1,165
15-190-100-610-062-000-0000-000	General Supplies	\$ 24,603	\$ 35,088	\$ 35,088	\$ -
15-190-100-640-062-000-0000-000	Textbooks	\$ 4,500	\$ 4,500	\$ 2,480	\$ 2,020
15-190-100-800-062-000-0000-000	Other Objects	\$ 4,500	\$ 4,500	\$ 1,425	\$ 3,075
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,949,203	\$ 2,621,142	\$ 2,595,030	\$ 26,112
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-062-000-0000-000	Salaries of Teachers	\$ 80,006	\$ 139,857	\$ 139,857	\$ -
15-201-100-106-062-000-0000-000	Other Salaries for Instruction	\$ 95,005	\$ 95,180	\$ 95,180	\$ -
Total Cognitive - Mild		\$ 175,011	\$ 235,037	\$ 235,037	\$ -
Cognitive - Moderate:					
15-202-100-610-062-000-0000-000	General Supplies	\$ 3,800	\$ 3,800	\$ -	\$ 3,800
Total Cognitive - Moderate		\$ 3,800	\$ 3,800	\$ -	\$ 3,800
Learning and/or Language Disabilities:					
15-204-100-101-062-000-0000-000	Salaries of Teachers	\$ 100,442	\$ 175,164	\$ 175,164	\$ -
15-204-100-106-062-000-0000-000	Other Salaries for Instruction	\$ 92,022	\$ 133,151	\$ 133,151	\$ -
15-204-100-610-062-000-0000-000	General Supplies	\$ 3,800	\$ 3,800	\$ 3,799	\$ 1
Total Learning and/or Language Disabilities		\$ 196,264	\$ 312,115	\$ 312,114	\$ 1
Resource Room/Resource Center:					
15-213-100-101-062-000-0000-000	Salaries of Teachers	\$ 569,436	\$ 638,039	\$ 634,782	\$ 3,257
15-213-100-106-062-000-0000-000	Other Salaries for Instruction	\$ 81,647	\$ 38,520	\$ 38,520	\$ -
Total Resource Room/Resource Center		\$ 651,083	\$ 676,559	\$ 673,302	\$ 3,257
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,026,158	\$ 1,227,510	\$ 1,220,452	\$ 7,058
Bilingual Education - Instruction					
15-240-100-101-062-000-0000-000	Salaries of Teachers	\$ 738,717	\$ 759,265	\$ 754,227	\$ 5,038
15-240-100-610-062-000-0000-000	General Supplies	\$ 3,000	\$ 3,000	\$ 2,987	\$ 13
Total Bilingual Education - Instruction		\$ 741,717	\$ 762,265	\$ 757,214	\$ 5,052
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-062-053-0000-000	Salaries	\$ 2,386	\$ 2,386	\$ 2,386	\$ -
15-401-100-500-062-000-0000-000	Purchased Services (300-500 series)	\$ 120	\$ 120	\$ -	\$ 120
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 2,506	\$ 2,506	\$ 2,386	\$ 120
Before/After School Programs - Instruction					
15-421-100-101-062-053-0000-000	Salaries of Teachers	\$ 700	\$ 700	\$ -	\$ 700
Total Before/After School Programs - Instruction		\$ 700	\$ 700	\$ -	\$ 700
Total Before/After School Programs		\$ 700	\$ 700	\$ -	\$ 700

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 62 High School of Government and Public Admin</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Summer School - Instruction					
15-422-100-101-062-053-0000-000	Salaries of Teachers	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total Summer School - Instruction		\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total Summer School		\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total Instruction and At-Risk Programs		\$ 4,721,284	\$ 4,615,124	\$ 4,575,082	\$ 40,042
Undistributed Expend. - Attend. & Social Work					
15-000-211-105-062-000-0000-000	Salaries	\$ 51,951	\$ 52,876	\$ 52,419	\$ 457
15-000-211-100-062-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ -	\$ 3,069	\$ 3,069	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 51,951	\$ 55,945	\$ 55,487	\$ 457
Undistributed Expenditures - Health Services					
15-000-213-100-062-000-0000-000	Salaries	\$ -	\$ 64,017	\$ 64,017	\$ -
Total Undistributed Expenditures - Health Services		\$ -	\$ 64,017	\$ 64,017	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-062-000-0000-000	Salaries of Other Professional Staff	\$ 302,392	\$ 299,778	\$ 299,778	\$ -
15-000-218-104-062-053-0000-000	Other Salaries	\$ 9,316	\$ 10,540	\$ 10,540	\$ -
15-000-218-600-062-000-0000-000	Supplies and Materials	\$ 1,000	\$ 1,967	\$ -	\$ 1,967
Total Undist. Expend. - Guidance Services		\$ 312,708	\$ 312,285	\$ 310,318	\$ 1,967
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-062-000-0000-000	Salaries of Supervisor of Instruction	\$ 226,073	\$ 269,278	\$ 269,278	\$ -
15-000-221-176-062-000-0000-000	Instructional Coaches	\$ -	\$ 32,197	\$ 32,197	\$ -
15-000-221-320-062-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 236,073	\$ 311,475	\$ 311,475	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-062-000-0000-000	Salaries	\$ 203,435	\$ 48,445	\$ 48,445	\$ 0
15-000-222-600-062-000-0000-000	Supplies and Materials	\$ 900	\$ 900	\$ 141	\$ 759
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 204,335	\$ 49,345	\$ 48,586	\$ 759
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-062-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 231,702	\$ 214,011	\$ 214,011	\$ -
15-000-240-105-062-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 82,093	\$ 51,176	\$ 50,176	\$ 1,000
15-000-240-610-062-000-0000-000	Supplies and Materials	\$ 14,960	\$ 14,960	\$ 12,963	\$ 1,997
15-000-240-800-062-000-0000-000	Other Objects	\$ 9,850	\$ 3,117	\$ 1,863	\$ 1,254
Total Undist. Expend. - Support Serv. - School Admin.		\$ 338,605	\$ 283,263	\$ 279,012	\$ 4,251
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-062-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 14,000	\$ 872	\$ 872	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 14,000	\$ 872	\$ 872	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-062-000-0000-000	Social Security Contributions	\$ 44,380	\$ 47,363	\$ 47,336	\$ 27
15-000-291-249-062-000-0000-000	Other Retirement Contributions - Regular	\$ 29,266	\$ 44,971	\$ 44,971	\$ -
15-000-291-270-062-000-0000-000	Health Benefits	\$ 1,359,635	\$ 1,359,635	\$ 1,359,635	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,433,281	\$ 1,451,969	\$ 1,451,942	\$ 27
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,433,281	\$ 1,451,969	\$ 1,451,942	\$ 27
Undistributed Expenditures - Food Services		0	0	0	\$ -
Transfers to Cover Deficit (Enterprise Fund)		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,590,953	\$ 2,529,171	\$ 2,521,710	\$ 7,461
TOTAL CURRENT EXPENDITURES		\$ 7,312,237	\$ 7,144,295	\$ 7,096,792	\$ 47,503

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 62 High School of Government and Public Admin</u>	Original Budget	Final Budget	Actual	Variance Final to Actual
TOTAL SCHOOL BASED EXPENDITURES	<u>\$ 7,312,237</u>	<u>\$ 7,144,295</u>	<u>\$ 7,096,792</u>	<u>\$ 47,503</u>
Other Financing Sources:				
Operating Transfer In	\$ 7,312,237	\$ 7,144,295	\$ 7,096,792	\$ 47,503
Operating Transfer Out:				
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	<u>\$ 7,312,237</u>	<u>\$ 7,144,295</u>	<u>\$ 7,096,792</u>	<u>\$ 47,503</u>
Excess (Deficiency) of Other Financing Sources Over				
(Under) Expenditures and Other Financing (Uses)	\$ -		\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 63 High School of Information and Technology</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-063-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 3,255,308	\$ 3,167,487	\$ 3,162,770	\$ 4,717
Regular Programs - Undistributed Instruction					
15-190-100-106-063-000-0000-000	Other Salaries for Instruction	\$ 14,242	\$ 101,517	\$ 86,843	\$ 14,674
15-190-100-340-063-000-0000-000	Purchased Technical Services	\$ 9,520	\$ 9,520	\$ 5,212	\$ 4,308
15-190-100-580-063-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
15-190-100-610-063-000-0000-000	General Supplies	\$ 45,168	\$ 30,357	\$ 30,038	\$ 319
15-190-100-640-063-000-0000-000	Textbooks	\$ 4,700	\$ 4,700	\$ 4,607	\$ 93
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 3,330,938	\$ 3,315,581	\$ 3,289,471	\$ 26,110
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-610-063-000-0000-000	General Supplies	\$ 600	\$ 600	\$ 600	\$ 0
15-201-100-640-063-000-0000-000	Textbooks	\$ 600	\$ 600	\$ 600	\$ -
Total Cognitive - Mild		\$ 1,200	\$ 1,200	\$ 1,200	\$ 0
Learning and/or Language Disabilities:					
15-204-100-101-063-000-0000-000	Salaries of Teachers	\$ 207,206	\$ 153,723	\$ 151,524	\$ 2,199
15-204-100-106-063-000-0000-000	Other Salaries for Instruction	\$ 95,724	\$ 95,724	\$ 91,195	\$ 4,529
15-204-100-610-063-000-0000-000	General Supplies	\$ 2,000	\$ 2,000	\$ 1,670	\$ 330
15-204-100-640-063-000-0000-000	Textbooks	\$ 500	\$ 500	\$ 500	\$ -
Total Learning and/or Language Disabilities		\$ 305,430	\$ 251,947	\$ 244,889	\$ 7,058
Behavioral Disabilities:					
15-209-100-610-063-000-0000-000	General Supplies	\$ 400	\$ 400	\$ 399	\$ 1
15-209-100-640-063-000-0000-000	Textbooks	\$ 300	\$ 300	\$ 300	\$ -
Total Behavioral Disabilities		\$ 700	\$ 700	\$ 699	\$ 1
Multiple Disabilities:					
15-212-100-101-063-000-0000-000	Salaries of Teachers	\$ 161,757	\$ 83,657	\$ 83,657	\$ 0
15-212-100-106-063-000-0000-000	Other Salaries for Instruction	\$ 97,022	\$ 132,458	\$ 132,458	\$ -
15-212-100-610-063-000-0000-000	General Supplies	\$ 400	\$ 400	\$ 400	\$ 0
15-212-100-640-063-000-0000-000	Textbooks	\$ 500	\$ 500	\$ 500	\$ 0
Total Multiple Disabilities		\$ 259,679	\$ 217,015	\$ 217,015	\$ 0
Resource Room/Resource Center:					
15-213-100-101-063-000-0000-000	Salaries of Teachers	\$ 564,808	\$ 487,121	\$ 487,053	\$ 68
15-213-100-106-063-000-0000-000	Other Salaries for Instruction	\$ 80,356	\$ -	\$ -	\$ -
15-213-100-610-063-000-0000-000	General Supplies	\$ 1,200	\$ 1,200	\$ 1,192	\$ 8
Total Resource Room/Resource Center		\$ 646,364	\$ 488,321	\$ 488,245	\$ 76
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,213,373	\$ 959,183	\$ 952,047	\$ 7,136
Bilingual Education - Instruction					
15-240-100-101-063-000-0000-000	Salaries of Teachers	\$ 283,220	\$ 241,867	\$ 238,959	\$ 2,908
15-240-100-610-063-000-0000-000	General Supplies	\$ 200	\$ 200	\$ 199	\$ 1
15-240-100-640-063-000-0000-000	Textbooks	\$ 400	\$ 400	\$ 389	\$ 11
Total Bilingual Education - Instruction		\$ 283,820	\$ 242,467	\$ 239,546	\$ 2,920
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-063-053-0000-000	Salaries	\$ 105,687	\$ 30,471	\$ 30,471	\$ -
15-401-100-500-063-000-0000-000	Purchased Services (300-500 series)	\$ 350	\$ 350	\$ -	\$ 350
15-401-100-800-063-000-0000-000	Other Objects	\$ 11,000	\$ 11,000	\$ 10,880	\$ 120
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 117,037	\$ 41,821	\$ 41,351	\$ 470
School-Spon. Cocurricular Athletics - Inst.					
15-402-100-100-063-000-0000-000	Salaries	\$ 477,202	\$ 490,589	\$ 490,589	\$ -
15-402-100-500-063-000-0000-000	Purchased Services (300-500 series)	\$ 186,288	\$ 107,754	\$ 104,873	\$ 2,881
15-402-100-600-063-000-0000-000	Supplies and Materials	\$ 77,500	\$ 77,500	\$ 75,160	\$ 2,340
Total School-Spon. Cocurricular Athletics - Inst.		\$ 740,990	\$ 675,843	\$ 670,623	\$ 5,221
Before/After School Programs - Instruction					
15-421-100-101-063-053-0000-000	Salaries of Teachers	\$ 38,770	\$ 16,770	\$ 8,025	\$ 8,745
15-421-100-106-063-053-0000-000	Other Salaries for Instruction	\$ -	\$ 14,000	\$ 12,504	\$ 1,496
Total Before/After School Programs - Instruction		\$ 38,770	\$ 30,770	\$ 20,529	\$ 10,241
Before/After School Programs - Support					
15-421-200-100-063-053-0000-000	Salaries	\$ -	\$ 8,000	\$ -	\$ 8,000
Total Before/After School Programs - Support		\$ -	\$ 8,000	\$ -	\$ 8,000
Total Before/After School Programs		\$ 38,770	\$ 38,770	\$ 20,529	\$ 18,241
Summer School - Instruction					
15-422-100-101-063-053-0000-000	Salaries of Teachers	\$ 850	\$ 850	\$ 800	\$ 50
15-422-100-106-063-053-0000-000	Other Salaries for Instruction	\$ 120	\$ 120	\$ -	\$ 120
Total Summer School - Instruction		\$ 970	\$ 970	\$ 800	\$ 170
Total Summer School		\$ 970	\$ 970	\$ 800	\$ 170
Total Instruction and At-Risk Programs		\$ 5,725,898	\$ 5,274,635	\$ 5,214,367	\$ 60,268
Undistributed Expend. - Attend. & Social Work					

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

		Original	Final	Variance	
		Budget	Budget	Actual	Final to Actual
School: No. 63 High School of Information and Technology					
15-000-211-104-063-000-0000-000	Salaries	\$ 148,553	\$ 148,553	\$ 147,166	\$ 1,387
15-000-211-100-063-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ -	\$ 12,500	\$ 11,756	\$ 745
15-000-211-173-063-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ 18,000	\$ 20,290	\$ 20,290	\$ -
15-000-211-174-063-000-0000-000	Salaries of Community/School Coordinators	\$ 98,692	\$ 99,617	\$ 94,266	\$ 5,351
Total Undistributed Expend. - Attend. & Social Work		\$ 265,245	\$ 280,960	\$ 273,478	\$ 7,482
Undistributed Expenditures - Health Services					
15-000-213-100-063-000-0000-000	Salaries	\$ 98,042	\$ 64,997	\$ 64,997	\$ -
Total Undistributed Expenditures - Health Services		\$ 98,042	\$ 64,997	\$ 64,997	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-063-000-0000-000	Salaries of Other Professional Staff	\$ 539,114	\$ 457,274	\$ 455,441	\$ 1,833
15-000-218-104-063-053-0000-000	Other Salaries	\$ 8,296	\$ 40,385	\$ 40,385	\$ 0
15-000-218-600-063-000-0000-000	Supplies and Materials	\$ 7,180	\$ 7,180	\$ 2,439	\$ 4,741
Total Undist. Expend. - Guidance Services		\$ 554,590	\$ 504,840	\$ 498,266	\$ 6,574
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-063-000-0000-000	Salaries of Supervisor of Instruction	\$ 317,741	\$ 362,933	\$ 362,933	\$ -
15-000-221-176-063-000-0000-000	Instructional Coaches	\$ 97,042	\$ 33,173	\$ 33,173	\$ -
15-000-221-320-063-000-0000-000	Purchased Prof- Educational Services	\$ 17,000	\$ 10,000	\$ 10,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 431,783	\$ 406,106	\$ 406,106	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-063-000-0000-000	Salaries	\$ -	\$ 47,020	\$ 47,020	\$ -
15-000-222-610-063-000-0000-000	Supplies and Materials	\$ 2,127	\$ 2,127	\$ 2,060	\$ 67
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 2,127	\$ 49,147	\$ 49,080	\$ 67
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-063-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 571,353	\$ 397,838	\$ 397,438	\$ 400
15-000-240-105-063-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 129,612	\$ 163,504	\$ 163,399	\$ 105
15-000-240-600-063-000-0000-000	Supplies and Materials	\$ 21,243	\$ 20,643	\$ 19,795	\$ 848
15-000-240-800-063-000-0000-000	Other Objects	\$ 1,000	\$ 1,000	\$ 464	\$ 536
Total Undist. Expend. - Support Serv. - School Admin.		\$ 723,208	\$ 582,985	\$ 581,097	\$ 1,888
Undist. Expend. - Custodial Services					
15-000-262-100-063-000-0000-000	Salaries	\$ 119,400	\$ 119,500	\$ 119,500	\$ -
15-000-262-107-063-000-0000-000	Salaries of Non-instructional Aides	\$ 9,500	\$ 9,500	\$ 6,159	\$ 3,341
15-000-262-610-063-000-0000-000	General Supplies	\$ 5,000	\$ 4,010	\$ 4,008	\$ 2
Total Undist. Expend. - Custodial Services		\$ 133,900	\$ 133,010	\$ 129,667	\$ 3,343

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 63 High School of Information and Technology</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Security					
15-000-266-100-063-000-0000-000	Salaries	\$ 242,370	\$ 202,361	\$ 202,361	\$ -
15-000-266-610-063-000-0000-000	General Supplies	\$ 6,000	\$ 6,000	\$ 3,703	\$ 2,297
Total Undist. Expend. - Security		\$ 248,370	\$ 208,361	\$ 206,064	\$ 2,297
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-063-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 140,235	\$ 118,341	\$ 114,861	\$ 3,481
Total Undist. Expend. - Student Transportation Serv.		\$ 140,235	\$ 118,341	\$ 114,861	\$ 3,481
UNALLOCATED BENEFITS					
15-000-291-220-063-000-0000-000	Social Security Contributions	\$ 102,480	\$ 139,172	\$ 139,137	\$ 35
15-000-291-249-063-000-0000-000	Other Retirement Contributions - Regular	\$ 28,615	\$ 46,794	\$ 46,794	\$ -
15-000-291-270-063-000-0000-000	Health Benefits	\$ 1,885,500	\$ 1,885,500	\$ 1,885,500	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 2,016,595	\$ 2,071,466	\$ 2,071,431	\$ 35
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS					
		\$ 2,016,595	\$ 2,071,466	\$ 2,071,431	\$ 35
Undistributed Expenditures - Food Services					
		0	0	0	\$ -
		0	0	0	\$ -
Transfers to Cover Deficit (Enterprise Fund)		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES					
		\$ 4,614,095	\$ 4,420,212	\$ 4,395,045	\$ 25,167
TOTAL CURRENT EXPENDITURES					
		\$ 10,339,993	\$ 9,694,848	\$ 9,609,413	\$ 85,435
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-140-100-730-063-000-0000-000	Grades 9-12	\$ 15,000	\$ 10,199	\$ 10,199	\$ -
Total Equipment		\$ 15,000	\$ 10,199	\$ 10,199	\$ -
TOTAL CAPITAL OUTLAY					
		\$ 15,000	\$ 10,199	\$ 10,199	\$ -
TOTAL SCHOOL BASED EXPENDITURES					
		\$ 10,354,993	\$ 9,705,047	\$ 9,619,612	\$ 85,435
Other Financing Sources:					
Operating Transfer In		\$ 10,354,993	\$ 9,705,047	\$ 9,619,612	\$ 85,435
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 10,354,993	\$ 9,705,047	\$ 9,619,612	\$ 85,435
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1					
		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30					
		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-064-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,869,055.00	\$ 2,750,920.58	\$ 2,748,160.45	\$ 2,760.13
Regular Programs - Undistributed Instruction		0	0	0	\$ -
15-190-100-106-064-000-0000-000	Other Salaries for Instruction	\$ 14,674.00	\$ 14,674.00	\$ -	\$ 14,674.00
15-190-100-340-064-000-0000-000	Purchased Technical Services	\$ 14,500.00	\$ 4,500.00	\$ 2,691.92	\$ 1,808.08
15-190-100-610-064-000-0000-000	General Supplies	\$ 66,574.35	\$ 76,578.12	\$ 74,771.02	\$ 1,807.10
15-190-100-640-064-000-0000-000	Textbooks	\$ 1,500.00	\$ 2,521.23	\$ 1,480.80	\$ 1,040.43
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,966,303.35	\$ 2,849,193.93	\$ 2,827,104.19	\$ 22,089.74
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-064-000-0000-000	Salaries of Teachers	\$ 58,073.00	\$ 58,073.00	\$ 57,673.00	\$ 400.00
15-204-100-610-064-000-0000-000	General Supplies	\$ 150.00	\$ 150.00	\$ 150.00	\$ -
Total Learning and/or Language Disabilities		\$ 58,223.00	\$ 58,223.00	\$ 57,823.00	\$ 400.00
Behavioral Disabilities:					
15-209-100-101-064-000-0000-000	Salaries of Teachers	\$ 97,522.00	\$ 97,947.00	\$ 97,947.00	\$ -
15-209-100-106-064-000-0000-000	Other Salaries for Instruction	\$ 82,882.00	\$ 83,266.00	\$ 83,266.00	\$ -
15-209-100-610-064-000-0000-000	General Supplies	\$ 150.00	\$ 150.00	\$ 148.32	\$ 1.68
15-209-100-640-064-000-0000-000	Textbooks	0	0	0	\$ -
Total Behavioral Disabilities		\$ 180,554.00	\$ 181,363.00	\$ 181,361.32	\$ 1.68
Resource Room/Resource Center:					
15-213-100-101-064-000-0000-000	Salaries of Teachers	\$ 653,351.00	\$ 547,307.52	\$ 547,307.52	\$ -
15-213-100-106-064-000-0000-000	Other Salaries for Instruction	\$ 82,315.00	\$ 51,929.00	\$ 51,929.00	\$ -
Total Resource Room/Resource Center		\$ 735,666.00	\$ 599,236.52	\$ 599,236.52	\$ -
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 974,443.00	\$ 838,822.52	\$ 838,420.84	\$ 401.68
Bilingual Education - Instruction					
15-240-100-101-064-000-0000-000	Salaries of Teachers	\$ 488,681.00	\$ 455,291.00	\$ 455,291.00	\$ -
Total Bilingual Education - Instruction		\$ 488,681.00	\$ 455,291.00	\$ 455,291.00	\$ -
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-064-053-0000-000	Salaries	\$ 2,386.00	\$ 2,386.00	\$ 2,386.00	\$ -
15-401-100-500-064-000-0000-000	Purchased Services (300-500 series)	\$ 120.00	\$ 120.00	\$ -	\$ 120.00
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 2,506.00	\$ 2,506.00	\$ 2,386.00	\$ 120.00
Summer School - Instruction					
15-422-100-101-064-053-0000-000	Salaries of Teachers	\$ 1,904.00	\$ 1,904.00	\$ 952.00	\$ 952.00
Total Summer School - Instruction		\$ 1,904.00	\$ 1,904.00	\$ 952.00	\$ 952.00
Total Summer School		\$ 1,904.00	\$ 1,904.00	\$ 952.00	\$ 952.00
Total Instruction and At-Risk Programs		\$ 4,433,837.35	\$ 4,147,717.45	\$ 4,124,154.03	\$ 23,563.42

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 64 HS of Hospitality, Tourism and Culinary Arts</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undistributed Expend. - Attend. & Social Work					
15-000-211-105-064-000-0000-000	Salaries	\$ 49,251.00	\$ 50,176.00	\$ 50,176.00	\$ -
15-000-211-100-064-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ -	\$ 12,500.00	\$ 7,114.50	\$ 5,385.50
Total Undistributed Expend. - Attend. & Social Work		\$ 49,251.00	\$ 62,676.00	\$ 57,290.50	\$ 5,385.50
Undistributed Expenditures - Health Services					
15-000-213-100-064-000-0000-000	Salaries	\$ 96,100.00	\$ 64,977.60	\$ 64,977.60	\$ -
Total Undistributed Expenditures - Health Services		\$ 96,100.00	\$ 64,977.60	\$ 64,977.60	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-064-000-0000-000	Salaries of Other Professional Staff	\$ 224,114.00	\$ 264,295.85	\$ 264,295.85	\$ -
15-000-218-104-064-053-0000-000	Other Salaries	\$ 8,296.00	\$ 8,797.50	\$ 8,797.50	\$ -
15-000-218-600-064-000-0000-000	Supplies and Materials	\$ 4,450.00	\$ 4,450.00	\$ 2,493.65	\$ 1,956.35
Total Undist. Expend. - Guidance Services		\$ 236,860.00	\$ 277,543.35	\$ 275,587.00	\$ 1,956.35
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-064-000-0000-000	Salaries of Supervisor of Instruction	\$ 351,604.00	\$ 275,534.45	\$ 275,534.45	\$ -
15-000-221-176-064-000-0000-000	Instructional Coaches	\$ -	\$ 32,197.00	\$ 32,197.00	\$ -
15-000-221-320-064-000-0000-000	Purchased Prof- Educational Services	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 361,604.00	\$ 317,731.45	\$ 317,731.45	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-064-000-0000-000	Salaries	\$ -	\$ 47,020.20	\$ 47,020.20	\$ -
15-000-222-300-064-000-0000-000	Purchased Professional and Technical Services	\$ 1,164.00	\$ 1,164.00	\$ 1,096.66	\$ 67.34
15-000-222-580-064-000-0000-000	Other Purchased Services (400-500 series)	0	0	0	\$ -
15-000-222-600-064-000-0000-000	Supplies and Materials	\$ 420.00	\$ 420.00	\$ 419.99	\$ 0.01
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 1,584.00	\$ 48,604.20	\$ 48,536.85	\$ 67.35
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-320-064-000-0000-000	Purchased Professional - Educational Service	\$ 1,025.00	\$ -	\$ -	\$ -
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 1,025.00	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-064-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 238,931.00	\$ 239,831.00	\$ 239,831.00	\$ -
15-000-240-105-064-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 49,251.00	\$ 49,426.00	\$ 49,426.00	\$ -
15-000-240-590-064-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,350.00	\$ 1,350.00	\$ 853.00	\$ 497.00
15-000-240-600-064-000-0000-000	Supplies and Materials	\$ 13,640.65	\$ 13,640.65	\$ 13,482.35	\$ 158.30
15-000-240-800-064-000-0000-000	Other Objects	\$ 450.00	\$ 450.00	\$ -	\$ 450.00
Total Undist. Expend. - Support Serv. - School Admin.		\$ 303,622.65	\$ 304,697.65	\$ 303,592.35	\$ 1,105.30
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-064-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 3,500.00	\$ 3,500.00	\$ 3,499.13	\$ 0.87
Total Undist. Expend. - Student Transportation Serv.		\$ 3,500.00	\$ 3,500.00	\$ 3,499.13	\$ 0.87
UNALLOCATED BENEFITS					
15-000-291-220-064-000-0000-000	Social Security Contributions	\$ 31,667.00	\$ 57,936.59	\$ 57,677.59	\$ 259.00
15-000-291-249-064-000-0000-000	Other Retirement Contributions - Regular	\$ 29,786.00	\$ 137,480.00	\$ 137,480.00	\$ -
15-000-291-270-064-000-0000-000	Health Benefits	\$ 1,440,303.00	\$ 1,440,303.00	\$ 1,440,123.00	\$ 180.00
TOTAL UNALLOCATED BENEFITS		\$ 1,501,756.00	\$ 1,635,719.59	\$ 1,635,280.59	\$ 439.00
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,501,756.00	\$ 1,635,719.59	\$ 1,635,280.59	\$ 439.00
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,555,302.65	\$ 2,715,449.84	\$ 2,706,495.47	\$ 8,954.37
TOTAL CURRENT EXPENDITURES		\$ 6,989,140.00	\$ 6,863,167.29	\$ 6,830,649.50	\$ 32,517.79
TOTAL SCHOOL BASED EXPENDITURES		\$ 6,989,140.00	\$ 6,863,167.29	\$ 6,830,649.50	\$ 32,517.79
Other Financing Sources:					
	Operating Transfer In	\$ 6,989,140.00	\$ 6,863,167.29	\$ 6,830,649.50	\$ 32,517.79
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,989,140.00	\$ 6,863,167.29	\$ 6,830,649.50	\$ 32,517.79
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1					
		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30					
		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 65 YES Academy</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
SPECIAL EDUCATION - INSTRUCTION				
Resource Room/Resource Center:				
15-213-100-101-065-000-0000-000	\$ 511,443	\$ 582,261	\$ 581,304	\$ 957
15-213-100-106-065-000-0000-000	0	\$ 38,641	\$ 38,641	\$ -
Total Resource Room/Resource Center	\$ 511,443	\$ 620,902	\$ 619,945	\$ 957
TOTAL SPECIAL EDUCATION - INSTRUCTION				
<hr/>				
Before/After School Programs - Instruction				
15-421-100-101-065-061-0000-000	\$ 3,077	\$ 3,077	\$ -	\$ 3,077
Total Before/After School Programs - Instruction	\$ 3,077	\$ 3,077	\$ -	\$ 3,077
Total Before/After School Programs				
<hr/>				
Alternative Education Program - Instruction				
15-423-100-101-065-000-0000-000	\$ 2,360,126	\$ 2,341,454	\$ 2,326,222	\$ 15,232
15-423-100-106-065-000-0000-000	\$ 211,017	\$ 153,884	\$ 146,085	\$ 7,799
15-423-100-610-065-000-0000-000	\$ 12,410	\$ 6,437	\$ 5,733	\$ 704
15-423-100-640-065-000-0000-000	\$ 1,000	\$ 1,000	0	\$ 1,000
Total Alternative Education Program - Instruction	\$ 2,584,553	\$ 2,502,774	\$ 2,478,039	\$ 24,735
Alternative Education Program - Support				
15-423-218-104-065-053-0000-000	\$ 716,648	\$ 691,090	\$ 686,765	\$ 4,325
15-423-240-600-065-000-0000-000	\$ 13,853	\$ 5,683	\$ 2,076	\$ 3,607
Total Alternative Education Program - Support	\$ 730,501	\$ 696,774	\$ 688,841	\$ 7,933
Total Alternative Education Program	\$ 3,315,054	\$ 3,199,548	\$ 3,166,880	\$ 32,668
Total Instruction and At-Risk Programs				
<hr/>				
Undistributed Expend. - Attend. & Social Work				
15-000-211-105-065-000-0000-000	\$ 65,587	\$ 65,587	\$ 59,671	\$ 5,916
15-000-211-173-065-000-0000-000	\$ 9,000	\$ 9,000	\$ 2,341	\$ 6,659
Total Undistributed Expend. - Attend. & Social Work	\$ 74,587	\$ 74,587	\$ 62,011	\$ 12,576
Undist. Expend. - Guidance Services				
15-000-218-104-065-000-0000-000	\$ 75,200	\$ 118,409	\$ 118,409	\$ -
Total Undist. Expend. - Guidance Services	\$ 75,200	\$ 118,409	\$ 118,409	\$ -
Undist. Expend. - Improvement of Inst. Serv.				
15-000-221-102-065-000-0000-000	\$ 397,661	\$ 194,274	\$ 194,274	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ 397,661	\$ 194,274	\$ 194,274	\$ -
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-065-000-0000-000	\$ 119,309	\$ 222,489	\$ 222,489	\$ -
15-000-240-105-065-000-0000-000	\$ 63,603	\$ 41,077	\$ 41,077	\$ -
Total Undist. Expend. - Support Serv. - School Admin.	\$ 182,912	\$ 263,566	\$ 263,566	\$ -
Undist. Expend. - Custodial Services				
15-000-262-100-065-000-0000-000	\$ 59,925	\$ 119,050	\$ 119,050	\$ -
Total Undist. Expend. - Custodial Services	\$ 59,925	\$ 119,050	\$ 119,050	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant				
<hr/>				
Undist. Expend. - Student Transportation Serv.				
15-000-270-512-065-000-0000-000	\$ 500	\$ 800	\$ -	\$ 800
Total Undist. Expend. - Student Transportation Serv.	\$ 500	\$ 800	\$ -	\$ 800
UNALLOCATED BENEFITS				
15-000-291-220-065-000-0000-000	\$ 55,737	\$ 60,228	\$ 59,719	\$ 510
15-000-291-249-065-000-0000-000	\$ 3,389	\$ 7,130	\$ 5,298	\$ 1,832
15-000-291-270-065-000-0000-000	\$ 1,122,693	\$ 1,122,693	\$ 1,122,693	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 1,181,819	\$ 1,190,051	\$ 1,187,710	\$ 2,342
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS				
<hr/>				
Undistributed Expenditures - Food Services				
<hr/>				
TOTAL UNDISTRIBUTED EXPENDITURES				
<hr/>				
TOTAL CURRENT EXPENDITURES				
<hr/>				
TOTAL SCHOOL BASED EXPENDITURES				
<hr/>				
Other Financing Sources:				
<hr/>				
Operating Transfer In	\$ 5,802,178	\$ 5,784,263	\$ 5,731,844	\$ 52,420
Operating Transfer Out:				
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 65 YES Academy</u>	<u>Original</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Total Other Financing Sources	\$ 5,802,178	\$ 5,784,263	\$ 5,731,844	\$ 52,420
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$ -		\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 68 Don Bosco</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-130-100-101-068-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,561,120	\$ 2,289,592	\$ 2,283,965	\$ 5,627
15-130-100-101-068-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ 4,000	\$ 4,000	\$ 3,456	\$ 544
Regular Programs - Undistributed Instruction					
15-190-100-610-068-000-0000-000	General Supplies	\$ 0	\$ 0	\$ 0	\$ -
		\$ 41,850	\$ 37,278	\$ 37,191	\$ 87
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,606,970	\$ 2,330,870	\$ 2,324,611	\$ 6,259
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-068-000-0000-000	Salaries of Teachers	\$ 78,106	\$ 78,106	\$ 73,205	\$ 4,901
15-204-100-106-068-000-0000-000	Other Salaries for Instruction	\$ 49,132	\$ 49,557	\$ 49,557	\$ -
15-204-100-610-068-000-0000-000	General Supplies	\$ 2,400	\$ 2,400	\$ 1,297	\$ 1,103
	Total Learning and/or Language Disabilities	\$ 129,638	\$ 130,063	\$ 124,059	\$ 6,004
Resource Room/Resource Center:					
15-213-100-101-068-000-0000-000	Salaries of Teachers	\$ 414,510	\$ 367,970	\$ 367,970	\$ -
15-213-100-610-068-000-0000-000	General Supplies	\$ 5,000	\$ 5,000	\$ 1,914	\$ 3,086
	Total Resource Room/Resource Center	\$ 419,510	\$ 372,970	\$ 369,884	\$ 3,086
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 549,148	\$ 503,033	\$ 493,943	\$ 9,090
Bilingual Education - Instruction					
15-240-100-101-068-000-0000-000	Salaries of Teachers	\$ 547,532	\$ 397,620	\$ 397,620	\$ -
15-240-100-610-068-000-0000-000	General Supplies	\$ 6,000	\$ 1,404	\$ 1,404	\$ -
	Total Bilingual Education - Instruction	\$ 553,532	\$ 399,024	\$ 399,024	\$ -
	Total Instruction and At-Risk Programs	\$ 3,709,650	\$ 3,232,927	\$ 3,217,579	\$ 15,349
Undistributed Expenditures - Health Services					
15-000-213-100-068-000-0000-000	Salaries	\$ 59,033	\$ 63,105	\$ 63,105	\$ -
15-000-213-600-068-000-0000-000	Supplies and Materials	\$ 250	\$ 250	\$ 211	\$ 39
	Total Undistributed Expenditures - Health Services	\$ 59,283	\$ 63,355	\$ 63,316	\$ 39
Undist. Expend. - Guidance Services					
15-000-218-104-068-000-0000-000	Salaries of Other Professional Staff	\$ 87,806	\$ 132,497	\$ 132,364	\$ 132
15-000-218-104-068-053-0000-000	Other Salaries	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
15-000-218-600-068-000-0000-000	Supplies and Materials	\$ 250	\$ 250	\$ 129	\$ 121
	Total Undist. Expend. - Guidance Services	\$ 89,756	\$ 134,447	\$ 134,193	\$ 253

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 68 Don Bosco</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-068-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-068-000-0000-000	Salaries	\$ 32,500	\$ 15,500	\$ -	\$ 15,500
15-000-222-600-068-000-0000-000	Supplies and Materials	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 34,500	\$ 17,500	\$ -	\$ 17,500
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-068-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 461,170	\$ 348,776	\$ 347,443	\$ 1,333
15-000-240-105-068-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 80,956	\$ 95,853	\$ 94,734	\$ 1,119
15-000-240-600-068-000-0000-000	Supplies and Materials	\$ 25,000	\$ 13,434	\$ 13,196	\$ 239
Total Undist. Expend. - Support Serv. - School Admin.		\$ 567,126	\$ 458,063	\$ 455,372	\$ 2,691
Undist. Expend. - Custodial Services					
15-000-262-100-068-000-0000-000	Salaries	\$ 63,075	\$ 63,075	\$ 63,025	\$ 50
15-000-262-107-068-000-0000-000	Salaries of Non-instructional Aides	\$ 32,036	\$ 12,769	\$ 12,769	\$ -
15-000-262-600-068-000-0000-000	General Supplies	\$ 250	\$ 250	\$ -	\$ 250
Total Undist. Expend. - Custodial Services		\$ 95,361	\$ 76,094	\$ 75,794	\$ 300
Undist. Expend. - Security					
15-000-266-100-068-000-0000-000	Salaries	\$ 85,925	\$ 87,642	\$ 87,642	\$ -
15-000-266-300-068-000-0000-000	Purchased Professional & Technical Services	0	0	0	\$ -
15-000-266-600-068-000-0000-000	General Supplies	\$ 2,500	\$ 2,500	\$ 2,432	\$ 68
Total Undist. Expend. - Security		\$ 88,425	\$ 90,142	\$ 90,074	\$ 68
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 183,786	\$ 166,236	\$ 165,868	\$ 368
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-068-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 5,000	\$ 5,000	\$ 5,000	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-068-000-0000-000	Social Security Contributions	\$ 35,068	\$ 37,168	\$ 37,168	\$ -
15-000-291-249-068-000-0000-000	Other Retirement Contributions - Regular	\$ 32,094	\$ 49,294	\$ 49,294	\$ -
15-000-291-270-068-000-0000-000	Health Benefits	\$ 1,104,256	\$ 1,104,256	\$ 1,104,256	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,171,418	\$ 1,190,718	\$ 1,190,718	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,171,418	\$ 1,190,718	\$ 1,190,718	\$ -
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,120,869	\$ 2,045,319	\$ 2,024,468	\$ 20,850
TOTAL CURRENT EXPENDITURES		\$ 5,830,519	\$ 5,278,246	\$ 5,242,047	\$ 36,199
TOTAL SCHOOL BASED EXPENDITURES					
		\$ 5,830,519	\$ 5,278,246	\$ 5,242,047	\$ 36,199
Other Financing Sources:					
	Operating Transfer In	\$ 5,830,519	\$ 5,278,246	\$ 5,242,047	\$ 36,199
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 5,830,519	\$ 5,278,246	\$ 5,242,047	\$ 36,199
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1					
		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30					
		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 75 NSW</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-075-000-0000-000	Kindergarten - Salaries of Teachers	\$ 57,500	\$ 57,605	\$ 57,605	\$ -
15-120-100-101-075-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 748,125	\$ 714,343	\$ 714,343	\$ -
15-120-100-101-075-054-0000-000	Grades 1-5 - Salaries of Teachers	\$ 2,000	\$ 2,220	\$ 2,220	\$ -
15-130-100-101-075-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 481,570	\$ 456,785	\$ 456,785	\$ -
Regular Programs - Undistributed Instruction					
15-190-100-106-075-000-0000-000	Other Salaries for Instruction	\$ 73,688	\$ 53,411	\$ 53,411	\$ -
15-190-100-610-075-000-0000-000	General Supplies	\$ 10,050	\$ 10,050	\$ 10,050	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 1,372,933	\$ 1,294,413	\$ 1,294,413	\$ -
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-075-000-0000-000	Salaries of Teachers	\$ 532,747	\$ 517,225	\$ 517,225	\$ -
15-201-100-106-075-000-0000-000	Other Salaries for Instruction	\$ 318,897	\$ 283,068	\$ 282,044	\$ 1,024
15-201-100-610-075-000-0000-000	General Supplies	\$ 4,500	\$ 4,500	\$ 4,497	\$ 3
Total Cognitive - Mild		\$ 856,144	\$ 804,793	\$ 803,766	\$ 1,027
Cognitive - Moderate:					
15-202-100-610-075-000-0000-000	General Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Total Cognitive - Moderate		\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Resource Room/Resource Center:					
15-213-100-101-075-000-0000-000	Salaries of Teachers	\$ 202,062	\$ 105,084	\$ 103,356	\$ 1,728
15-213-100-610-075-000-0000-000	General Supplies	\$ 2,030	\$ 2,030	\$ 1,873	\$ 157
Total Resource Room/Resource Center		\$ 204,092	\$ 107,114	\$ 105,229	\$ 1,885
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,063,236	\$ 914,906	\$ 911,994	\$ 2,912
Bilingual Education - Instruction					
15-240-100-101-075-000-0000-000	Salaries of Teachers	\$ -	\$ 20,653	\$ 20,653	\$ -
Total Bilingual Education - Instruction		\$ -	\$ 20,653	\$ 20,653	\$ -
Before/After School Programs - Instruction					
15-421-100-101-075-053-0000-000	Salaries of Teachers	\$ -	\$ 15,550	\$ 14,892	\$ 659
15-421-100-106-075-061-0000-000	Other Salaries for Instruction	\$ 6,120	\$ 6,552	\$ 6,084	\$ 468
Total Before/After School Programs - Instruction		\$ 6,120	\$ 22,102	\$ 20,976	\$ 1,127
Total Instruction and At-Risk Programs		\$ 2,442,289	\$ 2,252,075	\$ 2,248,036	\$ 4,038

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 75 NSW</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undistributed Expenditures - Health Services					
15-000-213-100-075-000-0000-000	Salaries	\$ 101,342	\$ 101,767	\$ 101,767	\$ -
15-000-213-600-075-000-0000-000	Supplies and Materials	\$ 200	\$ 200	\$ 1	\$ 199
Total Undistributed Expenditures - Health Services		\$ 101,542	\$ 101,967	\$ 101,768	\$ 199
Undist. Expend. - Guidance Services					
15-000-218-104-075-000-0000-000	Salaries of Other Professional Staff	\$ 48,754	\$ 51,466	\$ 51,466	\$ -
15-000-218-600-075-000-0000-000	Supplies and Materials	\$ 100	\$ 100	\$ 100	\$ -
Total Undist. Expend. - Guidance Services		\$ 48,854	\$ 51,566	\$ 51,566	\$ -
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-600-075-000-0000-000	Supplies and Materials	\$ 100	\$ 100	\$ 100	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 100	\$ 100	\$ 100	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-075-000-0000-000	Supplies and Materials	\$ 1,500	\$ 1,500	\$ 177	\$ 1,323
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 1,500	\$ 1,500	\$ 177	\$ 1,323
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-320-075-000-0000-000	Purchased Professional - Educational Service	\$ 100	\$ -	\$ -	\$ -
15-000-223-580-075-000-0000-000	Other Purchased Services (400-500 series)	\$ 250	\$ -	\$ -	\$ -
		\$ 350	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-075-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 510,015	\$ 408,058	\$ 408,058	\$ -
15-000-240-105-075-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 45,941	\$ 49,426	\$ 49,426	\$ -
15-000-240-590-075-000-0000-000	Other Purchased Services (400-500 series)	\$ 250	\$ 250	\$ 152	\$ 98
15-000-240-600-075-000-0000-000	Supplies and Materials	\$ 1,150	\$ 1,150	\$ 1,028	\$ 122
15-000-240-800-075-000-0000-000	Other Objects	\$ 2,000	\$ 2,000	\$ 520	\$ 1,480
Total Undist. Expend. - Support Serv. - School Admin.		\$ 559,356	\$ 460,884	\$ 459,185	\$ 1,700
Undist. Expend. - Custodial Services					
15-000-262-100-075-000-0000-000	Salaries	\$ 61,475	\$ 61,475	\$ 61,475	\$ -
15-000-262-107-075-000-0000-000	Salaries of Non-instructional Aides	\$ 24,524	\$ 30,177	\$ 22,301	\$ 7,876
15-000-262-600-075-000-0000-000	General Supplies	\$ 300	\$ 300	\$ 239	\$ 61
Total Undist. Expend. - Custodial Services		\$ 86,299	\$ 91,952	\$ 84,014	\$ 7,937
Undist. Expend. - Security					
15-000-266-100-075-000-0000-000	Salaries	\$ 40,800	\$ 41,192	\$ 40,192	\$ 1,000
15-000-266-300-075-000-0000-000	Purchased Professional & Technical Services	0	0	0	\$ -
15-000-266-600-075-000-0000-000	General Supplies	\$ 1,000	\$ 1,000	\$ 989	\$ 11
Total Undist. Expend. - Security		\$ 41,800	\$ 42,192	\$ 41,181	\$ 1,011
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 128,099	\$ 134,144	\$ 125,195	\$ 8,948
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-075-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 2,300	\$ 2,650	\$ 2,252	\$ 399
Total Undist. Expend. - Student Transportation Serv.		\$ 2,300	\$ 2,650	\$ 2,252	\$ 399
UNALLOCATED BENEFITS					
15-000-291-220-075-000-0000-000	Social Security Contributions	\$ 46,926	\$ 46,926	\$ 44,932	\$ 1,994
15-000-291-249-075-000-0000-000	Other Retirement Contributions - Regular	\$ 10,699	\$ 17,584	\$ 17,584	\$ -
15-000-291-270-075-000-0000-000	Health Benefits	\$ 823,546	\$ 823,546	\$ 823,546	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 881,171	\$ 888,056	\$ 886,062	\$ 1,994
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 881,171	\$ 888,056	\$ 886,062	\$ 1,994
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 1,723,272	\$ 1,640,867	\$ 1,626,304	\$ 14,563
TOTAL CURRENT EXPENDITURES		\$ 4,165,561	\$ 3,892,942	\$ 3,874,341	\$ 18,601
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-120-100-730-075-000-0000-000	Grades 1-5	\$ 3,900	\$ 3,900	\$ -	\$ 3,900
Total Equipment		\$ 3,900	\$ 3,900	\$ -	\$ 3,900
TOTAL CAPITAL OUTLAY		\$ 3,900	\$ 3,900	\$ -	\$ 3,900
TOTAL SCHOOL BASED EXPENDITURES		\$ 4,169,461	\$ 3,896,842	\$ 3,874,341	\$ 22,501
Other Financing Sources:					
	Operating Transfer In	\$ 4,169,461	\$ 3,896,842	\$ 3,874,341	\$ 22,501
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>School: No. 75 NSW</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Total Other Financing Sources		\$ 4,169,461	\$ 3,896,842	\$ 3,874,341	\$ 22,501
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)		\$ -		\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 302 Single Gender</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION				
Regular Programs - Instruction:				
15-120-100-101-302-000-0000-000	\$ 329,856	\$ 212,655	\$ 212,655	\$ -
15-130-100-101-302-000-0000-000	\$ 32,500	\$ 217,581	\$ 217,581	\$ -
Regular Programs - Undistributed Instruction				
15-190-100-610-302-000-0000-000	\$ 6,270	\$ 6,217	\$ 5,631	\$ 586
TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 368,626	\$ 436,452	\$ 435,867	\$ 586
SPECIAL EDUCATION - INSTRUCTION				
Resource Room/Resource Center:				
15-213-100-101-302-000-0000-000	\$ 153,302	\$ 132,970	\$ 129,240	\$ 3,730
Total Resource Room/Resource Center	\$ 153,302	\$ 132,970	\$ 129,240	\$ 3,730
TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 153,302	\$ 132,970	\$ 129,240	\$ 3,730
Total Instruction and At-Risk Programs	\$ 521,928	\$ 569,422	\$ 565,107	\$ 4,316
Undistributed Expenditures - Health Services				
15-000-213-100-302-000-0000-000	\$ 61,006	\$ 74,605	\$ 72,014	\$ 2,591
Total Undistributed Expenditures - Health Services	\$ 61,006	\$ 74,605	\$ 72,014	\$ 2,591
Undist. Expend. - Guidance Services				
15-000-221-104-302-000-0000-000	\$ 60,034	\$ 123,899	\$ 123,899	\$ -
Total Undist. Expend. - Guidance Services	\$ 60,034	\$ 123,899	\$ 123,899	\$ -
Undist. Expend. - Improvement of Inst. Serv.				
15-000-221-320-302-000-0000-000	\$ -	\$ 4,000	\$ 4,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.	\$ -	\$ 4,000	\$ 4,000	\$ -
Undist. Expend. - Support Serv. - School Admin.				
15-000-240-103-302-000-0000-000	\$ 114,572	\$ 118,817	\$ 118,817	\$ -
15-000-240-105-302-000-0000-000	\$ 50,051	\$ 50,051	\$ 39,116	\$ 10,935
15-000-240-600-302-000-0000-000	\$ 1,630	\$ 1,630	\$ 953	\$ 677
Total Undist. Expend. - Support Serv. - School Admin.	\$ 166,253	\$ 170,498	\$ 158,886	\$ 11,612
Undist. Expend. - Custodial Services				
15-000-262-100-302-000-0000-000	\$ 58,375	\$ 58,375	\$ 58,375	\$ -
15-000-262-107-302-000-0000-000	\$ 7,512	\$ 7,512	\$ 3,813	\$ 3,699
Total Undist. Expend. - Custodial Services	\$ 65,887	\$ 65,887	\$ 62,188	\$ 3,699
Undist. Expend. - Security				
15-000-266-100-302-000-0000-000	\$ -	\$ 17,687	\$ 17,687	\$ -
Total Undist. Expend. - Security	\$ -	\$ 17,687	\$ 17,687	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant				
Undist. Expend. - Student Transportation Serv.				
15-000-270-512-302-000-0000-000	\$ 500	\$ 553	\$ 500	\$ 53
Total Undist. Expend. - Student Transportation Serv.	\$ 500	\$ 553	\$ 500	\$ 53
UNALLOCATED BENEFITS				
15-000-291-220-302-000-0000-000	\$ 9,884	\$ 9,888	\$ 9,888	\$ -
15-000-291-249-302-000-0000-000	\$ 2,889	\$ 3,006	\$ 3,006	\$ -
15-000-291-270-302-000-0000-000	\$ 222,116	\$ 222,116	\$ 222,116	\$ -
TOTAL UNALLOCATED BENEFITS	\$ 234,889	\$ 235,010	\$ 235,010	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS				
	\$ 234,889	\$ 235,010	\$ 235,010	\$ -
Undistributed Expenditures - Food Services				
	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES	\$ 588,569	\$ 692,139	\$ 674,184	\$ 17,955
TOTAL CURRENT EXPENDITURES	\$ 1,110,497	\$ 1,261,562	\$ 1,239,291	\$ 22,271
TOTAL SCHOOL BASED EXPENDITURES	\$ 1,110,497	\$ 1,261,562	\$ 1,239,291	\$ 22,271
Other Financing Sources:				
	\$ 1,110,497	\$ 1,261,562	\$ 1,239,291	\$ 22,271
Operating Transfer In				
Operating Transfer Out:				
Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 1,110,497	\$ 1,261,562	\$ 1,239,291	\$ 22,271
Excess (Deficiency) of Other Financing Sources Over				
(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 304 STEM</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-304-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 3,292,843	\$ 3,311,880	\$ 3,311,582	\$ 298
Regular Programs - Undistributed Instruction					
15-190-100-320-304-000-0000-000	Purchased Professional-Educational Services	\$ 3,000	\$ 5,200	\$ 3,000	\$ 2,200
15-190-100-340-304-000-0000-000	Purchased Technical Services	\$ 3,000	\$ 27,692	\$ 25,286	\$ 2,406
15-190-100-610-304-000-0000-000	General Supplies	\$ 61,672	\$ 56,695	\$ 55,836	\$ 859
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 3,360,515	\$ 3,401,467	\$ 3,395,704	\$ 5,763
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-106-304-000-0000-000	Other Salaries for Instruction	\$ 31,878	\$ -	\$ -	\$ -
	Total Cognitive - Mild	\$ 31,878	\$ -	\$ -	\$ -
Learning and/or Language Disabilities:					
15-204-100-101-304-000-0000-000	Salaries of Teachers	\$ 74,006	\$ 74,006	\$ 71,990	\$ 2,016
15-204-100-106-304-000-0000-000	Other Salaries for Instruction	\$ 32,748	\$ 32,803	\$ 32,803	\$ -
	Total Learning and/or Language Disabilities	\$ 106,754	\$ 106,809	\$ 104,793	\$ 2,016
Resource Room/Resource Center:					
15-213-100-101-304-000-0000-000	Salaries of Teachers	\$ 231,837	\$ 231,942	\$ 231,942	\$ -
15-213-100-610-304-000-0000-000	General Supplies	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
	Total Resource Room/Resource Center	\$ 233,837	\$ 233,942	\$ 231,942	\$ 2,000
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 372,469	\$ 340,751	\$ 336,735	\$ 4,016
Bilingual Education - Instruction					
15-240-100-101-304-000-0000-000	Salaries of Teachers	\$ 184,235	\$ 159,301	\$ 159,147	\$ 155
15-240-100-106-304-000-0000-000	Other Salaries for Instruction	\$ -	\$ 55	\$ -	\$ 55
15-240-100-610-304-000-0000-000	General Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
	Total Bilingual Education - Instruction	\$ 185,235	\$ 160,356	\$ 160,147	\$ 210
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-304-053-0000-000	Salaries	\$ 35,913	\$ 36,641	\$ 36,641	\$ -
	Total School-Spon. Cocurricular Actvts. - Inst.	\$ 35,913	\$ 36,641	\$ 36,641	\$ -
School-Spon. Cocurricular Athletics - Inst.					
15-402-100-105-304-000-0000-000	Salaries	\$ 699,937	\$ 716,034	\$ 711,892	\$ 4,142
15-402-100-500-304-000-0000-000	Purchased Services (300-500 series)	\$ 186,276	\$ 146,276	\$ 143,467	\$ 2,809
15-402-100-600-304-000-0000-000	Supplies and Materials	\$ 77,500	\$ 97,561	\$ 95,393	\$ 2,168
15-402-100-800-304-000-0000-000	Other Objects	\$ 11,000	\$ 1,500	\$ 1,500	\$ -
	Total School-Spon. Cocurricular Athletics - Inst.	\$ 974,713	\$ 961,370	\$ 952,252	\$ 9,118
Before/After School Programs - Instruction					
15-421-100-101-304-053-0000-000	Salaries of Teachers	\$ 31,008	\$ 31,056	\$ 17,022	\$ 14,034
15-421-100-106-050-053-0000-000	Other Salaries for Instruction	\$ -	\$ 624	\$ 624	\$ -
	Total Before/After School Programs - Instruction	\$ 31,008	\$ 31,680	\$ 17,646	\$ 14,034
	Total Before/After School Programs	\$ 31,008	\$ 31,680	\$ 17,646	\$ 14,034
	Total Instruction and At-Risk Programs	\$ 4,959,853	\$ 4,932,265	\$ 4,899,124	\$ 33,141
Undistributed Expend. - Attend. & Social Work					
15-000-211-105-304-000-0000-000	Salaries	\$ 49,251	\$ 27,496	\$ 27,496	\$ -
15-000-211-100-304-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ -	\$ 2,525	\$ 2,525	\$ 1
15-000-211-173-304-000-0000-000	Salaries of Family Liaisons and Comm. Parent Inv. Specialists	\$ -	\$ 73,860	\$ 69,584	\$ 4,276
15-000-211-174-304-000-0000-000	Salaries of Community/School Coordinators	\$ 109,609	\$ 110,534	\$ 110,534	\$ -
	Total Undistributed Expend. - Attend. & Social Work	\$ 158,860	\$ 214,415	\$ 210,138	\$ 4,277
Undistributed Expenditures - Health Services					
15-000-213-105-304-000-0000-000	Salaries	\$ 237,415	\$ 239,790	\$ 239,790	\$ -
15-000-213-600-304-000-0000-000	Supplies and Materials	\$ 500	\$ 500	\$ 499	\$ 1
	Total Undistributed Expenditures - Health Services	\$ 237,915	\$ 240,290	\$ 240,289	\$ 1
Undist. Expend. - Guidance Services					
15-000-218-104-304-000-0000-000	Salaries of Other Professional Staff	\$ 451,554	\$ 451,927	\$ 449,388	\$ 2,539
15-000-218-105-304-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 117,065	\$ 84,151	\$ 84,151	\$ -
15-000-218-600-304-000-0000-000	Supplies and Materials	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
	Total Undist. Expend. - Guidance Services	\$ 569,619	\$ 537,078	\$ 533,539	\$ 3,539
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-304-000-0000-000	Salaries of Supervisor of Instruction	\$ 370,226	\$ 240,030	\$ 229,228	\$ 10,803
15-000-221-105-304-000-0000-000	Salaries of Secr and Clerical Assist.	\$ 57,873	\$ 57,873	\$ 57,873	\$ -
15-000-221-102-304-053-0000-000	Other Salaries	\$ -	\$ 2,625	\$ 2,625	\$ -
15-000-221-320-304-000-0000-000	Purchased Prof. Educational Services	\$ 12,500	\$ 12,500	\$ 10,000	\$ 2,500
	Total Undist. Expend. - Improvement of Inst. Serv.	\$ 440,599	\$ 313,028	\$ 299,726	\$ 13,303
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-304-000-0000-000	Supplies and Materials	\$ 1,500	\$ 1,500	\$ 853	\$ 647
	Total Undist. Expend. - Edu. Media Serv./Sch. Library	\$ 1,500	\$ 1,500	\$ 853	\$ 647
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-304-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 371,526	\$ 336,141	\$ 335,850	\$ 291

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 304 STEM</u>		Original	Final	Variance	
		Budget	Budget	Actual	Final to Actual
15-000-240-105-304-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 150,288	\$ 152,345	\$ 147,202	\$ 5,143
15-000-240-590-304-000-0000-000	Other Purchased Services (400-500 series)	\$ 5,000	\$ 3,000	\$ 320	\$ 2,680
15-000-240-610-304-000-0000-000	Supplies and Materials	\$ 32,270	\$ 29,279	\$ 29,163	\$ 116
Total Undist. Expend. - Support Serv. - School Admin.		\$ 559,084	\$ 520,765	\$ 512,534	\$ 8,230
Undist. Expend. - Custodial Services					
15-000-262-100-304-000-0000-000	Salaries	\$ 124,650	\$ 125,450	\$ 125,450	\$ -
15-000-262-610-304-000-0000-000	General Supplies	\$ 2,500	\$ 2,500	\$ 2,477	\$ 23
Total Undist. Expend. - Custodial Services		\$ 127,150	\$ 127,950	\$ 127,927	\$ 23
Undist. Expend. - Security					
15-000-266-100-304-000-0000-000	Salaries	\$ 277,448	\$ 250,373	\$ 250,373	\$ 0
15-000-266-300-304-000-0000-000	Purchased Professional & Technical Services	0	0	0	\$ -
15-000-266-600-304-000-0000-000	General Supplies	\$ 12,000	\$ 12,743	\$ 12,685	\$ 58
Total Undist. Expend. - Security		\$ 289,448	\$ 263,116	\$ 263,058	\$ 58
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 416,598	\$ 391,066	\$ 390,985	\$ 82
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-304-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 147,395	\$ 161,961	\$ 160,729	\$ 1,233
Total Undist. Expend. - Student Transportation Serv.		\$ 147,395	\$ 161,961	\$ 160,729	\$ 1,233
UNALLOCATED BENEFITS					
15-000-291-220-304-000-0000-000	Social Security Contributions	\$ 107,684	\$ 142,514	\$ 142,483	\$ 31
15-000-291-249-304-000-0000-000	Other Retirement Contributions - Regular	\$ 26,026	\$ 42,746	\$ 42,746	\$ -
15-000-291-270-304-000-0000-000	Health Benefits	\$ 1,520,045	\$ 1,520,045	\$ 1,520,045	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,653,755	\$ 1,705,305	\$ 1,705,274	\$ 31
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,653,755	\$ 1,705,305	\$ 1,705,274	\$ 31
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 4,185,325	\$ 4,085,408	\$ 4,054,067	\$ 31,341
TOTAL CURRENT EXPENDITURES		\$ 9,145,178	\$ 9,017,674	\$ 8,953,191	\$ 64,483
TOTAL SCHOOL BASED EXPENDITURES		\$ 9,145,178	\$ 9,017,674	\$ 8,953,191	\$ 64,483
Other Financing Sources:					
	Operating Transfer In	\$ 9,145,178	\$ 9,017,674	\$ 8,953,191	\$ 64,483
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 9,145,178	\$ 9,017,674	\$ 8,953,191	\$ 64,483
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 305 SET</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-305-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,545,140	\$ 2,229,504	\$ 2,228,911	\$ 593
Regular Programs - Undistributed Instruction					
15-190-100-320-305-000-0000-000	Purchased Professional-Educational Services	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
15-190-100-340-305-000-0000-000	Purchased Technical Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
15-190-100-610-305-000-0000-000	General Supplies	\$ 44,700	\$ 16,190	\$ 16,190	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,595,340	\$ 2,251,195	\$ 2,248,101	\$ 3,093
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-305-000-0000-000	Salaries of Teachers	\$ 91,822	\$ 92,047	\$ 91,587	\$ 460
15-201-100-106-305-000-0000-000	Other Salaries for Instruction	\$ -	\$ 52,329	\$ 50,764	\$ 1,565
15-201-100-610-305-000-0000-000	General Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Total Cognitive - Mild		\$ 93,322	\$ 145,876	\$ 143,851	\$ 2,025
Learning and/or Language Disabilities:					
15-204-100-101-305-000-0000-000	Salaries of Teachers	\$ 57,993	\$ 58,433	\$ 58,103	\$ 330
15-204-100-106-305-000-0000-000	Other Salaries for Instruction	\$ 104,808	\$ 49,422	\$ 49,422	\$ -
Total Learning and/or Language Disabilities		\$ 162,801	\$ 107,855	\$ 107,525	\$ 330
Behavioral Disabilities:					
15-209-100-106-305-000-0000-000	Other Salaries for Instruction	\$ 44,479	\$ -	\$ -	\$ -
Total Behavioral Disabilities		\$ 44,479	\$ -	\$ -	\$ -
Multiple Disabilities:					
15-212-100-106-305-000-0000-000	Other Salaries for Instruction	\$ 47,987	\$ -	\$ -	\$ -
Total Multiple Disabilities		\$ 47,987	\$ -	\$ -	\$ -
Resource Room/Resource Center:					
15-213-100-101-305-000-0000-000	Salaries of Teachers	\$ 506,721	\$ 483,733	\$ 482,092	\$ 1,641
15-213-100-106-305-000-0000-000	Other Salaries for Instruction	\$ -	\$ 52,669	\$ 52,669	\$ -
Total Resource Room/Resource Center		\$ 506,721	\$ 536,402	\$ 534,761	\$ 1,641
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 855,310	\$ 790,133	\$ 786,136	\$ 3,996
Bilingual Education - Instruction					
15-240-100-101-305-000-0000-000	Salaries of Teachers	\$ 108,844	\$ 93,381	\$ 93,381	\$ -
15-240-100-610-305-000-0000-000	General Supplies	\$ 1,500	\$ 1,500	\$ 1,185	\$ 315
Total Bilingual Education - Instruction		\$ 110,344	\$ 94,881	\$ 94,566	\$ 315
Total Instruction and At-Risk Programs		\$ 3,560,994	\$ 3,136,209	\$ 3,128,804	\$ 7,405

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 305 SET</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-305-000-0000-000	Salaries	\$ -	\$ 12,500	\$ 8,245	\$ 4,255
Total Undistributed Expend. - Attend. & Social Work		\$ -	\$ 12,500	\$ 8,245	\$ 4,255
Undistributed Expenditures - Health Services					
15-000-213-600-305-000-0000-000	Supplies and Materials	\$ 300	\$ 300	\$ 211	\$ 89
Total Undistributed Expenditures - Health Services		\$ 300	\$ 300	\$ 211	\$ 89
Undist. Expend. - Guidance Services					
15-000-218-104-305-000-0000-000	Salaries of Other Professional Staff	\$ 240,790	\$ 139,543	\$ 139,543	\$ -
15-000-218-600-305-000-0000-000	Supplies and Materials	\$ 1,500	\$ 1,049	\$ -	\$ 1,049
Total Undist. Expend. - Guidance Services		\$ 242,290	\$ 140,592	\$ 139,543	\$ 1,049
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-305-000-0000-000	Salaries of Supervisor of Instruction	\$ 260,619	\$ 240,554	\$ 236,398	\$ 4,156
15-000-221-102-305-053-0000-000	Other Salaries	\$ -	\$ 2,625	\$ 2,625	\$ -
15-000-221-320-305-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 270,619	\$ 253,179	\$ 249,023	\$ 4,156
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-305-000-0000-000	Salaries	\$ 102,342	\$ 9,570	\$ 9,570	\$ -
15-000-222-600-305-000-0000-000	Supplies and Materials	\$ 1,500	\$ 1,500	\$ 838	\$ 662
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 103,842	\$ 11,070	\$ 10,408	\$ 662
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-305-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 243,027	\$ 243,027	\$ 235,702	\$ 7,325
15-000-240-105-305-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 101,502	\$ 82,291	\$ 82,291	\$ -
15-000-240-580-305-000-0000-000	Other Purchased Services (400-500 series)	\$ 6,000	\$ -	\$ -	\$ -
15-000-240-610-305-000-0000-000	Supplies and Materials	\$ 10,000	\$ 10,000	\$ 7,456	\$ 2,544
Total Undist. Expend. - Support Serv. - School Admin.		\$ 360,529	\$ 335,318	\$ 325,449	\$ 9,869
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-305-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ 79	\$ -	\$ 79
Total Undist. Expend. - Student Transportation Serv.		\$ 5,000	\$ 79	\$ -	\$ 79
UNALLOCATED BENEFITS					
15-000-291-220-305-000-0000-000	Social Security Contributions	\$ 30,672	\$ 29,489	\$ 29,489	\$ -
15-000-291-249-305-000-0000-000	Other Retirement Contributions - Regular	\$ 22,389	\$ 36,904	\$ 36,904	\$ -
15-000-291-270-305-000-0000-000	Health Benefits	\$ 1,089,524	\$ 1,089,524	\$ 1,089,524	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,142,585	\$ 1,155,917	\$ 1,155,917	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,142,585	\$ 1,155,917	\$ 1,155,917	\$ -
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,125,165	\$ 1,908,956	\$ 1,888,798	\$ 20,158
TOTAL CURRENT EXPENDITURES		\$ 5,686,159	\$ 5,045,165	\$ 5,017,602	\$ 27,563
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,686,159	\$ 5,045,165	\$ 5,017,602	\$ 27,563

PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>School: No. 305 SET</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Other Financing Sources:					
Operating Transfer In		\$ 5,686,159	\$ 5,045,165	\$ 5,017,602	\$ 27,563
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		<u>\$ 5,686,159</u>	<u>\$ 5,045,165</u>	<u>\$ 5,017,602</u>	<u>\$ 27,563</u>
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)		\$ -		\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 306 BTMF</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>	
	<u>Budget</u>	<u>Budget</u>		<u>Final to Actual</u>	
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-306-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,851,672	\$ 2,933,269	\$ 2,928,178	\$ 5,090
15-140-100-101-306-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,250	\$ 2,250	\$ 1,778	\$ 472
Regular Programs - Undistributed Instruction					
15-190-100-320-306-000-0000-000	Purchased Professional-Educational Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
15-190-100-610-306-000-0000-000	General Supplies	\$ 30,000	\$ 30,000	\$ 19,896	\$ 10,104
15-190-100-800-306-000-0000-000	Other Objects	\$ 4,500	\$ 4,500	\$ 2,205	\$ 2,295
	TOTAL REGULAR PROGRAMS - INSTRUCTION	\$ 2,891,422	\$ 2,973,019	\$ 2,955,057	\$ 17,962
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-306-000-0000-000	Salaries of Teachers	\$ 98,127	\$ 99,052	\$ 99,052	\$ -
15-201-100-106-306-000-0000-000	Other Salaries for Instruction	\$ 78,199	\$ 98,414	\$ 98,414	\$ -
15-201-100-610-306-000-0000-000	General Supplies	\$ 6,000	\$ 6,000	\$ 4,705	\$ 1,295
	Total Cognitive - Mild	\$ 182,326	\$ 203,466	\$ 202,171	\$ 1,295
Learning and/or Language Disabilities:					
15-204-100-101-306-000-0000-000	Salaries of Teachers	\$ -	\$ 96,867	\$ 96,867	\$ -
15-204-100-106-306-000-0000-000	Other Salaries for Instruction	\$ 146,768	\$ 31,526	\$ 31,526	\$ -
	Total Learning and/or Language Disabilities	\$ 146,768	\$ 128,393	\$ 128,393	\$ -
Multiple Disabilities:					
15-212-100-101-306-000-0000-000	Salaries of Teachers	\$ 193,042	\$ 97,025	\$ 97,025	\$ -
15-212-100-106-306-000-0000-000	Other Salaries for Instruction	\$ -	\$ 40,318	\$ 40,318	\$ -
	Total Multiple Disabilities	\$ 193,042	\$ 137,343	\$ 137,343	\$ -
Resource Room/Resource Center:					
15-213-100-101-306-000-0000-000	Salaries of Teachers	\$ 363,416	\$ 429,445	\$ 427,040	\$ 2,405
15-213-100-106-306-000-0000-000	Other Salaries for Instruction	\$ 185,102	\$ -	\$ -	\$ -
	Total Resource Room/Resource Center	\$ 548,518	\$ 429,445	\$ 427,040	\$ 2,405
	TOTAL SPECIAL EDUCATION - INSTRUCTION	\$ 1,070,654	\$ 898,647	\$ 894,947	\$ 3,700
Bilingual Education - Instruction					
15-240-100-101-306-000-0000-000	Salaries of Teachers	\$ 86,406	\$ 188,662	\$ 180,369	\$ 8,293
15-240-100-640-306-000-0000-000	Textbooks	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
	Total Bilingual Education - Instruction	\$ 88,406	\$ 190,662	\$ 180,369	\$ 10,293
Before/After School Programs - Instruction					
15-421-100-101-306-053-0000-000	Salaries of Teachers	\$ 15,737	\$ 15,679	\$ 13,660	\$ 2,019
	Total Before/After School Programs - Instruction	\$ 15,737	\$ 15,679	\$ 13,660	\$ 2,019
	Total Before/After School Programs	\$ 15,737	\$ 15,679	\$ 13,660	\$ 2,019
	Total Instruction and At-Risk Programs	\$ 4,066,219	\$ 4,078,007	\$ 4,044,033	\$ 33,974
Undistributed Expend. - Attend. & Social Work					
15-000-211-174-306-000-0000-000	Salaries of Community/School Coordinators	\$ 69,214	\$ 70,250	\$ 70,250	\$ -
	Total Undistributed Expend. - Attend. & Social Work	\$ 69,214	\$ 70,250	\$ 70,250	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 306 BTMF</u>		<u>Original</u>	<u>Final</u>	<u>Variance</u>	
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undistributed Expenditures - Health Services					
15-000-213-600-306-000-0000-000	Supplies and Materials	\$ 500	\$ 500	\$ 481	\$ 19
Total Undistributed Expenditures - Health Services		\$ 500	\$ 500	\$ 481	\$ 19
Undist. Expend. - Guidance Services					
15-000-218-104-306-000-0000-000	Salaries of Other Professional Staff	\$ 285,822	\$ 278,271	\$ 275,646	\$ 2,625
15-000-218-104-306-053-0000-000	Other Salaries	\$ 5,280	\$ 6,052	\$ 6,052	\$ -
15-000-218-600-306-000-0000-000	Supplies and Materials	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Total Undist. Expend. - Guidance Services		\$ 292,602	\$ 285,823	\$ 283,198	\$ 2,625
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-306-000-0000-000	Salaries of Supervisor of Instruction	\$ 159,970	\$ 242,287	\$ 237,958	\$ 4,329
15-000-221-102-306-053-0000-000	Other Salaries	\$ -	\$ 2,625	\$ 2,625	\$ -
15-000-221-800-306-000-0000-000	Other Objects	\$ -	\$ 4,240	\$ 4,200	\$ 40
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 159,970	\$ 249,152	\$ 244,783	\$ 4,369
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-500-306-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,500	\$ 1,500	\$ 847	\$ 653
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 1,500	\$ 1,500	\$ 847	\$ 653
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-320-306-000-0000-000	Purchased Professional - Educational Service	\$ 7,000	\$ 2,000	\$ 2,000	\$ -
15-000-223-580-306-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,000	\$ 6,000	\$ 5,432	\$ 568
Total Undist. Expend. - Support Serv. - School Admin.		\$ 8,000	\$ 8,000	\$ 7,432	\$ 568
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-306-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 224,787	\$ 224,787	\$ 224,787	\$ -
15-000-240-104-306-000-0000-000	Salaries of Other Professional Staff	0	0	0	\$ -
15-000-240-105-306-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 103,902	\$ 105,752	\$ 105,752	\$ -
15-000-240-110-306-000-0000-000	Other Salaries	0	0	0	\$ -
15-000-240-300-306-000-0000-000	Purchased Professional and Technical Services	0	0	0	\$ -
15-000-240-590-306-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
15-000-240-600-306-000-0000-000	Supplies and Materials	\$ 11,793	\$ 11,793	\$ 10,692	\$ 1,101
Total Undist. Expend. - Support Serv. - School Admin.		\$ 341,482	\$ 343,332	\$ 341,231	\$ 2,101
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-306-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 10,000	\$ 10,000	\$ 8,374	\$ 1,627
Total Undist. Expend. - Student Transportation Serv.		\$ 10,000	\$ 10,000	\$ 8,374	\$ 1,627
UNALLOCATED BENEFITS					
15-000-291-220-306-000-0000-000	Social Security Contributions	\$ 52,824	\$ 38,881	\$ 38,811	\$ 70
15-000-291-249-306-000-0000-000	Other Retirement Contributions - Regular	\$ 23,545	\$ 39,938	\$ 39,938	\$ -
	Other Retirement Contributions - ERIP	0	0	0	\$ -
	Unemployment Compensation	0	0	0	\$ -
	Workmen's Compensation	0	0	0	\$ -
15-000-291-270-306-000-0000-000	Health Benefits	\$ 1,238,554	\$ 1,238,554	\$ 1,238,554	\$ 0
TOTAL UNALLOCATED BENEFITS		\$ 1,314,923	\$ 1,317,373	\$ 1,317,303	\$ 70
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,314,923	\$ 1,317,373	\$ 1,317,303	\$ 70
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,198,191	\$ 2,285,930	\$ 2,273,897	\$ 12,033
TOTAL CURRENT EXPENDITURES		\$ 6,264,410	\$ 6,363,936	\$ 6,317,930	\$ 46,007
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-140-100-730-306-000-0000-000	Grades 9-12	\$ 12,000	\$ 7,760	\$ 7,760	\$ 0
Total Equipment		\$ 12,000	\$ 7,760	\$ 7,760	\$ 0
TOTAL CAPITAL OUTLAY		\$ 12,000	\$ 7,760	\$ 7,760	\$ 0
TOTAL SCHOOL BASED EXPENDITURES		\$ 6,276,410	\$ 6,371,696	\$ 6,325,689	\$ 46,007
Other Financing Sources:					
	Operating Transfer In	\$ 6,276,410	\$ 6,371,696	\$ 6,325,689	\$ 46,007
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,276,410	\$ 6,371,696	\$ 6,325,689	\$ 46,007
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 307 ACT</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-140-100-101-307-000-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,739,370	\$ 2,438,223	\$ 2,429,789	\$ 8,434
15-140-100-101-307-056-0000-000	Grades 9-12 - Salaries of Teachers	\$ 2,880	\$ 2,880	\$ -	\$ 2,880
Regular Programs - Undistributed Instruction					
15-190-100-320-307-000-0000-000	Purchased Professional-Educational Services	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
15-190-100-340-307-000-0000-000	Purchased Technical Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
15-190-100-610-307-000-0000-000	General Supplies	\$ 60,910	\$ 55,871	\$ 55,871	\$ -
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,807,660	\$ 2,501,475	\$ 2,488,661	\$ 12,814
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-106-307-000-0000-000	Other Salaries for Instruction	\$ -	\$ 32,137	\$ 20,889	\$ 11,248
15-201-100-610-307-000-0000-000	General Supplies	\$ 1,500	\$ 1,500	\$ 1,448	\$ 52
Total Cognitive - Mild		\$ 1,500	\$ 33,637	\$ 22,337	\$ 11,300
Learning and/or Language Disabilities:					
15-204-100-101-307-000-0000-000	Salaries of Teachers	\$ 216,976	\$ 274,686	\$ 274,686	\$ -
15-204-100-106-307-000-0000-000	Other Salaries for Instruction	\$ 31,878	\$ 80,839	\$ 80,598	\$ 241
Total Learning and/or Language Disabilities		\$ 248,854	\$ 355,525	\$ 355,284	\$ 241
Behavioral Disabilities:					
15-209-100-101-307-000-0000-000	Salaries of Teachers	\$ 69,006	\$ 69,105	\$ 69,105	\$ -
15-209-100-106-307-000-0000-000	Other Salaries for Instruction	\$ -	\$ 43,749	\$ 43,749	\$ -
Total Behavioral Disabilities		\$ 69,006	\$ 112,854	\$ 112,854	\$ -
Multiple Disabilities:					
15-212-100-106-307-000-0000-000	Other Salaries for Instruction	\$ 118,788	\$ 38,328	\$ 37,141	\$ 1,187
Total Multiple Disabilities		\$ 118,788	\$ 38,328	\$ 37,141	\$ 1,187
Resource Room/Resource Center:					
15-213-100-101-307-000-0000-000	Salaries of Teachers	\$ 797,800	\$ 696,499	\$ 694,687	\$ 1,811
15-213-100-106-307-000-0000-000	Other Salaries for Instruction	\$ 147,378	\$ 34,673	\$ 34,673	\$ -
Total Resource Room/Resource Center		\$ 945,178	\$ 731,172	\$ 729,360	\$ 1,811
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 1,383,326	\$ 1,271,516	\$ 1,256,977	\$ 14,539
Bilingual Education - Instruction					
15-240-100-101-307-000-0000-000	Salaries of Teachers	\$ 411,256	\$ 383,631	\$ 383,631	\$ -
15-240-100-610-307-000-0000-000	General Supplies	\$ 1,500	\$ 1,500	\$ 1,425	\$ 75
Total Bilingual Education - Instruction		\$ 412,756	\$ 385,131	\$ 385,055	\$ 75
Before/After School Programs - Instruction					
15-421-100-101-307-053-0000-000	Salaries of Teachers	\$ 3,200	\$ 3,200	\$ 680	\$ 2,520
Total Before/After School Programs - Instruction		\$ 3,200	\$ 3,200	\$ 680	\$ 2,520
Total Before/After School Programs		\$ 3,200	\$ 3,200	\$ 680	\$ 2,520
Total Instruction and At-Risk Programs		\$ 4,606,942	\$ 4,161,322	\$ 4,131,373	\$ 29,948
Undistributed Expend. - Attend. & Social Work					
15-000-211-105-307-000-0000-000	Salaries	\$ 51,951	\$ 52,876	\$ 52,876	\$ -
15-000-211-100-307-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ -	\$ 14,480	\$ 14,480	\$ -
Total Undistributed Expend. - Attend. & Social Work		\$ 51,951	\$ 67,356	\$ 67,356	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 307 ACT</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Health Services					
15-000-213-600-307-000-0000-000	Supplies and Materials	\$ 500	\$ 500	\$ 337	\$ 163
Total Undistributed Expenditures - Health Services		\$ 500	\$ 500	\$ 337	\$ 163
Undist. Expend. - Guidance Services					
15-000-218-104-307-000-0000-000	Salaries of Other Professional Staff	\$ 195,050	\$ 194,050	\$ 194,050	\$ -
15-000-218-104-307-053-0000-000	Other Salaries	\$ 5,100	\$ 8,500	\$ 8,500	\$ -
15-000-218-600-307-000-0000-000	Supplies and Materials	\$ 1,500	\$ 1,500	\$ 1,482	\$ 18
Total Undist. Expend. - Guidance Services		\$ 201,650	\$ 204,050	\$ 204,032	\$ 18
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-102-307-000-0000-000	Salaries of Supervisor of Instruction	\$ 119,485	\$ 229,197	\$ 224,868	\$ 4,329
15-000-221-102-307-053-0000-000	Other Salaries	\$ -	\$ 2,625	\$ 2,625	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 119,485	\$ 231,822	\$ 227,493	\$ 4,329
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-600-307-000-0000-000	Supplies and Materials	\$ 1,500	\$ 1,500	\$ 1,499	\$ 1
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 1,500	\$ 1,500	\$ 1,499	\$ 1
Undist. Expend. - Instructional Staff Training Serv.					
15-000-223-580-307-000-0000-000	Other Purchased Services (400-500 series)	\$ 1,000	\$ -	\$ -	\$ -
Total Undist. Expend. - Instructional Staff Training Serv.		\$ 1,000	\$ -	\$ -	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-307-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 232,097	\$ 232,097	\$ 232,097	\$ -
15-000-240-105-307-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 48,501	\$ 49,774	\$ 45,957	\$ 3,817
15-000-240-580-307-000-0000-000	Other Purchased Services (400-500 series)	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
15-000-240-610-307-000-0000-000	Supplies and Materials	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Total Undist. Expend. - Support Serv. - School Admin.		\$ 288,598	\$ 289,871	\$ 283,054	\$ 6,817
Undist. Expend. - Custodial Services					
15-000-262-100-307-000-0000-000	Salaries	\$ 66,325	\$ 31,897	\$ 31,897	\$ -
Total Undist. Expend. - Custodial Services		\$ 66,325	\$ 31,897	\$ 31,897	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.		\$ 66,325	\$ 31,897	\$ 31,897	\$ -
15-000-270-512-307-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ -	\$ -	\$ -
Total Undist. Expend. - Student Transportation Serv.		\$ 5,000	\$ -	\$ -	\$ -
UNALLOCATED BENEFITS					
15-000-291-220-307-000-0000-000	Social Security Contributions	\$ 42,455	\$ 66,133	\$ 65,959	\$ 174
15-000-291-249-307-000-0000-000	Other Retirement Contributions - Regular	\$ 19,754	\$ 134,975	\$ 134,975	\$ -
15-000-291-270-307-000-0000-000	Health Benefits	\$ 1,393,203	\$ 1,393,203	\$ 1,393,203	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,455,412	\$ 1,594,311	\$ 1,594,137	\$ 174
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,455,412	\$ 1,594,311	\$ 1,594,137	\$ 174
Undistributed Expenditures - Food Services					
Transfers to Cover Deficit (Enterprise Fund)		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,191,421	\$ 2,421,307	\$ 2,409,805	\$ 11,503
TOTAL CURRENT EXPENDITURES		\$ 6,798,363	\$ 6,582,629	\$ 6,541,178	\$ 41,451
TOTAL SCHOOL BASED EXPENDITURES					
TOTAL SCHOOL BASED EXPENDITURES		\$ 6,798,363	\$ 6,582,629	\$ 6,541,178	\$ 41,451
Other Financing Sources:					
Operating Transfer In		\$ 6,798,363	\$ 6,582,629	\$ 6,541,178	\$ 41,451
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 6,798,363	\$ 6,582,629	\$ 6,541,178	\$ 41,451
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1					
Fund Balance, July 1		\$ -	\$ -	\$ -	\$ -
Fund Balance, June 30					
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 309 SCHOOL #16</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-309-000-0000-000	Kindergarten - Salaries of Teachers	\$ 217,015	\$ 154,790	\$ 153,774	\$ 1,017
15-120-100-101-309-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,098,559	\$ 1,065,143	\$ 1,065,143	\$ -
15-120-100-101-309-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 6,000	\$ 10,000	\$ 9,161	\$ 839
15-130-100-101-309-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 732,440	\$ 732,440	\$ 731,938	\$ 502
Regular Programs - Undistributed Instruction					
15-190-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 124,072	\$ 95,372	\$ 94,735	\$ 637
15-190-100-610-309-000-0000-000	General Supplies	\$ 39,500	\$ 46,550	\$ 46,345	\$ 205
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,217,586	\$ 2,104,295	\$ 2,101,096	\$ 3,199
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
15-201-100-101-309-000-0000-000	Salaries of Teachers	\$ 80,006	\$ 61,664	\$ 61,664	\$ -
15-201-100-106-309-000-0000-000	Other Salaries for Instruction	\$ -	\$ 80,108	\$ 78,930	\$ 1,177
15-201-100-610-309-000-0000-000	General Supplies	\$ 900	\$ 900	\$ 877	\$ 23
Total Cognitive - Mild		\$ 80,906	\$ 142,672	\$ 141,471	\$ 1,200
Cognitive - Moderate:					
15-202-100-101-309-000-0000-000	Salaries of Teachers	\$ 196,022	\$ 212,888	\$ 212,888	\$ -
15-202-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 143,857	\$ 65,834	\$ 63,269	\$ 2,565
15-202-100-610-309-000-0000-000	General Supplies	\$ 2,700	\$ 700	\$ 685	\$ 15
Total Cognitive - Moderate		\$ 342,579	\$ 279,422	\$ 276,842	\$ 2,580
Behavioral Disabilities:					
15-209-100-106-309-000-0000-000	Other Salaries for Instruction	\$ 30,911	\$ -	\$ -	\$ -
Total Behavioral Disabilities		\$ 30,911	\$ -	\$ -	\$ -
Resource Room/Resource Center:					
15-213-100-101-309-000-0000-000	Salaries of Teachers	\$ 474,469	\$ 694,387	\$ 691,535	\$ 2,852
Total Resource Room/Resource Center		\$ 474,469	\$ 694,387	\$ 691,535	\$ 2,852
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 928,865	\$ 1,116,480	\$ 1,109,848	\$ 6,633
Bilingual Education - Instruction					
15-240-100-101-309-000-0000-000	Salaries of Teachers	\$ 310,002	\$ 616,270	\$ 616,270	\$ -
15-240-100-106-309-000-0000-000	Other Salaries for Instruction	\$ -	\$ 28,336	\$ 28,336	\$ -
Total Bilingual Education - Instruction		\$ 310,002	\$ 644,606	\$ 644,606	\$ -
Before/After School Programs - Instruction					
15-421-100-101-309-053-0000-000	Salaries of Teachers	\$ 39,000	\$ 35,386	\$ 35,386	\$ -
Total Before/After School Programs - Instruction		\$ 39,000	\$ 35,386	\$ 35,386	\$ -
Total Before/After School Programs		\$ 39,000	\$ 35,386	\$ 35,386	\$ -
Total Instruction and At-Risk Programs		\$ 3,495,453	\$ 3,900,767	\$ 3,890,935	\$ 9,832

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 309 SCHOOL #16</u>		<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undistributed Expenditures - Health Services					
15-000-213-100-309-000-0000-000	Salaries	\$ -	\$ 55,888	\$ 55,888	\$ -
Total Undistributed Expenditures - Health Services		\$ -	\$ 55,888	\$ 55,888	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-309-000-0000-000	Salaries of Other Professional Staff	\$ 74,624	\$ 75,629	\$ 75,629	\$ -
Total Undist. Expend. - Guidance Services		\$ 74,624	\$ 75,629	\$ 75,629	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-309-000-0000-000	Salaries	\$ 98,500	\$ 99,025	\$ 99,025	\$ -
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 98,500	\$ 99,025	\$ 99,025	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-309-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 325,143	\$ 325,143	\$ 312,853	\$ 12,290
15-000-240-105-309-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 108,609	\$ 108,609	\$ 108,609	\$ -
15-000-240-600-309-000-0000-000	Supplies and Materials	\$ 10,000	\$ 10,000	\$ 9,143	\$ 857
Total Undist. Expend. - Support Serv. - School Admin.		\$ 443,752	\$ 443,752	\$ 430,604	\$ 13,148
Undist. Expend. - Custodial Services					
15-000-262-100-309-000-0000-000	Salaries	\$ 61,475	\$ 61,475	\$ 61,475	\$ -
15-000-262-107-309-000-0000-000	Salaries of Non-instructional Aides	\$ 32,036	\$ 32,036	\$ 20,444	\$ 11,592
15-000-262-610-309-000-0000-000	General Supplies	\$ 3,000	\$ 2,000	\$ 1,982	\$ 18
Total Undist. Expend. - Custodial Services		\$ 96,511	\$ 95,511	\$ 83,901	\$ 11,610
Undist. Expend. - Security					
15-000-266-100-309-000-0000-000	Salaries	\$ 35,938	\$ 51,612	\$ 51,612	\$ -
Total Undist. Expend. - Security		\$ 35,938	\$ 51,612	\$ 51,612	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 132,449	\$ 147,123	\$ 135,513	\$ 11,610
UNALLOCATED BENEFITS					
15-000-291-220-309-000-0000-000	Social Security Contributions	\$ 50,179	\$ 52,790	\$ 52,790	\$ -
15-000-291-249-309-000-0000-000	Other Retirement Contributions - Regular	\$ 25,937	\$ 41,928	\$ 41,928	\$ -
15-000-291-270-309-000-0000-000	Health Benefits	\$ 1,302,264	\$ 1,302,264	\$ 1,302,264	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,378,380	\$ 1,396,982	\$ 1,396,982	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,378,380	\$ 1,396,982	\$ 1,396,982	\$ -
Undistributed Expenditures - Food Services		0	0	0	\$ -
		0	0	0	\$ -
		0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,127,705	\$ 2,218,398	\$ 2,193,641	\$ 24,758
TOTAL CURRENT EXPENDITURES		\$ 5,623,158	\$ 6,119,165	\$ 6,084,576	\$ 34,589
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,623,158	\$ 6,119,165	\$ 6,084,576	\$ 34,589
Other Financing Sources:					
Operating Transfer In		\$ 5,623,158	\$ 6,119,165	\$ 6,084,576	\$ 34,589
Operating Transfer Out:					
Transfer to Food Service Fund - Board Contribution		\$ -	\$ -	\$ -	\$ -
Capital Leases (non-budgeted)		\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 5,623,158	\$ 6,119,165	\$ 6,084,576	\$ 34,589
Excess (Deficiency) of Other Financing Sources Over					
(Under) Expenditures and Other Financing (Uses)		\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 313 DR. HANI AWADALLAH</u>		Original Budget	Final Budget	Actual	Variance Final to Actual
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-110-100-101-313-000-0000-000	Kindergarten - Salaries of Teachers	\$ 217,933	\$ 197,827	\$ 197,827	\$ -
15-120-100-101-313-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ 1,415,927	\$ 1,245,626	\$ 1,245,626	\$ -
15-120-100-101-313-056-0000-000	Grades 1-5 - Salaries of Teachers	\$ 6,000	\$ 7,395	\$ 7,395	\$ -
15-130-100-101-313-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 728,959	\$ 660,406	\$ 649,187	\$ 11,218
Regular Programs - Undistributed Instruction					
15-190-100-106-313-000-0000-000	Other Salaries for Instruction	\$ 88,342	\$ 111,520	\$ 111,520	\$ -
15-190-100-610-313-000-0000-000	General Supplies	\$ 55,808	\$ 42,482	\$ 42,411	\$ 71
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,512,969	\$ 2,265,255	\$ 2,253,966	\$ 11,289
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-313-000-0000-000	Salaries of Teachers	\$ 160,852	\$ 161,262	\$ 161,262	\$ -
15-204-100-106-313-000-0000-000	Other Salaries for Instruction	\$ 151,149	\$ 154,247	\$ 153,788	\$ 459
15-204-100-610-313-000-0000-000	General Supplies	\$ 850	\$ 850	\$ 164	\$ 686
Total Learning and/or Language Disabilities		\$ 312,851	\$ 316,359	\$ 315,214	\$ 1,145
Resource Room/Resource Center:					
15-213-100-101-313-000-0000-000	Salaries of Teachers	\$ 476,087	\$ 443,611	\$ 443,611	\$ -
15-213-100-610-313-000-0000-000	General Supplies	\$ 1,200	\$ 1,200	\$ 468	\$ 732
Total Resource Room/Resource Center		\$ 477,287	\$ 444,811	\$ 444,079	\$ 732
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 790,138	\$ 761,170	\$ 759,292	\$ 1,877
Bilingual Education - Instruction					
15-240-100-101-313-000-0000-000	Salaries of Teachers	\$ 330,475	\$ 615,285	\$ 615,285	\$ -
15-240-100-610-313-000-0000-000	General Supplies	\$ 2,000	\$ 2,000	\$ 830	\$ 1,170
Total Bilingual Education - Instruction		\$ 332,475	\$ 617,285	\$ 616,115	\$ 1,170
Before/After School Programs - Instruction					
15-421-100-101-313-053-0000-000	Salaries of Teachers	\$ 19,852	\$ 18,712	\$ 7,070	\$ 11,642
15-421-100-106-313-061-0000-000	Other Salaries for Instruction	\$ 2,160	\$ 3,300	\$ 3,012	\$ 288
Total Before/After School Programs - Instruction		\$ 22,012	\$ 22,012	\$ 10,082	\$ 11,930
Total Before/After School Programs		\$ 22,012	\$ 22,012	\$ 10,082	\$ 11,930
Total Instruction and At-Risk Programs		\$ 3,657,594	\$ 3,665,721	\$ 3,639,455	\$ 26,267
Undistributed Expend. - Attend. & Social Work					
15-000-211-100-313-000-0000-000	Salaries of Drop-Out Prevention Officer/Coordinators	\$ -	\$ 12,500	\$ 6,452	\$ 6,049
Total Undistributed Expend. - Attend. & Social Work		\$ -	\$ 12,500	\$ 6,452	\$ 6,049

**PATERSON PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 313 DR. HANI AWADALLAH</u>		<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Undist. Expend. - Guidance Services					
15-000-218-104-313-000-0000-000	Salaries of Other Professional Staff	\$ 121,110	\$ 125,398	\$ 125,398	\$ -
Total Undist. Expend. - Guidance Services		\$ 121,110	\$ 125,398	\$ 125,398	\$ -
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-313-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ -	\$ -	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 10,000	\$ -	\$ -	\$ -
Undist. Expend. - Edu. Media Serv./Sch. Library					
15-000-222-100-313-000-0000-000	Salaries	\$ 100,442	\$ 100,967	\$ 100,967	\$ -
15-000-222-610-313-000-0000-000	Supplies and Materials	\$ 1,980	\$ 1,980	\$ -	\$ 1,980
Total Undist. Expend. - Edu. Media Serv./Sch. Library		\$ 102,422	\$ 102,947	\$ 100,967	\$ 1,980
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-313-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 337,977	\$ 336,298	\$ 336,298	\$ -
15-000-240-105-313-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 101,202	\$ 101,202	\$ 100,815	\$ 388
15-000-240-103-313-054-0000-000	Other Salaries	\$ -	\$ 17,500	\$ 17,500	\$ -
15-000-240-600-313-000-0000-000	Supplies and Materials	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Total Undist. Expend. - Support Serv. - School Admin.		\$ 441,179	\$ 457,000	\$ 454,612	\$ 2,388
Undist. Expend. - Custodial Services					
15-000-262-100-313-000-0000-000	Salaries	\$ 50,248	\$ 5,123	\$ 5,123	\$ -
15-000-262-107-313-000-0000-000	Salaries of Non-instructional Aides	\$ 15,024	\$ 16,238	\$ 12,613	\$ 3,625
Total Undist. Expend. - Custodial Services		\$ 65,272	\$ 21,361	\$ 17,736	\$ 3,625
Undist. Expend. - Security					
15-000-266-100-313-000-0000-000	Salaries	\$ 54,837	\$ 55,762	\$ 55,762	\$ -
Total Undist. Expend. - Security		\$ 54,837	\$ 55,762	\$ 55,762	\$ -
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 120,109	\$ 77,123	\$ 73,498	\$ 3,625
UNALLOCATED BENEFITS					
15-000-291-220-313-000-0000-000	Social Security Contributions	\$ 43,792	\$ 47,474	\$ 47,474	\$ -
15-000-291-249-313-000-0000-000	Other Retirement Contributions - Regular	\$ 24,331	\$ 41,457	\$ 41,457	\$ -
15-000-291-270-313-000-0000-000	Health Benefits	\$ 1,281,837	\$ 1,281,837	\$ 1,281,837	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,349,960	\$ 1,370,768	\$ 1,370,768	\$ -
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,349,960	\$ 1,370,768	\$ 1,370,768	\$ -
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,144,780	\$ 2,145,735	\$ 2,131,694	\$ 14,041
TOTAL CURRENT EXPENDITURES		\$ 5,802,374	\$ 5,811,457	\$ 5,771,149	\$ 40,308
TOTAL SCHOOL BASED EXPENDITURES		\$ 5,802,374	\$ 5,811,457	\$ 5,771,149	\$ 40,308
Other Financing Sources:					
	Operating Transfer In	\$ 5,802,374	\$ 5,811,457	\$ 5,771,149	\$ 40,308
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 5,802,374	\$ 5,811,457	\$ 5,771,149	\$ 40,308
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

**PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>School: No. 316 New Roberto Clemente</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
REGULAR PROGRAMS - INSTRUCTION					
Regular Programs - Instruction:					
15-120-100-101-316-000-0000-000	Grades 1-5 - Salaries of Teachers	\$ -	\$ 52,865	\$ 39,649	\$ 13,216
15-130-100-101-316-000-0000-000	Grades 6-8 - Salaries of Teachers	\$ 2,185,076	\$ 1,957,358	\$ 1,955,797	\$ 1,561
15-130-100-101-316-056-0000-000	Grades 6-8 - Salaries of Teachers	\$ -	\$ 2,000	\$ 1,539	\$ 461
Regular Programs - Undistributed Instruction					
15-190-100-610-316-000-0000-000	General Supplies	\$ 36,340	\$ 36,340	\$ 35,579	\$ 761
TOTAL REGULAR PROGRAMS - INSTRUCTION		\$ 2,221,416	\$ 2,048,563	\$ 2,032,563	\$ 16,000
SPECIAL EDUCATION - INSTRUCTION					
Learning and/or Language Disabilities:					
15-204-100-101-316-000-0000-000	Salaries of Teachers	\$ 279,033	\$ 279,033	\$ 274,767	\$ 4,266
15-204-100-106-316-000-0000-000	Other Salaries for Instruction	\$ 130,517	\$ 137,545	\$ 137,274	\$ 271
Total Learning and/or Language Disabilities		\$ 409,550	\$ 416,578	\$ 412,041	\$ 4,537
Resource Room/Resource Center:					
15-213-100-101-316-000-0000-000	Salaries of Teachers	\$ 558,370	\$ 492,229	\$ 487,684	\$ 4,545
Total Resource Room/Resource Center		\$ 558,370	\$ 492,229	\$ 487,684	\$ 4,545
TOTAL SPECIAL EDUCATION - INSTRUCTION		\$ 967,920	\$ 908,807	\$ 899,726	\$ 9,082
Bilingual Education - Instruction					
15-240-100-101-316-000-0000-000	Salaries of Teachers	\$ 1,302,900	\$ 1,135,081	\$ 1,133,664	\$ 1,418
Total Bilingual Education - Instruction		\$ 1,302,900	\$ 1,135,081	\$ 1,133,664	\$ 1,418
School-Spon. Cocurricular Actvts. - Inst.					
15-401-100-100-316-053-0000-000	Salaries	\$ 12,240	\$ 12,240	\$ 11,224	\$ 1,016
15-401-100-600-316-000-0000-000	Supplies and Materials	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total School-Spon. Cocurricular Actvts. - Inst.		\$ 13,240	\$ 13,240	\$ 11,224	\$ 2,016
Before/After School Programs - Instruction					
15-421-100-101-316-053-0000-000	Salaries of Teachers	\$ 1,360	\$ 1,360	\$ 846	\$ 514
Total Before/After School Programs - Instruction		\$ 1,360	\$ 1,360	\$ 846	\$ 514
Total Before/After School Programs		\$ 1,360	\$ 1,360	\$ 846	\$ 514
Total Instruction and At-Risk Programs		\$ 4,506,836	\$ 4,107,051	\$ 4,078,022	\$ 29,029
Undistributed Expenditures - Health Services					
15-000-213-100-316-000-0000-000	Salaries	\$ 65,000	\$ 96,867	\$ 96,867	\$ -
Total Undistributed Expenditures - Health Services		\$ 65,000	\$ 96,867	\$ 96,867	\$ -
Undist. Expend. - Guidance Services					
15-000-218-104-316-000-0000-000	Salaries of Other Professional Staff	\$ 250,921	\$ 189,893	\$ 189,893	\$ -
15-000-218-104-316-053-0000-000	Other Salaries	\$ 1,360	\$ 1,360	\$ 1,360	\$ -
Total Undist. Expend. - Guidance Services		\$ 252,281	\$ 191,253	\$ 191,253	\$ -

PATERSON PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>School: No. 316 New Roberto Clemente</u>		<u>Original</u>	<u>Final</u>		<u>Variance</u>
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
Undist. Expend. - Improvement of Inst. Serv.					
15-000-221-320-316-000-0000-000	Purchased Prof- Educational Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total Undist. Expend. - Improvement of Inst. Serv.		\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Undist. Expend. - Support Serv. - School Admin.					
15-000-240-103-316-000-0000-000	Salaries of Principals/Assistant Principals/Program Directors	\$ 496,511	\$ 496,511	\$ 496,511	\$ -
15-000-240-105-316-000-0000-000	Salaries of Secretarial and Clerical Assistants	\$ 147,803	\$ 150,389	\$ 149,448	\$ 941
15-000-240-580-316-000-0000-000	Other Purchased Services (400-500 series)	\$ 2,000	\$ -	\$ -	\$ -
Total Undist. Expend. - Support Serv. - School Admin.		\$ 646,314	\$ 646,900	\$ 645,959	\$ 941
Undist. Expend. - Custodial Services					
15-000-262-100-316-000-0000-000	Salaries	\$ 61,475	\$ 61,475	\$ 61,475	\$ -
15-000-262-107-316-000-0000-000	Salaries of Non-instructional Aides	\$ 62,084	\$ 43,141	\$ 29,315	\$ 13,827
Total Undist. Expend. - Custodial Services		\$ 123,559	\$ 104,616	\$ 90,790	\$ 13,827
Undist. Expend. - Security					
15-000-266-100-316-000-0000-000	Salaries	\$ 50,687	\$ 51,612	\$ 51,612	\$ -
15-000-266-610-316-000-0000-000	General Supplies	\$ 1,000	\$ 1,000	\$ 988	\$ 12
Total Undist. Expend. - Security		\$ 51,687	\$ 52,612	\$ 52,600	\$ 12
Total Undist. Expend. - Oper. & Maint. Of Plant		\$ 175,246	\$ 157,228	\$ 143,390	\$ 13,839
Undist. Expend. - Student Transportation Serv.					
15-000-270-512-316-000-0000-000	Sal. For Pup. Trans. (Other than Bet. Home and School)	\$ 5,000	\$ 5,000	\$ 4,598	\$ 402
Total Undist. Expend. - Student Transportation Serv.		\$ 5,000	\$ 5,000	\$ 4,598	\$ 402
UNALLOCATED BENEFITS					
15-000-291-220-316-000-0000-000	Social Security Contributions	\$ 51,776	\$ 51,776	\$ 48,424	\$ 3,352
15-000-291-249-316-000-0000-000	Other Retirement Contributions - Regular	\$ 49,194	\$ 53,994	\$ 53,994	\$ -
15-000-291-270-316-000-0000-000	Health Benefits	\$ 1,545,287	\$ 1,545,287	\$ 1,545,287	\$ -
TOTAL UNALLOCATED BENEFITS		\$ 1,646,257	\$ 1,651,057	\$ 1,647,705	\$ 3,352
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		\$ 1,646,257	\$ 1,651,057	\$ 1,647,705	\$ 3,352
Undistributed Expenditures - Food Services					
	Transfers to Cover Deficit (Enterprise Fund)	0	0	0	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$ 2,800,098	\$ 2,758,305	\$ 2,739,772	\$ 18,533
TOTAL CURRENT EXPENDITURES		\$ 7,306,934	\$ 6,865,356	\$ 6,817,794	\$ 47,562
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction:					
15-130-100-730-316-000-0000-000	Grades 6-8	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Total Equipment		\$ 5,000	\$ 5,000	\$ -	\$ 5,000
TOTAL CAPITAL OUTLAY		\$ 5,000	\$ 5,000	\$ -	\$ 5,000
TOTAL SCHOOL BASED EXPENDITURES		\$ 7,311,934	\$ 6,870,356	\$ 6,817,794	\$ 52,562
Other Financing Sources:					
	Operating Transfer In	\$ 7,311,934	\$ 6,870,356	\$ 6,817,794	\$ 52,562
	Operating Transfer Out:				
	Transfer to Food Service Fund - Board Contribution	\$ -	\$ -	\$ -	\$ -
	Capital Leases (non-budgeted)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources		\$ 7,311,934	\$ 6,870,356	\$ 6,817,794	\$ 52,562
Excess (Deficiency) of Other Financing Sources Over					
	(Under) Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1			\$ -	\$ -	\$ -
Fund Balance, June 30		\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>231</u>	<u>231</u>	<u>238</u>	<u>241</u>	<u>241</u>	<u>242</u>	<u>Total</u>
	Title I Part A	Title I - Additional	Title ISIA	Title III	Title III	Title III	Carried
	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	Forward
Total Brought Forward (Ex. E-1a)	18,602,854	90,250	1,430,206	1,079,052	201,726	84,082,521	
REVENUES							
Local Sources	122,778					122,778	
State Sources	49,401,172					49,401,172	
Federal Sources	13,154,483	90,250	1,430,206	1,079,052	201,726	34,558,570	
Total Revenues	62,678,433	90,250	1,430,206	1,079,052	201,726	84,082,521	
EXPENDITURES							
Instruction							
Salaries of Teachers	1,568,298	2,100	301,244	-	-	7,256,418	
Other Salaries for Instruction	1,813,674		-			1,813,674	
Purchased Professional - Educational Services	153,289	18,000	-			181,289	
Purchased Professional and Technical Services	1,197,368	13,481	48,675	137,146	20,080	1,590,884	
Other Purchased Services (400-500 series)	835,010	38,508	766,941		64,948	1,780,482	
General Supplies	12,566					12,566	
Textbooks	2,896,613					2,896,613	
Tuition	20,658					20,658	
Other Objects	41,788					41,788	
Total Instruction	1,869,295	72,089	1,116,860	137,146	85,028	15,594,372	
Support Services							
Salaries of Other Professional Staff	818,580		17,533			4,409,059	
Salaries of Supervisors of Instruction	2,912,158				68,701	3,691,914	
Salaries of Secretarial and Clerical Asst.	131,505					407,564	
Other Salaries	910,399					910,399	
Personal Services - Employee Benefits	2,694,969	161	159,406		47,998	7,506,067	
Purchased Educational Services - Contracted Pre-K							
Purchased Professional - Educational Services	835,724	18,000	136,406	27,600		40,445,284	
Other Purchased Professional Services	39,427,554					25,220	
Purchased Technical Services	25,220					-	
Rentals	5,590					5,590	
Contr. Serv.-Trans. (Field Trips)	23,774					69,883	
Travel	62,874	46,109				89,690	
Other Purchased Services (400-500 series)	250,340	26,816				532,475	
Supplies & Materials	297,982	282,135				368,098	
Indirect Costs	47,821	69,432			684	47,821	
Other Objects	97,761	33,692				131,453	
Total Support Services	7,851,121	18,161	313,345	28,284	116,699	58,640,518	

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>231</u>	<u>231</u>	<u>238</u>	<u>241</u>	<u>241</u>	<u>242</u>	Total
	Title I Part A	Title I - Additional	Title I SIA	Title III	Title III	Title III	Carried
	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	Forward
Total Brought Forward (Ex. E-1a)	-	-	-	-	-	-	-
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services							
Building	-	-	-	-	-	-	-
Instructional Equipment	51,572	-	-	-	-	-	51,572
Noninstructional Equipment	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Services	51,572	-	-	-	-	-	51,572
Transfer to Charter Schools	-	-	-	-	-	-	-
Sub-Total Expenditures	62,678,433	90,250	1,430,206	-	165,430	201,726	74,286,462
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs	-	-	-	-	(913,622)	-	(9,796,059)
Contribution to School Based Budgets	-	-	-	-	(913,622)	-	(9,796,059)
Sub-Total Other Financing Sources (Uses)	-	-	-	-	1,079,052	201,726	84,082,521
Total Outflows	62,678,433	90,250	1,430,206	-	1,079,052	201,726	84,082,521
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	-	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>250</u>		<u>253</u>		<u>270</u>		<u>280</u>		<u>378</u>	
	Total Brought Forward (Ex. E-1b)	Basic 2018-2019	IDEA Preschool 2018-2019	IDEA 2018-2019	Title II, Part A 2018-2019	Title IV, Student Support & Academy 2018-2019	Carl D. Perkins 2018-2019			
REVENUES										
Local Sources	\$ 122,778									
Slate Sources	49,401,172									
Federal Sources	5,794,851	6,772,403	165,817		102,799	10,158		308,455		
Total Revenues	55,318,802	6,772,403	165,817		102,799	10,158		308,455		
EXPENDITURES										
Instruction										
Salaries of Teachers	4,902,832			478,885						3,060
Other Salaries for Instruction	1,813,674									
Purchased Professional - Educational Services	-									
Purchased Professional and Technical Services	138,355									14,934
Other Purchased Services (400-500 series)	1,193,468									3,900
General Supplies	409,918			194,939						210,580
Textbooks	12,566									
Tuition	-			2,896,613						
Other Objects	19,285									1,373
Total Instruction	8,490,097			3,570,437						233,847
Support Services										
Salaries of Other Professional Staff	3,275,830			176,010					52,405	
Salaries of Supervisors of Instruction	779,756									
Salaries of Secretarial and Clerical Asst.	270,928			5,131						
Other Salaries	466,766			388,893			54,740			
Personal Services - Employee Benefits	4,366,817			228,284			4,188		4,009	234
Purchased Educational Services - Contracted Pre-K	-									
Purchased Professional - Educational Services	37,090,009			2,252,357			55,530		19,500	10,158
Other Purchased Professional Services	25,220									
Purchased Technical Services	-									
Rentals	5,590									
Contr. Serv.-Trans. (Field Trips)	16,455			5,284			2,035			123
Travel	19,758			42,992						9,433
Other Purchased Services (400-500 series)	240,906									
Supplies & Materials	141,099			100,247			29,750		26,886	
Indirect Costs	32,319									15,502
Other Objects	97,251			510						
Total Support Services	46,828,705			3,199,709			146,243		102,799	10,158

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>250</u>		<u>253</u>	<u>270</u>	<u>280</u>	<u>378</u>
	Total Brought Forward (Ex. E-1b)	Basic 2018-2019	IDEA Preschool 2018-2019	Title II, Part A 2018-2019	Title IV, Student Support & Academy 2018-2019	Carl D. Perkins 2018-2019
EXPENDITURES (CONT'D):						
Facilities Acquisition and Construction Services						
Building	-					49,315
Instructional Equipment	-	2,256				
Noninstructional Equipment	-					
Total Facilities Acquisition and Construction Services	-	2,256	-	-	-	49,315
Transfer to Charter Schools	-	-	-	-	-	-
Sub-Total Expenditures	55,318,802	6,772,403	165,817	102,799	10,158	308,455
OTHER FINANCING SOURCES (USES)						
Transfer In from General Fund-Preschool Programs	-					
Contribution to School Based Budgets	-					
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-
Total Outflows	55,318,802	6,772,403	165,817	102,799	10,158	308,455
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	451			455			456			Total
	Total Brought Forward (Ex. E-1c)	PCWD NJYC 2018-0019	PCWD NJYC 2017-2018	SIG 2018-0019	SIG 2017-2018	SIG 2018-0019	SIG 2017-2018	SIG 2017-2018	Forward	
REVENUES										
Local Sources	122,778								122,778	
State Sources	49,401,172								49,401,172	
Federal Sources	2,766,280	277,514	16,160			1,035,669	162,842		5,794,851	
Total Revenues	52,290,231	277,514	16,160			1,035,669	162,842		55,318,802	
EXPENDITURES										
Instruction										
Salaries of Teachers	3,719,350	121,149				521,988	400		4,902,832	
Other Salaries for Instruction	1,685,197					32,498	19,868		1,813,674	
Purchased Professional - Educational Services										
Purchased Professional and Technical Services	138,355								138,355	
Other Purchased Services (400-500 series)	1,167,019					22,954			1,193,468	
General Supplies	299,640	10,509	6,000			45,887			409,918	
Textbooks	12,566								12,566	
Tuition										
Other Objects	14,094					2,263			19,285	
Total Instruction	7,036,221	131,658	6,000			625,590	20,268		8,490,097	
Support Services										
Salaries of Other Professional Staff	2,573,461					144,813			3,275,830	
Salaries of Supervisors of Instruction	641,167					33,589			779,756	
Salaries of Secretarial and Clerical Asst.	237,972	32,926					30		270,928	
Other Salaries	463,566	3,200							466,766	
Personal Services - Employee Benefits	3,742,608	104,625				211,309			4,366,817	
Purchased Educational Services - Contracted Pre-K										
Purchased Professional - Educational Services	37,070,259					5,250			37,090,009	
Other Purchased Professional Services	25,220								25,220	
Purchased Technical Services										
Rentals	5,590								5,590	
Contr. Serv.-Trans. (Field Trips)	16,455								16,455	
Travel	19,577						181		19,758	
Other Purchased Services (400-500 series)	232,506						2,000		240,906	
Supplies & Materials	134,204		2,314						141,099	
Indirect Costs	32,319					2,363			32,319	
Other Objects	59,107	5,105	7,846			12,755			97,251	
Total Support Services	45,254,010	145,856	10,160			410,079	142,575		46,828,705	

continued

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	451		455		456		Total
	PCWD NJYC 2018-0019	PCWD NJYC 2017-2018	SIG 2018-0019	SIG 2017-2018	SIG 2018-0019	SIG 2017-2018	
Total Brought Forward (Ex. E-1c)							Forward
EXPENDITURES (CONTD):							
Facilities Acquisition and Construction Services							
Building	-	-	-	-	-	-	-
Instructional Equipment	-	-	-	-	-	-	-
Noninstructional Equipment	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-
Transfer to Charter Schools	-	-	-	-	-	-	-
Sub-Total Expenditures	52,290,231	16,160	1,230,616	162,842	1,035,669	305,770	55,318,802
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs	-	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Total Outflows	52,290,231	16,160	1,230,616	162,842	1,035,669	305,770	55,318,802
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	-	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Total Brought Forward (Ex. E-1d)	472		473		474		Total Carried Forward
		Full Service Community School	Full Service FIE Community	2018-2019	2017-2018	21st Century CCLC	2017-2018	
REVENUES								
Local Sources	\$ 122,778							122,778
State Sources	49,401,172							49,401,172
Federal Sources	1,512,294	269,322	372,129	96,583		402,659	113,294	2,766,280
Total Revenues	51,036,245	269,322	372,129	96,583		402,659	113,294	52,290,231
EXPENDITURES								
Instruction								
Salaries of Teachers	3,595,342	-				94,547	29,461	3,719,350
Other Salaries for Instruction	1,623,336					48,057	13,804	1,685,197
Purchased Professional - Educational Services	-							-
Purchased Professional and Technical Services	108,555					29,800		138,355
Other Purchased Services (400-500 series)	1,149,519					-	17,500	1,167,019
General Supplies	276,609	1,976				17,214	3,840	299,640
Textbooks	12,566							12,566
Tuition	-							-
Other Objects	11,259						2,835	14,094
Total Instruction	6,777,186	1,976	-	-	-	189,618	67,440	7,036,221
Support Services								
Salaries of Other Professional Staff	2,442,127		7,829			98,616	24,889	2,573,461
Salaries of Supervisors of Instruction	641,167							641,167
Salaries of Secretarial and Clerical Asst.	237,972							237,972
Other Salaries	463,566							463,566
Personal Services - Employee Benefits	3,689,829		599			43,558	8,622	3,742,608
Purchased Educational Services - Contracted Pre-K	-							-
Purchased Professional - Educational Services	36,305,306	267,346	344,104	96,583		55,670	1,250	37,070,259
Other Purchased Professional Services	25,220							25,220
Purchased Technical Services	-							-
Rentals	5,590							5,590
Contr. Serv.-Trans. (Field Trips)	16,455							16,455
Travel	15,540		3,653			290	93	19,577
Other Purchased Services (400-500 series)	222,500					3,686	6,320	232,506
Supplies & Materials	134,204							134,204
Indirect Costs	475		15,943			11,221	4,680	32,319
Other Objects	59,107							59,107
Total Support Services	44,259,058	267,346	372,129	96,583	-	213,041	45,854	45,254,010

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	472		473		474		Total Carried Forward
	Total Brought Forward (Ex. E-1d)	Full Service Community School	Full Service FIE Community 2018-2019	2017-2018	21st Century CCLC 2018-2019	2017-2018	
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services							
Building	-						-
Instructional Equipment	-						-
Noninstructional Equipment	-						-
Total Facilities Acquisition and Construction Services	-						-
Transfer to Charter Schools	-						-
Sub-Total Expenditures	51,036,245	269,322	372,129	96,583	402,659	113,294	52,290,231
OTHER FINANCING SOURCES (USES)							
Transfer In from General Fund-Preschool Programs	-						-
Contribution to School Based Budgets	-						-
Sub-Total Other Financing Sources (Uses)	-						-
Total Outflows	51,036,245	269,322	372,129	96,583	402,659	113,294	52,290,231
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -						-

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>620</u>	<u>621</u>	<u>218</u>	<u>432</u>	<u>501</u>	Total	
	Adult Educ	Adult Ed	Preschool	P-TECH Grant	Non Public	Total	
	NJYC	Basic Skills	Education Aid	Panther	Textbooks	Carried	
	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	Forward	
REVENUES	Total Brought Forward (Ex. E-1e)	Adult Educ NJYC 2018-2019	Adult Ed Basic Skills 2018-2019	Preschool Education Aid 2018-2019	P-TECH Grant Panther 2018-2019	Non Public Textbooks 2018-2019	Total Carried Forward
Local Sources	122,778					122,778	
State Sources	979,069	31,974		48,377,563		12,566	49,401,172
Federal Sources	-		1,504,300		7,994		1,512,294
Total Revenues	1,101,847	31,974	1,504,300	48,377,563	7,994	12,566	51,036,245
EXPENDITURES							
Instruction							
Salaries of Teachers	409,969	13,600	464,887	2,706,885			3,595,342
Other Salaries for Instruction	-			1,623,336			1,623,336
Purchased Professional - Educational Services	-						-
Purchased Professional and Technical Services	108,555						108,555
Other Purchased Services (400-500 series)	11,045			1,138,474			1,149,519
General Supplies	73,373	240	86,016	116,981			276,609
Textbooks	-					12,566	12,566
Tuition	-						-
Other Objects	11,259						11,259
Total Instruction	614,201	13,840	550,903	5,585,676	-	12,566	6,777,186
Support Services							
Salaries of Other Professional Staff	14,905			2,421,597	5,625		2,442,127
Salaries of Supervisors of Instruction	-		9,090	632,077			641,167
Salaries of Secretarial and Clerical Asst.	64,605		14,471	158,896			237,972
Other Salaries	37,400	16,800	14,120	395,247			463,566
Personal Services - Employee Benefits	180,655	1,040	239,443	3,268,261	430		3,689,829
Purchased Educational Services - Contracted Pre-K	91,431						-
Purchased Professional - Educational Services	25,220			35,542,235	-		36,305,306
Other Purchased Professional Services	-						25,220
Purchaseed Technical Services	-						-
Rentals	-			5,590			5,590
Confr. Serv.-Trans. (Field Trips)	1,550		4,200	10,705			16,455
Travel	432			15,108			15,540
Other Purchased Services (400-500 series)	-	294			1,939		222,500
Supplies & Materials	12,300			220,267			134,204
Indirect Costs	475			121,904			475
Other Objects	58,674		433				59,107
Total Support Services	487,646	18,134	953,397	42,791,887	7,994	-	44,259,058

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>620</u>	<u>621</u>	<u>218</u>	<u>432</u>	<u>501</u>	Total
	Adult Educ	Adult Ed	Preschool	P-TECH Grant	Non Public	Total
	NJYC	Basic Skills	Education Aid	Panther	Textbooks	Carried
	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	Forward
EXPENDITURES (CONTD):						
Facilities Acquisition and Construction Services	-	-	-	-	-	-
Building	-	-	-	-	-	-
Instructional Equipment	-	-	-	-	-	-
Noninstructional Equipment	-	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-
Transfer to Charter Schools	-	-	-	-	-	-
Sub-Total Expenditures	1,101,847	1,504,300	48,377,563	7,994	12,566	51,036,245
OTHER FINANCING SOURCES (USES)						
Transfer In from General Fund-Preschool Programs	-	-	-	-	-	-
Contribution to School Based Budgets	-	-	-	-	-	-
Sub-Total Other Financing Sources (Uses)	-	-	-	-	-	-
Total Outflows	1,101,847	1,504,300	48,377,563	7,994	12,566	51,036,245
Excess (Deficiency) of Revenues Over (Under)						
Expenditures and Other Financing Sources (Uses)	\$ -	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Total Brought Forward (Ex. E-1f)	502		503		505		506		507		508		Total Carried Forward
		N.J. Nonpublic Compensatory 2018-2019	N.J. Nonpublic Auxiliary Services Ch. 192 2018-2019	English as a 2018-2019	Transportation 2018-2019	N.J. Nonpublic Supplemental 2018-2019	Nonpublic Handicapped Exam & Class 2018-2019	Corrective 2018-2019						
REVENUES														
Local Sources	122,778													122,778
State Sources	803,822	96,173	14,443	8,245		14,908		41,477						979,069
Federal Sources	-													-
Total Revenues	926,601	96,173	14,443	8,245		14,908		41,477						1,101,847
EXPENDITURES														
Instruction														
Salaries of Teachers	409,969													409,969
Other Salaries for Instruction	-													-
Purchased Professional - Educational Services	-													-
Purchased Professional and Technical Services	6,450	89,422	12,683	8,245										108,555
Other Purchased Services (400-500 series)	2,800													11,045
General Supplies	73,373													73,373
Textbooks	-													-
Tuition	-													-
Other Objects	11,259													11,259
Total Instruction	503,851	89,422	12,683	8,245										614,201
Support Services														
Salaries of Other Professional Staff	14,905													14,905
Salaries of Supervisors of Instruction	-													-
Salaries of Secretarial and Clerical Asst.	64,605													64,605
Other Salaries	37,400													37,400
Personal Services - Employee Benefits	180,655													180,655
Purchased Educational Services - Contracted Pre-K	-													-
Purchased Professional - Educational Services	35,045													35,045
Other Purchased Professional Services	25,220								14,908		41,477			25,220
Purchased Technical Services	-													-
Rentals	-													-
Contr. Serv.-Trans. (Field Trips)	1,550													1,550
Travel	432													432
Other Purchased Services (400-500 series)	-													-
Supplies & Materials	12,300													12,300
Indirect Costs	475													475
Other Objects	50,163	6,751	1,760	-										58,674
Total Support Services	422,750	6,751	1,760	-					14,908		41,477			487,646

continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Total Brought Forward (Ex. E-1f)	502		503		505		506		507		508		Total Carried Forward
		N.J. Nonpublic Compensatory 2018-2019	N.J. Nonpublic Auxiliary Services Ch. 192 2018-2019	English as a 2018-2019	Transportation 2018-2019	N.J. Nonpublic Supplemental 2018-2019	Exam & Class 2018-2019	Corrective 2018-2019						
EXPENDITURES (CONT'D):														
Facilities Acquisition and Construction Services														
Building	-													-
Instructional Equipment	-													-
Noninstructional Equipment	-													-
Total Facilities Acquisition and Construction Services	-													-
Transfer to Charter Schools	-													-
Sub-Total Expenditures	926,601	96,173	14,443	8,245	14,908	41,477	-							1,101,847
OTHER FINANCING SOURCES (USES)														
Transfer In from General Fund-Preschool Programs	-													-
Contribution to School Based Budgets	-													-
Sub-Total Other Financing Sources (Uses)	-													-
Total Outflows	926,601	96,173	14,443	8,245	14,908	41,477	-							1,101,847
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Total Brought Forward (Ex. E-1f)	509 Nonpublic Nursing 2018-2019	510 Nonpublic Technology 2018-2019	511 Nonpublic SECURITY 2018-2019	604 Adult Ed Workforce 2018-2019	605 Adult Ed. NJYC 2018-2019	Total Carried Forward
REVENUES							
Local Sources	\$ 122,778					122,778	
State Sources	465,000	25,220	8,870	35,664	130,000	139,069	803,822
Federal Sources	-						
Total Revenues	587,778	25,220	8,870	35,664	130,000	139,069	926,601
EXPENDITURES							
Instruction							
Salaries of Teachers	275,721				98,629	35,619	409,969
Other Salaries for Instruction	-						
Purchased Professional - Educational Services	-						
Purchased Professional and Technical Services	6,450						6,450
Other Purchased Services (400-500 series)	2,800						2,800
General Supplies	24,770		8,870	35,664		4,069	73,373
Textbooks	-						
Tuition	-						
Other Objects	11,259						11,259
Total Instruction	321,000		8,870	35,664	98,629	39,688	503,851
Support Services							
Salaries of Other Professional Staff	14,905						14,905
Salaries of Supervisors of Instruction	-						
Salaries of Secretarial and Clerical Asst.	21,950					42,655	64,605
Other Salaries	37,400						37,400
Personal Services - Employee Benefits	92,558				31,371	56,726	180,655
Purchased Educational Services - Contracted Pre-K	-						
Purchased Professional - Educational Services	35,045						35,045
Other Purchased Professional Services	-	25,220					25,220
Purchased Technical Services	-						
Rentals	-						
Contr. Serv.-Trans. (Field Trips)	1,550						1,550
Travel	432						432
Other Purchased Services (400-500 series)	-						
Supplies & Materials	12,300						12,300
Indirect Costs	475						475
Other Objects	50,163						50,163
Total Support Services	266,778	25,220	-	-	31,371	99,381	422,750

continued

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	509	510	511	604	605	
Total Brought Forward (Ex. E-1b)	Nonpublic Nursing 2018-2019	Nonpublic Technology 2018-2019	Nonpublic SECURITY 2018-2019	Adult Ed Workforce 2018-2019	Adult Ed. NJYC 2018-2019	Total Carried Forward
EXPENDITURES (CONT'D):						
Facilities Acquisition and Construction Services						
Building						-
Instructional Equipment						-
Noninstructional Equipment						-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-
Transfer to Charter Schools						
	-	-	-	-	-	-
Sub-Total Expenditures	587,778	25,220	8,870	130,000	139,069	926,601
OTHER FINANCING SOURCES (USES)						
Sub-Total Other Financing Sources (Uses)						
	-	-	-	-	-	-
Total Outflows	587,778	25,220	8,870	130,000	139,069	926,601
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	-	-	-	-	-

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>606</u>	<u>004</u>	<u>011</u>	<u>32</u>	Total
	NJYC	BESTBUY	Taub	TARGET	Carried
	2018-2019	COMM. NSW	Foundation	FIELDTRIP 040	Forward
	2018-2019	2018-2019	2018-2019	2018-2019	Forward
REVENUES					
Local Sources	57,116	2,500	62,463	700	122,778
State Sources	-	465,000			465,000
Federal Sources	-				-
Total Revenues	57,116	465,000	62,463	700	587,778
EXPENDITURES					
Instruction					
Salaries of Teachers	3,500	272,221			275,721
Other Salaries for Instruction	-				-
Purchased Professional - Educational Services	-				-
Purchased Professional and Technical Services	6,450				6,450
Other Purchased Services (400-500 series)	-	2,800			2,800
General Supplies	19,545	2,025		700	24,770
Textbooks	-				-
Tuition	-				-
Other Objects	-	11,259			11,259
Total Instruction	29,495	288,305	-	700	321,000
Support Services					
Salaries of Other Professional Staff	-	14,905			14,905
Salaries of Supervisors of Instruction	-				-
Salaries of Secretarial and Clerical Asst.	-	21,950			21,950
Other Salaries	-	37,400			37,400
Personal Services - Employee Benefits	268	92,290			92,558
Purchased Educational Services - Contracted Pre-K	-				-
Purchased Professional - Educational Services	27,352	7,693			35,045
Other Purchased Professional Services	-				-
Purchased Technical Services	-				-
Rentals	-				-
Confr. Serv.-Trans. (Field Trips)	-	1,550			1,550
Travel	-	432			432
Other Purchased Services (400-500 series)	-		12,300		12,300
Supplies & Materials	-				475
Indirect Costs	-	475			475
Other Objects	-		50,163		50,163
Total Support Services	27,620	176,695	62,463	-	266,778

continued

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	606	004	011	32	
Total Brought Forward (Ex. E-1f)	NJYC 2018-2019	BESTBUY COMM. NSW 2018-2019	Taub Foundation 2018-2019	TARGET FIELDTRIP 040 2018-2019	Total Carried Forward
EXPENDITURES (CONTD):					
Facilities Acquisition and Construction Services					
Building	-				-
Instructional Equipment	-				-
Noninstructional Equipment	-				-
Total Facilities Acquisition and Construction Services	-				-
Transfer to Charter Schools	-				-
Sub-Total Expenditures	57,116	2,500	62,463	700	587,778
OTHER FINANCING SOURCES (USES)					
Transfer In from General Fund-Preschool Programs	-				-
Contribution to School Based Budgets	-				-
Sub-Total Other Financing Sources (Uses)	-				-
Total Outflows	57,116	2,500	62,463	700	587,778
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	-	-	-	-

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	48 NAILLOMI SCHOLARSHIP JFK 2018-2019	050 Passaic County Cultural & Her. 2017-2018	052 Senator Frank Lautenberg 2018-2019	052 Senator Frank Lautenberg 2018-2019	55 VOYA Unsung Heroes- JFK 2018-2019	Total Carried Forward
REVENUES						
Local Sources	42,133	6,450	6,885	6,885	1,648	57,116
State Sources	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-
Total Revenues	42,133	6,450	6,885	6,885	1,648	57,116
EXPENDITURES						
Instruction						
Salaries of Teachers	-	-	3,500	3,500	-	3,500
Other Salaries for Instruction	-	-	-	-	-	-
Purchased Professional - Educational Services	-	6,450	-	-	-	6,450
Purchased Professional and Technical Services	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	3,117	3,117	1,648	19,545
General Supplies	14,781	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Tuition	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-
Total Instruction	14,781	6,450	6,617	6,617	1,648	29,495
Support Services						
Salaries of Other Professional Staff	-	-	-	-	-	-
Salaries of Supervisors of Instruction	-	-	-	-	-	-
Salaries of Secretarial and Clerical Asst.	-	-	-	-	-	-
Other Salaries	-	-	268	268	-	268
Personal Services - Employee Benefits	-	-	-	-	-	-
Purchased Educational Services - Contracted Pre-K	-	-	-	-	-	-
Purchased Professional - Educational Services	27,352	-	-	-	-	27,352
Other Purchased Professional Services	-	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Contr. Serv.-Trans. (Field Trips)	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Indirect Costs	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-
Total Support Services	27,352	-	268	268	-	27,620
						continued

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>48</u>	<u>050</u>	<u>052</u>	<u>052</u>	<u>55</u>	
Total Brought Forward (Ex. E-1g)	NAILLOMI SCHOLARSHIP JFK 2018-2019	Passaic County Cultural & Her. 2017-2018	Senator Frank Lautenberg 2018-2019	Senator Frank Lautenberg 2018-2019	VOYA Unsung Heroes-JFK 2018-2019	Total Carried Forward
EXPENDITURES (CONTD):						
Facilities Acquisition and Construction Services						
Building	-					-
Instructional Equipment	-					-
Noninstructional Equipment	-					-
Total Facilities Acquisition and Construction Services	-					-
Transfer to Charter Schools	-					-
Sub-Total Expenditures	<u>42,133</u>	<u>-</u>	<u>-</u>	<u>6,885</u>	<u>1,648</u>	<u>57,116</u>
OTHER FINANCING SOURCES (USES)						
Transfer In from General Fund-Preschool Programs	-					-
Contribution to School Based Budgets	-					-
Sub-Total Other Financing Sources (Uses)	-					-
Total Outflows	<u>42,133</u>	<u>-</u>	<u>-</u>	<u>6,885</u>	<u>1,648</u>	<u>57,116</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>6,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>56</u>	<u>068</u>	<u>Total</u>
	<u>TRAVELERS</u>	<u>Delta</u>	<u>Carried</u>
	<u>GRANT # 15</u>	<u>2017-2018</u>	<u>Forward</u>
	<u>2018-2019</u>	<u>2017-2018</u>	<u>Forward</u>
REVENUES			
Local Sources	\$ 14,781	27,352	42,133
State Sources	-	-	-
Federal Sources	-	-	-
Total Revenues	14,781	27,352	42,133
EXPENDITURES			
Instruction			
Salaries of Teachers	-	-	-
Other Salaries for Instruction	-	-	-
Purchased Professional - Educational Services	-	-	-
Purchased Professional and Technical Services	-	-	-
Other Purchased Services (400-500 series)	-	-	-
General Supplies	14,781	-	14,781
Textbooks	-	-	-
Tuition	-	-	-
Other Objects	-	-	-
Total Instruction	14,781	-	14,781
Support Services			
Salaries of Other Professional Staff	-	-	-
Salaries of Supervisors of Instruction	-	-	-
Salaries of Secretarial and Clerical Asst.	-	-	-
Other Salaries	-	-	-
Personal Services - Employee Benefits	-	-	-
Purchased Educational Services - Contracted Pre-K	-	-	-
Purchased Professional - Educational Services	-	27,352	27,352
Other Purchased Professional Services	-	-	-
Purchased Technical Services	-	-	-
Rentals	-	-	-
Contr. Serv. - Trans. (Field Trips)	-	-	-
Travel	-	-	-
Other Purchased Services (400-500 series)	-	-	-
Supplies & Materials	-	-	-
Indirect Costs	-	-	-
Other Objects	-	-	-
Total Support Services	-	27,352	27,352

continued

PATERSON PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>56</u>	<u>068</u>	<u>Total</u>
	TRAVELERS GRANT # 15 2018-2019	Delta 2017-2018	Carried Forward
EXPENDITURES (CONT'D):			
Facilities Acquisition and Construction Services			
Building	-	-	-
Instructional Equipment	-	-	-
Noninstructional Equipment	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-
Sub-Total Expenditures	14,781	27,352	42,133
OTHER FINANCING SOURCES (USES)			
Financing Sources (Uses)	-	-	-
Total Outflows	14,781	27,352	42,133
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	-	-

**Paterson Public Schools
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Fiscal Year Ended June 30, 2019**

	Budgeted	Actual	Variance
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 2,933,922	2,706,885	\$ 227,037
Other Salaries for Instruction	1,627,152	1,623,336	\$ 3,816
Purchased Professional & Educational Services	-	-	\$ -
Other Purchased Services (400-500 series)	1,170,905	1,138,474	\$ 32,431
General Supplies	121,200	116,981	\$ 4,219
Textbooks	-	-	\$ -
Other Objects	-	-	\$ -
Total instruction	5,853,179	5,585,676	\$ 267,503
Support services:			
Salaries of Program Directors	297,230	291,124	\$ 6,106
Salaries of Supervisors of Instruction	341,203	340,953	\$ 250
Salaries of Other Professional Staff	1,596,226	1,494,339	\$ 101,887
Salaries of Secr. And Clerical Assistants	184,246	158,896	\$ 25,350
Other Salaries	416,496	301,046	\$ 115,450
Salaries of Parent Liasion	94,201	94,201	\$ -
Salaries of Master Teachers - Facilitators	1,238,265	927,258	\$ 311,007
Personal Services - Employee Benefits	3,501,679	3,268,261	\$ 233,419
Purchased Educational Services - Contracted Pre-K	37,228,224	32,769,110	\$ 4,459,114
Purchased Professional - Educational Services	3,243,030	2,747,720	\$ 495,310
Other Purchased Professional Services	108,438	25,405	\$ 83,033
Purchased Technical Services	-	-	\$ -
Rentals	-	-	\$ -
Other Salaries-Travel Stipends	-	-	\$ -
Contr. Serv.-Trans. (Field Trips)	42,250	10,705	\$ 31,545
Travel	30,270	15,108	\$ 15,162
Other Purchased Services (400-500 series)	320,000	225,857	\$ 94,143
Supplies & Materials	134,400	121,904	\$ 12,496
Other Objects	-	-	\$ -
Total support services	48,776,158	42,791,887	\$ 5,984,271
Total Expenditures	54,629,337	48,377,563	\$ 6,251,774

CALCULATION OF BUDGET & CARRYOVER

Total 2018-2019 Pre K Aid Allocation	\$ 48,588,485
Add: Actual PEA Carryover June 30, 2018	12,149,622
Add: Budget Transfer from Gen Fund 2018-2019	2,275,105
Total Funds Available for 2018-2019 Budget	63,013,212
Less: 2018-2019 Budgeted PEA (Including prior year budgeted carryover)	(54,629,337)
Available & Unbudgeted Funds as of June 30, 2019	8,383,875
Add: June 30, 2019 Unexpended PreK Aid	6,251,774
2018-2019 Actual Carryover - Preschool Aid	\$ 14,635,649
2018-2019 PEA Carryover Budgeted in 2019-20	\$ 3,765,747

CAPITAL PROJECTS FUND

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Summary Schedule of Revenues, Expenditures, and Changes
in Fund Balance-Budgetary Basis
Fiscal Year Ended June 30, 2019

Revenues and Other Financing Sources:

State Sources:	
On-Behalf SDA Grant	1,257,166
SDA Grant	-
	-
	1,257,166

Expenditures and Other Financing Uses:

Cancellation of Grant Deferred Revenue - Budgetary	(1,390)
Capital Outlay:	
Direct District Expenditures	
Purchased Professional and Technical Services	-
Land Improvements	-
Construction services	-
Equipment purchases	-
On Behalf SDA Construction Services	1,143,980
	1,143,980
	1,142,590

Net change in fund balance	114,576
Fund balance - beginning	177,214
Fund balance - ending	\$ 291,790

Reconciliation to GAAP Basis:

Fund Balance, June 30, 2019 - Budgetary Basis	291,790
Less: Unearned Revenue	(291,790)
Fund Balance, June 30, 2018 - GAAP Basis	\$ -

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

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

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

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues				
State Sources - SDA Grant	113,698		113,698	113,689
Certificates of Participation			-	
Sale of Property			-	
Transfers from Capital Reserve			-	
Transfers from Capital Outlay			-	
Transfers from Food Service Fund			-	
Donations			-	
	<u>113,698</u>	<u>-</u>	<u>113,698</u>	<u>113,689</u>
Expenditures				
Purchased professional and technical services	12,488		12,488	11,089
Land and improvements			-	
Construction services	102,600	(1,390)	101,210	102,600
Equipment purchases			-	
	<u>115,088</u>	<u>(1,390)</u>	<u>113,698</u>	<u>113,689</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,390)</u>	<u>1,390</u>	<u>-</u>	<u>-</u>
Additional project information:				
SDA Project number	4010-250-08-OHAK			
SDA Grant Number	GB-0151			
SDA Grant Date	2/20/2009			
Bond authorization date				
Bonds authorized				
Bonds issued				
Original authorization cost	15,000			
Additional authorized cost	98,689			
Revised authorized cost	113,698			
Percentage increase over original authorized cost	758%			
Percentage completion	100%			
Original target completion date				
Revised target completion date				

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

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

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances and Project Status-Budgetary Basis
Baurle Field Improvements
Fiscal Year Ended June 30, 2018

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

PATERSON PUBLIC SCHOOLS
Capital Projects Fund
Summary Statement of Project Expenditures
Fiscal Year Ended June 30, 2018

Project Title/Issue	Date	Appropriations	Expenditures to Date		Cancelled	Unexpended Balance June 30, 2018
			Prior Years	Current Year		
School Development Authority (On-behalf)		452,188,576	450,931,410	1,143,980		113,186
School #19 Retaining Wall		39,904	39,904	(12,817)	12,817	-
School #21 Courtyard Stormdrain		418,945	414,882			4,063
MLK Exterior Doors		113,698	115,088		(1,390)	-
School #9 Roofing		59,150	59,040			110
Improvements to Baurle Field		1,200,000	1,025,569			174,431
		<u>454,137,013</u>	<u>452,702,633</u>	<u>1,131,163</u>	<u>11,427</u>	<u>291,790</u>
Analysis						
				Project Balance - June 30, 2018		291,790
				Unfunded Authorizations		-
				Fund Balance (Deficit) - June 30, 2018		<u>291,790</u>

PROPRIETARY FUNDS

PATERSON PUBLIC SCHOOLS
Statement of Net Position
Proprietary Funds
June 30, 2019

		Business-type Activities - Enterprise Fund
		Food Service Program
ASSETS		
Current assets:		
Cash and cash equivalents	5,025,852	
Accounts receivable:		
State	35,505	
Federal	3,381,008	
Inventories	280,607	
Total current assets	<u>8,722,972</u>	
Noncurrent assets:		
Capital assets:		
Building and building improvements	1,352,656	
Equipment	3,160,911	
Less accumulated depreciation	<u>(4,128,410)</u>	
Total capital assets (net of accumulated depreciation)	<u>385,157</u>	
Total assets	<u>9,108,129</u>	
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,098,120	
Accrued Salaries and Wages	132,258	
Interfund Payable	5,149,889	
Total Liabilities	<u>7,380,267</u>	
DEFERRED INFLOWS OF RESOURCES		
Deferred Commodities Revenue	<u>11,217</u>	
Total Deferred Inflows of Resources	<u>11,217</u>	
Total Liabilities and Deferred Inflows of Resources	<u>7,391,484</u>	
NET POSITION		
Invested in capital assets net of related debt	385,157	
Unrestricted	1,331,488	
Total net position	<u>1,716,645</u>	

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

PATERSON PUBLIC SCHOOLS
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
Fiscal Year Ended June 30, 2019

	Business-type Activities - Enterprise Fund
	Food Service Program
Operating Revenues:	
Charges for Services:	
Daily Sales - Non-Reimbursable Programs	16,709
Special Functions - Non-Reimbursable Programs	3,200
Miscellaneous	19,110
Total Operating Revenues	39,019
Operating Expenses:	
Cost of Food - Reimbursable Programs	9,415,660
Cost of Food - Non-Reimbursable Programs	7,220
Salaries	6,522,801
Supplies and Materials	168,590
Employee Benefits	2,312,589
Depreciation Expense	160,826
Repairs and Other Expenses	287,502
Other Expenses	454,470
Purchased Services	59,859
Total Operating Expenses	19,389,517
Operating Income (Loss)	(19,350,498)
Nonoperating Revenues (Expenses):	
State Sources:	
School Lunch Program	169,829
Federal Sources:	
National School Lunch Program	10,294,979
School Breakfast Program	5,970,897
After School Snack Program	159,298
Fresh Fruit and Vegetable Program	342,209
Summer Food Program	380,823
CACFP Food	403,800
U.S.D.A. Commodities	875,852
Interest Income	32,073
Cancellation of Prior Year Accounts Payable	52,796
Cancellation of Prior Year Accounts Receivable	(20,216)
Total Nonoperating Revenues (Expenses)	18,662,340
Income (Loss) Before Contributions & Transfers	(688,158)
Total Net Position—Beginning	2,404,803
Total Net Position—Ending	1,716,645

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

PATERSON PUBLIC SCHOOLS
Statement of Cash Flows
Proprietary Funds
Fiscal Year Ended June 30, 2019

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Food Service Program</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	39,019
Payments for Employees Salaries, Payroll Taxes and Benefits	(8,703,132)
Payments to Suppliers for Goods and Services	(3,654,898)
Net Cash Provided by (used for) Operating Activities	<u>(12,319,011)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Receipts from State Subsidy	134,323
Receipts from Federal Subsidy	15,866,685
Interest Income	32,073
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>16,033,081</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Capital Assets	(43,548)
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>(43,548)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>3,670,522</u>
Balances—Beginning of Year	<u>1,355,330</u>
Balances—End of Year	<u><u>5,025,852</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:	
Operating Income (Loss)	(19,350,498)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by	
Depreciation and Net Amortization	160,826
Food Distribution Program	858,279
Increase (Decrease) in Interfund	4,247,267
(Increase) Decrease in Inventories	(3,209)
Increase (Decrease) in Accounts Payable	1,768,324
Total Adjustments	<u>7,031,487</u>
Net Cash Provided by (used for) Operating Activities	<u><u>(12,319,011)</u></u>

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

FIDUCIARY FUND

PATERSON PUBLIC SCHOOLS
Combining Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2019

	Unemployment Compensation Trust Fund	Scholarship and Memorial Funds	Agency Funds
ASSETS			
Cash and cash equivalents	3,504,581	56,445	3,334,882
Total assets	3,504,581	56,445	3,334,882
LIABILITIES			
Payable to student groups			334,718
Due to State of NJ - Unemployment	47,155		
Due to other funds			40,666
Payroll deductions and withholdings			2,959,498
Total liabilities	47,155	-	3,334,882
NET POSITION			
Held in trust for unemployment claims and other purposes	3,457,426		
Reserved for scholarships		56,445	
	3,504,581	56,445	

PATERSON PUBLIC SCHOOLS
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Fiscal Year Ended June 30, 2019

	Unemployment Compensation Trust Fund	Scholarship and Memorial Funds
ADDITIONS		
Contributions:		
Donations		12,703
Payroll withholdings	690,054	
Total Contributions	690,054	12,703
Investment earnings:		
Interest	49,619	661
Net investment earnings	49,619	661
Total additions	739,673	13,364
DEDUCTIONS		
Quarterly contribution reports	826,603	
Scholarships awarded		2,000
Total deductions	826,603	2,000
Change in net assets	(86,930)	11,364
Net position—beginning of the year	3,544,356	45,081
Net position—end of the year	3,457,426	56,445

PATERSON PUBLIC SCHOOLS
Student Activity Agency Fund
Schedule of Receipts and Disbursements
Fiscal Year Ended June 30, 2019

	<u>Balance July 1, 2018</u>	<u>Cash Receipts</u>	<u>Cash Disbursed</u>	<u>Balance June 30, 2019</u>
Elementary Schools:				
School #1, Renaissance One School	2,363	10,352	10,239	2,476
School #2	2,471	8,588	10,882	177
School #3	272	2,923	2,441	754
School #4, Napier Academy	955	15,592	10,365	6,182
School #5	5,875	7,946	6,772	7,049
School #6, Academy of Performing Arts	170	10,296	9,033	1,433
School #7	1,765	8,880	6,170	4,475
School #8	71	2,167	1,129	1,109
School #9	203	31,495	31,648	50
School #11	36	9,348	9,376	8
School #12	4,642	23,272	25,146	2,768
School #13	324	11,269	7,314	4,279
School #14	923	4,139	4,306	756
School #15	10,907	2,767	4,026	9,648
School #16	2,920	57,916	55,895	4,941
School #17 Urban Leadership	1,026	4,738	5,143	621
School #18	8,012	44,513	45,197	7,328
School #20	4,257	17,960	17,531	4,686
School #21	2,444	18,825	20,995	274
School #24	9,177	43,684	44,165	8,696
School #25	144		144	-
School #26	1,249	19,878	21,439	(312)
School #28	13,109	33,165	31,582	14,692
Dr. Hani Awadallah	3,390	26,124	27,166	2,348
Alexander Hamilton Academy	1,507	3,138	800	3,845
Edward W. Kilpatrick	3,302	5,402	4,913	3,791
Martin Luther King	5,379	12,618	16,377	1,620
Roberto Clemente	2,119	8,405	6,669	3,855
New Roberto Clemente	4,755	6,822	9,807	1,770
Total Elementary Schools	<u>93,767</u>	<u>452,222</u>	<u>446,670</u>	<u>99,319</u>
High School:				
Don Bosco Tech School	4,609	61,077	47,008	18,678
Eastside High School	111,568	253,993	258,827	106,734
Garrett Morgan	2,320	1,760	594	3,486
HARP Academy	16,906	36,243	46,251	6,898
International High School	1,296	22,695	23,463	528
John F. Kennedy	39,141	216,817	205,010	50,948
Panther Academy	3,777	14,346	11,811	6,312
Rosa Parks	28,192	27,873	34,510	21,555
Rosa Parks - Production Account	-	5,021	3,537	1,484
Silk City	1,668			1,668
Stars Academy	5,499	21,106	18,037	8,568
Total High Schools	<u>214,976</u>	<u>660,931</u>	<u>649,048</u>	<u>226,859</u>
Paterson Adult School	4,304	12,882	11,384	5,802
Total Adult School	<u>4,304</u>	<u>12,882</u>	<u>11,384</u>	<u>5,802</u>
Athletic Associations:				
Eastside High School	4,281	62,558	64,635	2,204
JFK High School	4,080	82,320	85,866	534
Total Athletic Department	<u>8,361</u>	<u>144,878</u>	<u>150,501</u>	<u>2,738</u>
Total All Schools	<u>321,408</u>	<u>1,270,913</u>	<u>1,257,603</u>	<u>334,718</u>

PATERSON PUBLIC SCHOOLS
Payroll Agency Fund
Schedule of Receipts and Disbursements
Fiscal Year Ended June 30, 2019

	<u>Balance July 1, 2018</u>	<u>Cash Receipts</u>	<u>Cash Disbursed</u>	<u>Balance June 30, 2019</u>
Net Payroll	\$ 5,554	161,712,919	161,712,004	6,469
Due to Other Funds	40,666			40,666
Payroll Deductions and Withholdings	2,668,813	150,043,450	149,759,234	2,953,029
	<u>2,715,033</u>	<u>311,756,369</u>	<u>311,471,238</u>	<u>3,000,164</u>

LONG-TERM DEBT

Exhibit I-2

PATERSON PUBLIC SCHOOLS
General Long Term Debt Account Group
Statement of Obligations under Lease Purchase Agreements
June 30, 2019

SERIES	Amount of Original Issues	Annual Maturities Date	Amount	Interest Rate Payable	Amount Outstanding on July 1, 2017	Retired in Current Year	Amount Outstanding on June 30, 2018
Refunding	11,070,000	12/20/19	1,280,000	4.000%	\$ 2,510,000	1,230,000	1,280,000
					\$ 2,510,000	1,230,000	1,280,000
TOTAL					<u>2,510,000</u>	<u>1,230,000</u>	<u>1,280,000</u>

PATERSON PUBLIC SCHOOLS
General Long Term Debt Account Group
Statement of Obligations under Capital Leases
June 30, 2019

SERIES	Amount of Original Issues	Annual Maturities		Interest Rate Payable	Amount Outstanding on July 1, 2017	Issued in Current Year	Retired in Current Year	Amount Outstanding on June 30, 2018				
		Date	Amount									
Equipment - Chromebooks	3,145,428	10/23/19	517,457	1.5365%	\$ 3,145,428		1,027,413	2,118,015				
		04/23/20	525,407									
		10/23/20	533,480									
		04/23/21	541,677									
Equipment - Vehicle	1,816,252	09/22/19	356,616	1.8270%	1,816,252		350,217	1,466,035				
		09/22/20	363,131									
		09/22/21	369,766									
		09/22/22	376,522									
		07/15/19	964,000						3.450%	14,535,000	705,000	13,830,000
		07/15/20	1,129,000									
07/15/21	754,000											
07/15/22	544,000											
07/15/23	574,000											
07/15/24	479,000											
Energy Saving Improvement Program	14,535,000	07/15/25	514,000									
		07/15/26	550,000									
		07/15/27	589,000									
		07/15/28	629,000									
		07/15/29	671,000									
		07/15/30	714,000									
		07/15/31	760,000									
		07/15/32	808,000									
		07/15/33	858,000									
		07/15/34	1,035,000									
		07/15/35	1,097,000									
		07/15/36	\$ 1,161,000									
Textbooks	12,126,000	09/15/19	2,372,173	3.740%		12,126,000		12,126,000				
		09/15/20	2,303,396									
		09/15/21	2,391,185									
		09/15/22	2,482,319									
TOTAL		09/15/23	2,576,927									
					\$ 19,496,680		2,082,630	29,540,050				

CITY OF PATERSON BOARD OF EDUCATION
Budgetary Comparison Schedule
Debt Service Fund
Fiscal Year Ended June 30, 2019

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
REVENUES:					
Local Sources:					
Local Tax Levy	506,557	-	506,557	506,557	-
State Sources:					
Debt Service Aid, Type II	799,243	-	799,243	799,243	-
Total - State Sources	1,305,800	-	1,305,800	1,305,800	-
Total Revenues	1,305,800	-	1,305,800	1,305,800	-
EXPENDITURES:					
Regular Debt Service:					
Princ. Paymnts - Comm. Approved Lease Purchase Agrm.	1,230,000	-	1,230,000	1,229,675	(325)
Int for Commissioner Approved Lease Purchase Agrm.	75,800	-	75,800	75,750	(50)
Total Regular Debt Service	1,305,800	-	1,305,800	1,305,425	(375)
Total expenditures	1,305,800	-	1,305,800	1,305,425	(375)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	375	375
Fund Balance, July 1	-	-	-	20	20
Fund Balance, June 30	-	-	-	395	395
Recapitulation of Excess (Deficiency) of Revenues Over (Under) Expenditures					
Budgeted Fund Balance	-	-	-	-	-

STATISTICAL SECTION

STATISTICAL SECTION (UNAUDITED)

Introduction to the Statistical Section

Financial Trends

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

Revenue Capacity

- J-6 Assessed Value and Estimated Actual Value of Taxable Property
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Demographic and Economic Information

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STATISTICAL SECTION (UNAUDITED) - INTRODUCTION

J SERIES

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Financial Trends These schedules contain trend information to help the reader understand how the district's financial performance and well-being have changes over time.	J-1 to J-5
Revenue Capacity These schedules contain information to help the reader assess the district's most significant local revenue sources, the property tax.	J-6 to J-9
Debt Capacity These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.	J-10 to J-13
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.	J-14 to J-15
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.	J-16 to J-20
Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year. The district implemented GASB Statement 34 in the fiscal year ending June 30, 2004; schedules presenting district-wide information include information beginning in that year.	

PATERSON PUBLIC SCHOOLS
 Net Position by Component
 Last Ten Fiscal Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Invested in capital assets	\$ 286,086,922	\$ 284,385,398	\$ 278,370,900	\$ 275,437,805	\$ 270,511,776	\$ 326,411,852	\$ 349,862,450	\$ 348,068,245	\$ 322,983,090	\$ 309,442,289
Restricted	7,205,061	14,304,599	25,590,497	18,391,358	14,490,860	8,000,001	5,997,356	4,079,263	20,232,977	16,738,581
Unrestricted	(22,804,551)	(23,435,573)	(5,028,057)	(642,011)	(119,444,374)	(143,742,328)	(160,274,128)	(174,387,009)	(202,735,438)	(204,245,308)
Total governmental activities net position	\$ 270,487,432	\$ 275,254,424	\$ 298,933,340	\$ 293,187,152	\$ 165,558,262	\$ 190,669,525	\$ 195,585,678	\$ 177,760,499	\$ 140,480,629	\$ 121,935,562
Business-type activities										
Invested in capital assets	\$ 244,303	\$ 209,434	\$ 470,761	\$ 374,645	\$ 386,563	\$ 381,962	\$ 427,366	\$ 548,072	\$ 502,435	\$ 385,157
Restricted	2,637,508	4,315,517	3,259,713	3,234,307	2,258,642	2,564,966	3,101,289	2,626,539	1,902,368	1,331,488
Unrestricted	(2,881,811)	(4,524,951)	(3,730,474)	(3,608,952)	(2,645,205)	(2,946,928)	(3,528,655)	(3,174,611)	(2,404,803)	(1,716,645)
Total business-type activities net position	\$ 244,303	\$ 209,434	\$ 470,761	\$ 374,645	\$ 386,563	\$ 381,962	\$ 427,366	\$ 548,072	\$ 502,435	\$ 385,157
District-wide										
Invested in capital assets	\$ 286,331,225	\$ 284,594,832	\$ 278,841,661	\$ 275,812,450	\$ 270,898,339	\$ 326,793,814	\$ 350,289,816	\$ 348,616,317	\$ 323,485,525	\$ 309,827,446
Restricted	7,205,061	14,304,599	25,590,497	18,391,358	14,490,860	8,000,001	5,997,356	4,079,263	20,232,977	16,738,581
Unrestricted	(20,167,043)	(19,120,056)	(1,768,344)	(2,592,296)	(117,185,732)	(141,177,362)	(157,172,839)	(171,760,470)	(200,833,070)	(202,913,820)
Total district net position	\$ 273,369,243	\$ 279,779,375	\$ 302,663,814	\$ 296,796,104	\$ 168,203,467	\$ 193,616,453	\$ 199,114,333	\$ 180,935,110	\$ 142,885,432	\$ 123,652,207

Source: CAFR Schedule A-1

PATERSON PUBLIC SCHOOLS
Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities										
Instruction										
Regular	\$ 254,366,135	\$ 243,972,986	\$ 251,391,367	\$ 256,366,514	\$ 253,059,266	\$ 291,412,262	\$ 297,801,334	\$ 324,501,932	\$ 267,619,301	\$ 241,595,583
Special education	64,509,076	80,335,399	76,206,404	78,887,337	73,938,429	88,380,425	96,445,501	111,648,814	55,418,975	53,400,471
Other instruction	42,449,059	36,489,793	35,119,655	38,377,756	28,210,150	30,731,796	26,623,522	24,752,066	21,349,656	21,767,134
School Sponsored Activities & Athletics	2,100,779	1,801,578	1,866,156	1,939,548	2,238,586	2,518,695	2,357,825	2,740,733	9,189,426	9,560,074
Community Services	421,444	477,169	519,115	652,046	1,366,118	2,327,016	2,159,941	910,643	629,626	1,034,267
Support Services:										
Tuition	86,441,146	72,300,897	84,268,585	88,522,496	93,581,366	105,598,719	102,661,749	105,998,478	36,529,694	40,256,050
Student & instruction related services	5,375,949	5,131,354	6,300,806	6,778,102	7,716,455	8,585,462	10,418,828	8,699,816	8,206,250	7,767,674
General administrative services	19,069,149	21,120,444	20,506,048	21,600,369	23,049,662	26,740,209	31,102,033	35,546,487	35,354,127	26,049,445
Central Administration	11,438,546	10,484,290	10,611,639	11,798,453	11,796,049	14,513,187	13,432,838	11,898,397	22,189,274	11,270,423
Plant operations and maintenance	52,189,121	52,581,933	51,018,812	57,066,081	60,061,800	64,495,295	63,915,194	59,224,010	59,052,212	40,766,182
Pupil transportation	17,183,312	14,707,654	15,571,386	14,259,342	16,303,254	18,367,644	24,900,384	20,920,582	17,884,256	18,866,107
Unallocated Benefits									46,474,907	86,299,407
Interest on long-term debt	499,112	473,359	433,778	391,401	356,650	298,319	257,100	208,123	16,824,450	521,665
Unallocated depreciation	556,042,828	539,876,856	553,813,751	576,639,445	571,677,785	653,969,029	672,076,249	707,050,081	684,193,557	14,248,842
Total governmental activities expenses	10,744,204	10,635,560	13,855,901	13,503,631	14,847,400	16,326,907	18,192,968	19,621,758	19,644,439	19,389,517
Business-type activities:										
Food service	10,744,204	10,635,560	13,855,901	13,503,631	14,847,400	16,326,907	18,192,968	19,621,758	19,644,439	19,389,517
Other Non-Major										
Child Care										
Total business-type activities expense	\$ 566,787,032	\$ 550,512,416	\$ 567,669,652	\$ 590,143,076	\$ 586,525,185	\$ 670,295,936	\$ 690,269,217	\$ 726,671,839	\$ 703,837,996	\$ 730,051,909
Total district expenses										
Instruction (tuition)	\$ 162,205	\$ 21,078	\$ 112,053	\$ 279,276	\$ 436,260	\$ 845,262	\$ 845,262	\$ 821,317	\$ 706,480	\$ 589,966
Operating grants and contributions	197,357,086	141,702,604	155,690,480	143,797,407	143,980,572	192,269,314	192,269,314	252,105,852	81,111,072	84,082,521
Capital grants and contributions	16,571,075	4,072,825	4,550,018	8,328,501	7,278,472	65,717,098	65,717,098	10,551,238	2,028,790	1,143,980
Total governmental activities program revenues	214,090,366	145,796,507	160,332,551	152,403,184	151,695,304	258,831,674	258,831,674	263,478,407	83,846,342	85,816,467

PATERSON PUBLIC SCHOOLS
Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-type activities:										
Charges for services	330,222	290,507	264,042	249,062	230,675	102,607	102,607	138,743	15,120	19,909
Food service										
Child care	12,206,055	11,988,193	12,797,382	13,133,047	13,652,978	16,526,023	16,526,023	19,128,971	18,844,725	18,630,267
Operating grants and contributions	20,590									
Capital grants and contributions	12,556,867	12,278,700	13,061,424	13,382,109	13,883,653	16,628,630	16,628,630	19,267,714	18,859,845	18,650,176
Total business-type activities program revenues	\$ 226,647,233	\$ 158,075,207	\$ 173,413,975	\$ 165,787,293	\$ 165,578,957	\$ 275,460,304	\$ 275,460,304	\$ 282,746,121	\$ 102,706,187	\$ 104,466,643
Total district program revenues										
	\$ (340,139,799)	\$ (392,437,209)	\$ (394,255,677)	\$ (424,355,783)	\$ (420,946,228)	\$ (394,835,632)	\$ (414,808,913)	\$ (443,925,718)	\$ (601,131,809)	\$ (625,585,266)
Net (Expense)/Revenue	\$ (341,952,462)	\$ (394,080,349)	\$ (393,461,200)	\$ (424,234,261)	\$ (419,982,481)	\$ (395,137,355)	\$ (413,244,575)	\$ (443,571,674)	\$ (600,347,215)	\$ (624,845,925)
Governmental activities:										
Governmental activities	1,812,663	1,643,140	(794,477)	(121,522)	(963,747)	301,723	(1,564,338)	(354,044)	(784,594)	(739,341)
Business-type activities										
Total district-wide net expense	\$ (340,139,799)	\$ (392,437,209)	\$ (394,255,677)	\$ (424,355,783)	\$ (420,946,228)	\$ (394,835,632)	\$ (414,808,913)	\$ (443,925,718)	\$ (601,131,809)	\$ (625,585,266)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 38,955,956	\$ 41,455,956	\$ 41,455,956	\$ 41,455,956
Taxes levied for debt service	365,829	505,422	301,447	404,803	504,613	505,199	505,199	506,363	505,858	506,557
Federal and State Aid - Unrestricted	289,042,114	343,007,734	366,415,045	368,018,719	368,884,255	369,511,217	369,511,217	370,680,611	500,911,782	526,546,797
Federal and State Aid - Restricted	7,865,913	8,040,499	7,633,112	6,503,881	5,875,548	6,821,305	6,821,305	6,488,351	9,291,010	20,987,218
State Aid Restricted for Debt Service Principal	631,969	558,327	558,200	593,710	615,132	639,614	639,614	694,701	798,142	799,243
Investment earnings	258,142	287,214	333,383	302,752	182,280	168,921	168,921	111,169	372,643	396,877
Capital Asset Donations										
Miscellaneous Income	4,338,258	3,406,153	2,942,973	3,708,253	7,852,959	3,646,406	3,646,406	5,809,344	6,614,181	17,883,315
Transfers										
Total governmental activities	\$ 341,458,181	\$ 394,761,305	\$ 417,140,116	\$ 418,488,074	\$ 422,870,743	\$ 420,248,618	\$ 420,248,618	\$ 425,746,495	\$ 563,067,345	\$ 606,300,858
Business-type activities:										
Investment earnings	3,874	-	-	-	-	-	-	-	4,616	32,073
Miscellaneous Income									10,170	19,110
Total business-type activities	\$ 3,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,786	\$ 51,183
Total district-wide	\$ 341,462,055	\$ 394,761,305	\$ 417,140,116	\$ 418,488,074	\$ 422,870,743	\$ 420,248,618	\$ 420,248,618	\$ 425,746,495	\$ 563,082,131	\$ 606,352,041
Change in Net Position										
Governmental activities	\$ (494,281)	\$ 680,956	\$ 23,678,916	\$ (5,746,187)	\$ 2,888,262	\$ 25,111,263	\$ 7,004,043	\$ (17,825,179)	\$ (37,279,870)	\$ (18,545,067)
Business-type activities	1,816,537	1,643,140	(794,477)	(121,522)	(963,747)	301,723	(1,564,338)	(354,044)	(769,808)	(688,158)
Total district	\$ 1,322,256	\$ 2,324,096	\$ 22,884,439	\$ (5,867,709)	\$ 1,924,515	\$ 25,412,986	\$ 5,439,705	\$ (18,179,223)	\$ (38,049,678)	\$ (19,233,225)

Source: CAFR Schedule A-2

PATERSON PUBLIC SCHOOLS
Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Reserved	\$ 23,123,100									
Unreserved	(30,682,906)									
Restricted		20,787,971	40,132,489	35,644,220	23,672,254	11,168,294	6,997,356	8,873,716	14,463,249	\$ 12,381,104
Committed		735,611	1,304,965	88,398						
Assigned		7,570,795	17,775,328	23,051,231	41,414,129	25,435,028	16,794,058	15,590,163	5,037,182	4,357,082
Unassigned		(29,450,263)	(32,730,590)	(33,671,357)	(32,788,716)	(35,270,379)	(34,123,708)	(33,014,513)	(33,043,746)	(36,351,645)
Total general fund	\$ (7,559,806)	\$ (355,886)	\$ 26,482,192	\$ 25,112,492	\$ 32,297,667	\$ 1,332,943	\$ (10,332,294)	\$ (8,550,634)	\$ (13,543,315)	\$ (19,613,459)
All Other Governmental Funds										
Reserved	\$ 99,639									
Unreserved	204,061									
Restricted		303,599	99,639	1	2	1				
Unassigned		(6,612)								
Total all other governmental funds	\$ 303,700	\$ 296,987	\$ 99,639	\$ 1	\$ 2	\$ 1	\$ -	\$ -	\$ 20	\$ 395

Source: CAFR Schedule B-1

PATERSON PUBLIC SCHOOLS
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Tax levy	\$ 39,321,785	\$ 39,461,378	\$ 39,257,403	\$ 39,360,759	\$ 39,460,569	\$ 39,461,155	\$ 39,460,146	\$ 41,962,319	\$ 41,961,814	\$ 41,962,513
Tuition	162,205	21,078	112,053	279,276	436,260	845,262	775,102	821,317	706,480	589,966
Interest earnings	258,142	287,214	333,383	302,752	182,280	168,921	135,267	111,169	372,643	396,877
Miscellaneous	4,447,254	4,469,806	3,754,991	3,830,539	8,119,450	3,886,056	4,840,182	5,956,426	6,473,156	18,006,094
State sources	413,794,991	451,436,678	486,996,031	494,759,254	490,839,221	555,263,666	538,831,260	521,497,494	516,471,286	545,423,470
Federal sources	97,564,170	45,559,184	47,038,806	32,360,678	35,528,267	35,978,213	36,214,690	31,507,427	33,868,662	36,209,619
Total revenue	555,548,547	541,235,338	577,492,667	570,893,258	574,566,047	635,603,273	620,256,647	601,856,152	599,854,041	642,586,539
Expenditures										
Instruction										
Regular instruction	253,045,031	242,843,062	250,473,502	254,235,762	251,732,152	268,197,450	265,648,818	272,950,185	166,324,267	129,665,136
Special education instruction	64,406,128	80,420,953	76,463,329	78,480,839	73,966,548	79,347,425	83,165,794	87,080,575	34,238,736	35,388,523
Other special instruction	42,163,148	36,226,063	34,868,504	37,976,099	27,888,392	28,863,191	24,794,077	22,063,056	13,646,299	16,198,010
School sponsored activities and athletics	2,058,599	1,754,911	1,819,257	1,880,875	2,187,351	2,437,461	2,197,545	2,273,438	5,844,376	6,154,317
Community Services	421,264	478,033	520,416	650,757	1,367,302	2,317,269	2,119,456	811,233	629,626	660,314
Support Services:										
Tuition										
Attendance & social work services									36,529,694	40,256,050
Health services									1,877,726	2,254,609
Student & instruction related services									4,998,617	5,170,449
General Administration	84,625,373	70,242,436	82,166,444	86,056,018	91,305,022	95,747,009	90,664,723	89,100,066	56,557,987	113,118,241
School Administrative services	5,057,257	5,461,744	5,933,650	6,396,627	7,339,363	7,728,228	7,544,971	7,546,184	7,016,565	6,827,400
Central and other support services	18,687,525	20,720,367	20,126,656	21,046,104	22,600,086	23,385,812	25,951,325	27,148,871	25,550,881	18,242,927
Plant operations and maintenance	10,848,827	9,787,525	9,880,048	11,016,084	11,026,235	13,615,234	12,162,817	9,630,091	19,353,807	9,261,401
Pupil transportation	44,781,867	44,533,734	42,434,222	48,475,730	50,787,442	55,488,641	53,990,871	46,656,790	33,535,486	44,900,229
Unallocated benefits	17,164,184	14,684,870	15,548,549	14,233,122	16,279,329	18,334,482	24,849,168	20,789,717	17,314,519	18,674,978
On-behalf contributions									70,975,092	72,559,357
Transfer to charter school									57,765,885	66,376,682
Special Schools									45,694,407	55,792,978
Capital outlay									714,941	924,588
Debt service:									8,091,584	2,651,589
Principal	18,437,649	5,581,300	7,745,794	10,614,230	9,600,862	69,803,496	37,532,620	12,718,986	1,180,000	1,229,675
Interest and other charges	880,000	910,000	940,000	970,000	1,005,000	1,045,000	1,085,000	1,135,000	1,239,675	1,229,675
Total expenditures	429,900	393,133	362,835	330,349	295,787	257,300	214,700	170,300	123,980	75,750
Excess (Deficiency) of revenues over (under) expenditures	563,006,752	534,038,131	549,283,206	572,362,596	567,380,871	666,567,998	631,921,885	600,074,492	607,964,475	646,383,203
	(7,458,205)	7,197,207	28,209,461	(1,469,338)	7,185,176	(30,964,725)	(11,665,238)	1,781,660	(8,110,434)	(3,794,664)

PATERSON PUBLIC SCHOOLS
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Other Financing sources (uses)										
Proceeds from lease refunding	8,069,873	8,140,138	7,689,724	8,438,881	8,478,510	9,726,112	15,534,311	15,924,934	5,392,878	255,580,753
Transfers in	(8,069,873)	(8,140,138)	(7,689,724)	(8,438,881)	(8,478,510)	(9,726,112)	(15,534,311)	(15,924,934)	(250,321,255)	(257,855,858)
Transfers out	-	-	-	-	-	-	-	-	3,117,773	(2,275,105)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	\$ (7,458,205)	\$ 7,197,207	\$ 28,209,461	\$ (1,469,338)	\$ 7,185,176	\$ (30,964,725)	\$ (11,665,238)	\$ 1,781,660	\$ (4,992,661)	\$ (6,069,769)
Debt service as a percentage of noncapital expenditures	0.24%	0.25%	0.24%	0.23%	0.23%	0.22%	0.22%	0.22%	0.22%	0.20%

NOTE: Capital Projects Fund is not included as these expenditures vary substantially from year to year. The financial data presented would not be as meaningful for comparative purposes if these were included.

Source: CAFR Schedule B-2 and C-2

PATERSON PUBLIC SCHOOLS
General Fund Other Local Revenue by Source
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Tuition Revenue	Interest on Investments	Refund of Prior Year Expenditures	Cancelled Prior Year Payables	State Dated Checks	Textbook - Sale/Lease Back	Settlements	Indirect		E-Rate Reimbursements	Misc.	Total
								Reimbursement	Cost			
2010	162,205	241,923	789,808	1,946,502	54,618			438,016			1,109,314	4,742,386
2011	21,078	287,214	1,074,415	1,115,169			428,628	677,526			787,941	4,391,971
2012	112,053	333,383	790,767	107,960	8,327			373,774		789,096	873,049	3,388,409
2013	279,276	302,752	1,466,242	981,436			293,623	107,662		243,455	615,835	4,290,281
2014	436,260	182,280	652,116	6,621,116				85,404		245,709	248,614	8,471,499
2015	845,262	168,921	2,054,205	626,895				19,868		470,000	475,438	4,660,589
2016	775,102	135,267	522,003	1,388,843			973,063	15,942		1,106,367	489,444	5,406,031
2017	821,317	111,169	2,229,076	2,022,951				54,439		752,177	750,701	6,741,830
2018	706,480	372,643	4,459,717	207,907	33,125			46,138		516,752	1,082,308	7,425,070
2019	603,164	396,877	3,791,848	824,014		12,000,000					871,501	18,487,404

Source: District Records

PATERSON PUBLIC SCHOOLS
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

Year Ended Dec. 31,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Less: Tax-Exempt Property	Public Utilities ^a	Net Valuation Taxable	Total Direct School Tax Rate ^b	Estimated Actual (County Equalized Value)	% of Net Assessed to Estimated Full Cash Valuations
2010	179,670,710	6,292,039,157	1,700,941,875	602,582,900	505,956,200	9,281,190,842	-	13,832,573	9,295,023,415	0.424	\$ 8,948,422,363	103.87%
2011	183,157,910	6,235,334,057	1,686,584,175	563,238,300	496,089,200	9,164,403,642	-	13,832,573	9,178,236,215	0.429	\$ 8,501,229,029	107.96%
2012	177,854,460	6,055,404,407	1,636,794,675	534,434,500	493,569,500	8,898,057,542	-	13,832,573	8,911,890,115	0.441	\$ 7,430,116,572	119.94%
2013	173,580,900	5,714,628,177	1,599,660,187	517,803,000	486,480,900	8,492,153,164	-	13,832,573	8,505,985,737	0.463	\$ 6,821,169,779	124.70%
2014	154,916,450	5,463,095,627	1,568,466,875	509,862,800	482,915,300	8,179,257,052	-	13,832,573	8,193,089,625	0.482	\$ 6,646,031,755	123.28%
2015 (1)	57,760,000	3,444,626,600	1,344,504,900	429,150,800	398,528,300	5,674,570,600	-	13,181,928	5,687,752,528	0.694	\$ 5,925,172,890	95.99%
2016	60,130,500	3,440,016,365	1,415,003,353	428,781,800	399,042,200	5,742,974,218	-	13,181,928	5,756,156,146	0.707	\$ 6,358,988,230	90.52%
2017	52,539,000	3,308,963,200	1,431,450,100	444,531,500	435,737,700	5,673,221,500	-	13,181,928	5,686,403,428	0.738	\$ 6,091,931,422	93.34%
2018	49,902,500	3,344,183,900	1,496,143,100	472,115,200	437,818,000	5,800,162,700	-	13,181,928	5,813,344,628	0.722	\$ 5,809,469,000	100.07%
2019	51,253,000	3,486,261,500	1,696,624,700	480,989,100	491,793,000	6,206,921,300	-	13,181,928	6,220,103,228	0.727	\$ 5,800,162,700	107.24%

Source: Municipal Tax Assessor

NOTE: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

Reassessment occurs when ordered by the County Board of Taxation

a Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

b Tax rates are per \$100

(1) The City underwent a revaluation of properties, which became effective in 2015.

PATERSON PUBLIC SCHOOLS
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

(rate per \$100 of assessed value)

Fiscal Year Ended June 30,	Total Direct Rate	Overlapping Rates			Total Direct and Overlapping Tax Rate
		Paterson Public Schools	City of Paterson	County of Passaic	
2010	0.424	1.191	0.502	0.010	2.127
2011	0.429	1.565	0.511	0.010	2.515
2012	0.441	1.597	0.468	0.008	2.514
2013	0.463	1.744	0.529	0.008	2.744
2014	0.482	1.882	0.528	0.008	2.900
2015 (1)	0.694	2.678	0.725	0.011	4.108
2016	0.707	2.819	0.801	0.011	4.338
2017	0.738	2.661	0.750	0.011	4.160
2018	0.722	2.742	0.814	0.012	4.290
2019	0.727	2.523	0.834	0.013	4.097

Source: District Records and Municipal Tax Collector

Note: NJSA 18A:7F-5d limits the amount that the district can submit for a general fund tax levy . The levy when added to other components of the district's net budget may not exceed the prebudget year net budget by more than the spending growth limitation calculated as follows: the prebudget year net budget increased by the cost of living or 2.5 percent, which ever is greater, plus any pending growth adjustments.

(1) - The City underwent a revaluation of properties which became effective in 2015.

**PATERSON PUBLIC SCHOOLS
Principal Property Taxpayers
Current Year and Nine Years Ago**

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
St. Josephs Hospital & Medical Center	\$ 158,954,400	1	2.56%			
Rt. 20 Retail Center, LLC.	\$ 31,979,100	2	0.51%	\$ 21,449,000		0.23%
Getty Industries LLC.	\$ 25,944,100	3	0.42%			
Riverview Towers I, LLC.	\$ 22,644,300	4	0.36%			
Riverview Towers II, LLC.	\$ 22,644,300	5	0.36%			
INCCA Carroll St. Houses, LLC	\$ 20,580,000	6	0.33%			
Center City Partners/ALMA Realty	\$ 17,850,000	7	0.29%			
Adjacent Passaic Property, LLC.	\$ 15,900,000	8	0.26%			
1200 Madison Avenue Property, LLC	\$ 15,372,000	9	0.25%			
Okonite Co.	\$ 13,185,900	10	0.21%	\$ 18,403,700		0.20%
297 Paterson, LLC.				\$ 24,093,700		0.26%
Beckwith Paterson Joint Venture				\$ 21,974,500		0.24%
Great Falls Realty Associates, LLC.				\$ 16,500,000		0.18%
HDI Realty, LLC				\$ 16,255,200		0.17%
Park East Terrace				\$ 14,998,200		0.16%
The Realty Associates Fund VII, LP.				\$ 14,187,100		0.15%
Total	\$ 345,054,100		5.55%	\$ 147,861,400		1.59%

Net Assessed Valuation: \$ 9,295,023,415

Net Assessed Valuation: \$ 6,220,103,228

Source: Municipal Tax Assessor.

**PATERSON PUBLIC SCHOOLS
Property Tax Levies and Collections
Last Ten Fiscal Years**

Fiscal Year Ended June 30,	District Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2010	\$39,321,785	\$39,321,785	100.00%	\$ -
2011	\$39,461,378	\$39,461,378	100.00%	\$ -
2012	\$39,257,403	\$39,257,403	100.00%	\$ -
2013	\$39,360,759	\$39,360,759	100.00%	\$ -
2014	\$39,460,569	\$39,460,569	100.00%	\$ -
2015	\$39,461,155	\$39,461,155	100.00%	\$ -
2016	\$39,460,146	\$39,460,146	100.00%	\$ -
2017	\$41,962,319	\$41,962,319	100.00%	\$ -
2018	\$41,961,814	\$41,961,814	100.00%	\$ -
2019	\$41,962,513	\$41,962,513	100.00%	\$ -

Source: Municipal Tax Collector

PATERSON PUBLIC SCHOOLS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Governmental Activities				Total District	Percentage of Personal Income ^a	Per Capita ^a
	General Obligation Bonds/Loans ^b	Certificates of Participation	Capital Leases				
2010		10,780,000		10,780,000	0.38%	\$ 40,555	
2011		9,870,000		9,870,000	0.43%	\$ 41,980	
2012		8,930,000		8,930,000	0.48%	\$ 42,585	
2013		7,960,000		7,960,000	0.54%	\$ 43,037	
2014		6,955,000		6,955,000	0.65%	\$ 45,251	
2015		5,910,000		5,910,000	0.79%	\$ 46,625	
2016		4,825,000		4,825,000	0.98%	\$ 47,142	
2017		3,690,000		3,690,000	1.30%	\$ 48,152	
2018		2,150,000		2,150,000	Not Available	Not Available	
2019		1,230,000		1,230,000	Not Available	Not Available	

Source: District CAFR Schedules I-1, I-2

Note: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

a See Exhibit NJ J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

b Includes Early Retirement Incentive Plan (ERIP) refunding

PATERSON PUBLIC SCHOOLS
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds/Loans	Deductions	Net General Bonded Debt Outstanding		
2010	-	-	-	0.00%	\$ -
2011	-	-	-	0.00%	\$ -
2012	-	-	-	0.00%	\$ -
2013	-	-	-	0.00%	\$ -
2014	-	-	-	0.00%	\$ -
2015	-	-	-	0.00%	\$ -
2016	-	-	-	0.00%	\$ -
2017	-	-	-	0.00%	\$ -
2018	-	-	-	0.00%	\$ -
2019	-	-	-	0.00%	\$ -

Note: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

a See Exhibit NJ J-6 for property tax data.

b Population data can be found in Exhibit NJ J-14.

PATERSON PUBLIC SCHOOLS
Ratios of Overlapping Governmental Activities Debt
As of June 30, 2019

<u>Governmental Unit</u>	<u>Estimated Percentage Applicable ^a</u>	<u>Debt Outstanding</u>	<u>Estimated Share of Overlapping Debt</u>
Direct Debt of School District as of June 30, 2019			
City of Paterson (Net Debt)		\$ 136,710,938	\$ -
Paterson Public Schools - COPS		<u>1,280,000</u>	
		<u>\$ 137,990,938</u>	
Net overlapping debt of School District:			
County of Passaic	16.48%	\$ 56,079,616	
Passaic County Utilities Authority	16.48%	8,066,358	
Passaic Valley Water Commission	57.00%	64,604,159	
Passaic Valley Sewerage Commission	8.00%	17,074,478	
Subtotal, overlapping debt			<u>\$ 145,824,611</u>
Total direct and overlapping debt			<u>\$ 145,824,611</u>

Sources: City of Paterson Administrator / Passaic County Treasurer's Office

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Paterson. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

PATERSON PUBLIC SCHOOLS
Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit	523,292,446	524,076,155	499,368,714	464,892,787	409,009,586	431,501,045	391,732,525	381,249,355	163,788,815	158,685,339
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 523,292,446	\$ 524,076,155	\$ 499,368,714	\$ 464,892,787	\$ 409,009,586	\$ 431,501,045	\$ 391,732,525	\$ 381,249,355	\$ 163,788,815	\$ 158,685,339
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	2018	2017	2016
Equalized valuation basis	\$ 5,800,162,700	\$ 5,809,469,000	\$ 6,091,931,422
[A]	\$ 11,907,400,422		
Average equalized valuation of taxable property	[A/3] \$ 3,967,133,474		
Debt limit (4 % of average equalization value)	[B] 158,685,339 ^a		
Net bonded school debt	[C] -		
Legal debt margin	[B-C] \$ 158,685,339		

Source: Abstract of Rates and District Records CAFR Schedule J-7

^a Limit set by NJSA 18A:24-19 for a K through 12 district; other % limits would be applicable for other districts

PATERSON PUBLIC SCHOOLS
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population ^a	Personal Income (thousands of dollars) ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
2010	146,397	\$ 5,937,130,335	\$ 40,555	16.20%
2011	145,595	\$ 6,112,078,100	\$ 41,980	16.20%
2012	146,136	\$ 6,223,201,560	\$ 42,585	16.50%
2013	146,089	\$ 6,287,232,293	\$ 43,037	14.80%
2014	145,970	\$ 6,605,288,470	\$ 45,251	11.90%
2015	145,911	\$ 6,803,100,375	\$ 46,625	10.10%
2016	145,682	\$ 6,989,409,000	\$ 47,142	9.20%
2017	145,804	\$ 6,989,409,000	\$ 48,152	8.30%
2018	145,627	Not Available	Not Available	7.70%
2019	Not Available	Not Available	Not Available	Not Available

Source:

^a Population information provided by the NJ Dept of Labor and Workforce Development

^b Personal income - Passaic County - provided by NJ Dept of Labor and Workforce Development

^c Per Capita Personal Income - Passaic County - provided by NJ Dept of Labor and Workforce Development

^d Unemployment data provided by the NJ Dept of Labor and Workforce Development

PATERSON PUBLIC SCHOOLS
Principal Employers
Current Year and Ten Years Ago **

Employer	2019		2010	
	Employees	Rank (Optional)	Percentage of Total Employment	Rank (Optional)

THE NEW JERSEY DEPARTMENT OF LABOR AND AREA EMPLOYERS REFUSED TO RELEASE INFORMATION NEEDED TO COMPLETE THIS SCHEDULE DUE TO PRIVACY CONCERNS

Source: City of Paterson

** Data was only provided for years noted

**PATERSON PUBLIC SCHOOLS
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)**

<u>Function/Program</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Instruction										
Regular	1,476	1,416	1,458	1,561	1,624	1,649	1,629	1,543	1,476	1,625
Special Education	594	849	845	977	1,120	1,158	1,045	950	992	1,005
Other Instruction	132	297	316	215	131	129	80	159	235	193
Nonpublic School Programs										
Adult/Continuing Education Programs	4	18	25	23	26	27	11	8	6	16
Support Services:										
Student & Instruction Related Services	373	558	478	658	771	760	584	620	383	389
General Administration	188	19	19	28	36	31	27	20	58	61
School Administrative Services	193	103	107	106	114	109	197	205	201	193
Other Administration Services	26	77	77	86	94	92	63	62	66	66
Central Services	78	72	72	75	78	71	70	65	32	73
Administrative Information Technology	12	5	6	8	9	10	12	10	22	22
Plant Operations and Maintenance	183	142	142	165	171	181	175	105	58	92
Pupil Transportation	5	5	5	5	5	5	6	6	7	4
Other Support Services		4	4	4	9	5	5	3		
Cafeteria Monitors						148	132	118	110	112
Special Schools					153					
Food Service	147	174	154	177		218	240	240	229	205
Child Care					215					
Total	3,409	3,739	3,708	4,088	4,555	4,593	4,274	4,114	3,874	4,056

Source: District Personnel Records

PATERSON PUBLIC SCHOOLS
OPERATING STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Pupil/Teacher Ratio											
	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Elementary School	Middle School	High School	Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
2010	24,165	543,259,203	22,481	0.20%	2,682	N/A	N/A	N/A	23,995	22,152	2.06%	92.32%
2011	25,907	527,153,698	20,348	-9.49%	2,439	N/A	N/A	N/A	24,342	22,374	1.45%	91.92%
2012	26,665	540,224,577	20,260	-0.43%	2,619	N/A	N/A	N/A	24,592	22,680	1.03%	92.23%
2013	26,782	560,448,017	20,926	2.84%	2,597	N/A	N/A	N/A	24,454	22,671	0.46%	92.71%
2014	26,953	556,479,222	20,646	1.47%	2,597	N/A	N/A	N/A	24,749	23,020	1.21%	93.01%
2015	27,413	595,462,202	21,722	7.22%	2,625	N/A	N/A	N/A	24,875	23,186	0.51%	93.21%
2016	27,413	593,089,565	21,635	3.39%	2,626	N/A	N/A	N/A	25,015	23,393	0.56%	93.52%
2017	27,515	586,050,206	21,299	3.16%	2,627	N/A	N/A	N/A	25,494	23,714	1.91%	93.02%
2018	27,997	598,568,911	21,380	-1.58%	2,628	N/A	N/A	N/A	25,141	23,154	-1.38%	92.10%
2019	28,807	642,426,189	22,301	3.08%	2,323	N/A	N/A	N/A	24,808	22,687	-1.32%	91.45%

Sources: District records

Note: Enrollment based on annual October district count.

a Operating expenditures equal total expenditures less debt service and capital outlay; Exhibit J-4.
b Cost per pupil represents operating expenditures divided by enrollment.

N/A = Not available

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Early Learning Center										
660 14th Ave.	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001	14,001
Square Feet										
Capacity (students)	136	147	150	155	131	120	135	60	83	83
Students on Roll										
Rutland Early Childhood Ctr. (1914)										
Square Feet	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373	10,373
Capacity (students)										
Students on Roll										
Elementary										
School 1 (2002)										
Square Feet (See PS 26)	24,418	24,418	24,418							33,857
Capacity (students)										
Students on Roll	294	294	281	307	326	311	239	285	249	267
School 2 (1921, 1998)										
Square Feet	98,697	98,697	98,697	85,887	85,887	85,887	85,887	85,887	85,887	85,887
Capacity (students)										
Students on Roll	619	619	614	622	635	600	606	597	549	534
School 3 (1879)										
Square Feet	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908	41,908	35,500
Capacity (students)										
Students on Roll	447	447	466	453	433	416	394	433	402	415
School 4 (1922)										
Square Feet	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391	112,391
Capacity (students)										
Students on Roll	619	617	553	637	511	519	500	453	469	428
School 5 (1939)										
Square Feet	108,886	108,886	108,886	99,735	99,735	99,735	99,735	99,735	99,735	99,735
Capacity (students)										
Students on Roll	957	957	863	890	829	835	772	699	689	640
School 6 (1921) - Performing Arts Academy										
Square Feet	97,075	97,075	97,075	89,054	89,054	89,054	89,054	89,054	89,054	90,075
Capacity (students)										
Students on Roll	519	519	405	396	439	487	495	512	524	606
School 7 (1919)										
Square Feet	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835	48,835	49,170
Capacity (students)										
Students on Roll	264	264	250	265	239	264	252	253	221	197
School 8 (1926)										
Square Feet	95,106	95,106	95,106	74,000	74,000	74,000	74,000	74,000	74,000	74,000
Capacity (students)										
Students on Roll	547	547	519	509	512	592	576	505	479	495
School 9 (1988)										
Square Feet	123,768	123,768	123,768	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Capacity (students)										
Students on Roll	1,272	1,274	1,305	1,282	1,279	1,283	1,150	847	819	768

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
School 10 (1921)	83,572	83,572	83,572	58,573	58,573	58,573	58,573	58,573	58,573	58,573
Square Feet										
Capacity (students)										
Students on Roll	593	594	504	499	594	585	607	607	625	556
School 11 (1905) - Great Falls	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446	35,446	36,576
Square Feet										
Capacity (students)										
Students on Roll	179	179	211	214	236	254	267	257	32	35
School 12 (1913)	72,886	72,886	72,886	72,886	72,886	72,886	72,886	72,886	72,886	72,720
Square Feet										
Capacity (students)										
Students on Roll	530	530	519	541	554	551	528	521	561	517
School 13 (1926)	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091	94,091
Square Feet										
Capacity (students)										
Students on Roll	549	549	585	615	567	521	527	544	501	532
School 14 (1887)	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,422	16,740
Square Feet										
Capacity (students)										
Students on Roll	220	220	236	214	190	214	226	239	214	221
School 15 (1923)	147,502	147,502	147,502	110,104	110,104	110,104	110,104	110,104	110,104	126,000
Square Feet										
Capacity (students)										
Students on Roll	762	762	728	790	764	754	791	671	727	665
New School 16 (2016/2017)										
Square Feet										
Capacity (students)										
Students on Roll								109,500	109,500	109,900
Old School 16 (1891)										
Square Feet										
Capacity (students)										
Students on Roll										
School 17 (1891) - Urban Leadership				131						
Square Feet										
Capacity (students)										
Students on Roll										
School 18 (1939)										
Square Feet										
Capacity (students)										
Students on Roll										
School 19 (1896)										
Square Feet										
Capacity (students)										
Students on Roll										
School 20 (1898)										
Square Feet										
Capacity (students)										

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Students on Roll	489	488	474	541	502	462	501	496	461	458
School 21 (1905)	119,516	119,516	119,516	103,516	103,516	103,516	103,516	103,516	103,516	103,516
Square Feet										
Capacity (students)	695	695	720	714	680	757	757	751	755	742
Students on Roll	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800
School 24 (1909)										
Square Feet	686	687	819	919	925	946	913	845	829	838
Capacity (students)	75,564	75,564	75,564	72,564	72,564	72,564	72,564	72,564	72,564	74,015
Students on Roll	684	684	664	689	705	721	748	572	554	600
School 25 (1932)										
Square Feet	58,001	58,001	58,001	98,248	98,248	98,248	98,248	98,248	98,248	99,798
Capacity (students)	617	616	609	589	623	595	563	569	496	512
Students on Roll	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198	108,198	103,926
School 27 (1956)										
Square Feet	899	899	870	864	795	810	814	827	842	838
Capacity (students)	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417	104,417
Students on Roll	527	527	478	222	455	504	488	489	500	505
School 29 (1924)										
Square Feet	24,000	24,000	24,000	25,992	25,992	25,992	25,992	25,992	25,992	22,500
Capacity (students)	330	330	327	309	286	291	300	290	325	340
Students on Roll	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168	107,168
School 30 MILK										
Square Feet	886	886	839	863	866	782	849	664	691	659
Capacity (students)	124,834	124,834	124,834	124,834	132,834	124,834	124,834	124,834	124,834	124,834
Students on Roll	829	529	796	757	677	651	587	572		647
School 31 (1891)										
Square Feet	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943	67,943
Capacity (students)	266	266	273	280	293	3,210	301	291	279	280
Students on Roll	35,000	35,000	35,000	30,797	30,797	30,797	30,797	30,797	30,797	30,797
School 32 (1920)										
Square Feet	347	347	331	344	338	330	337	334	329	341
Capacity (students)	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527	52,527
Students on Roll										
Edward Kilpatrick										
Square Feet										

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Capacity (students)	431	430	439	430	420	382	421	404	343	366
Students on Roll	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500
Dale Ave.	388	387	330	368	381	361	397	340	342	3,337
Capacity (students)										
Students on Roll										
Dr. Hani Awadalla (2016/2017)								109,200	109,200	109,200
Square Feet								647	679	670
Capacity (students)										
Students on Roll										
High School										
Eastside High School (1870)	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180	291,180	280,390
Capacity (students)	1,729	1,729	1,922	1,858	1,928	2,039	2,175	2,315	2,279	2,194
Students on Roll	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210	329,210
JFK High School (1963)	2,044	2,044	2,249	2,212	2,230	2,225	2,252	2,325	2,424	2,455
Capacity (students)	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945	46,945
Students on Roll	234	234	249	252	264	279	288	278	262	238
Rosa Parks High School (1986)	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275	121,275
Capacity (students)	359	359	387	514	510	550	589	657	680	654
Students on Roll	57,845	57,845	57,845	27,845	27,845	27,845	27,845	27,845	27,845	27,845
Academics										
Panther (2004)	231	231	227	226	220	191	195	207	226	214
Capacity (students)	31,113	31,113	31,113	31,117	31,117	31,117	31,117	31,117	31,117	31,117
Students on Roll	88	88	99	71	86	87	106	92	129	107
Silk City (1908)	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	14,240	-
Capacity (students)										
Students on Roll			94	87	74	89	75	45		
YES Academy - Formerly Academy of Performing Arts	63,600	63,600	63,600	73,062	73,062	73,062	73,062	73,062	73,062	63,600
Capacity (students)										
Students on Roll		401	380	465	527	557	567	564	547	564
Alexander Hamilton Academy-Lease										
Capacity (students)										
Students on Roll										
Urban Leadership Academy-Lease										
Capacity (students)										

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Students on Roll		167	148	141	141	156	138	141		
Urban Leadership Academy-39th Street-Lease										
Square Feet										
Capacity (students)										
Students on Roll										
BUILD Academy-Don Bosco-Lease										
Square Feet	63,400	63,400	63,400	63,640	63,640	63,640	63,640	63,640	103,000	-
Capacity (students)										
Students on Roll			576	607						
Paterson Pre-Collegiate Academy-Lease										
Square Feet	25,980	25,980								
Capacity (students)										
Students on Roll										
Sports Business and Public Safety Academy and Destiny-Lease										
Square Feet	19,500	19,500	19,500	29,828	29,828	29,828	29,828	29,828	42,000	-
Capacity (students)										
Students on Roll			80	106	79	-	-	-		
Garrett Morgan Academy - Lease										
Square Feet	12,000	12,000	12,000							
Capacity (students)										
Students on Roll			122							
The Mall - HARP, IMPACT and STARS Academy										
Square Feet	58,507	58,507	58,507	58,507	58,507	58,507	58,507	58,507		
Capacity (students)										
Students on Roll			339	272	264	275	274			
Alternative Middle School-Boys & Girls Club-Lease										
Square Feet	23,507	23,507								
Capacity (students)										
Students on Roll										
Saint Mary's - Lease										
Square Feet				31,185	31,185	31,185	31,185	31,185		
Capacity (students)										
Students on Roll					182	171	165			
Saint Therese (STARS) - Lease										
Square Feet				19,138	19,138	19,138	19,138	19,138	19,138	19,138
Capacity (students)										
Students on Roll					69	73	84	89	105	101
Don Bosco Academy - Lease										
Square Feet										103,000
Capacity (students)										
Students on Roll										
HARP - Lease										
Square Feet										696
Capacity (students)										
Students on Roll										
Young Men's Leadership Academy - Lease										
Square Feet										42,000
Capacity (students)										
Students on Roll										275
Square Feet										21,138

PATERSON PUBLIC SCHOOLS
School Building Information
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Capacity (students)										
Students on Roll										55
Saint Paul's - (Great Falls) - Lease					16,420	16,420	16,420	16,420	16,420	-
Square Feet										
Capacity (students)										
Students on Roll										
Total Square Feet	3,581,829	3,581,829	3,564,579	3,445,908	3,470,328	3,462,328	3,462,328	3,681,028	3,689,641	3,534,194
Students on Roll	22,706	22,983	24,455	24,635	23,824	24,022	22,881	21,091	25,170	
Other										
Administration Building - 33 and										
35 Church St.										
Square Feet	53,623	53,623								
Administration - Old School 5										
Square Feet-Includes Garaye 1,500 sq ft.	43,435	43,435								
New Administration Building-90 Delaware Ave										
Square Feet	113,385	113,385		113,385	113,385	113,385	113,385	113,385	113,385	113,385
133 Ellison St-Parent Resource/C&I/Bilingual-Lease										
Square Feet										
160 Ward St.-Lease										
Square Feet										
408 Grand St.-Lease										
Square Feet										
Warehouse-Sheridan Ave-Lease										
Square Feet	55,525	55,525		55,525	55,525	55,525	55,525	55,525	55,525	55,525
PS #16 knocked down; new school under construction	18,803	18,803								

Number of Schools at June 30, 2019
 Early Learning Center = 2
 Elementary/Middle = 34
 High School = 4
 Academics = 11
 Other = 4

PATERSON PUBLIC SCHOOLS
 General Fund
 Schedule of Required Maintenance
 Last Ten Years
 Unaudited

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
 11-000-261-XXX

School Facilities	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
School 2	111,687	133,417	136,560	196,612	182,287	186,426	190,772	167,410	154,520	144,818
School 3	46,164	55,146	56,445	81,267	75,345	77,056	78,853	60,215	55,579	52,089
School 3 Trailers	8,333	9,954	10,189	14,669	13,600	13,909	14,233	10,869	10,032	9,402
School 4	146,153	174,588	178,702	257,285	238,539	243,956	249,643	184,692	175,959	164,911
School 5	129,695	154,928	158,579	228,313	211,678	216,485	221,531	170,472	170,472	159,768
Old School No.5 - Vacant	-	-	-	99,431	-	-	-	-	68,002	63,732
School 6-Academy of Performing Arts	115,806	138,336	141,596	203,862	189,008	193,301	197,807	164,659	151,981	142,438
School 7	63,505	75,860	77,648	111,793	103,647	106,001	108,472	82,834	76,456	71,656
School 8	96,230	114,952	117,660	169,401	157,058	160,624	164,369	161,319	148,898	139,549
School 9	143,044	170,874	174,900	251,812	233,464	238,766	244,332	209,935	193,771	181,605
School 10	76,168	90,987	93,131	134,085	124,315	127,139	130,102	141,755	130,840	122,625
School 11	46,094	55,062	56,359	81,143	75,231	76,939	78,733	60,124	55,494	52,010
School 12	94,781	113,221	115,889	166,851	154,693	158,206	161,894	123,629	114,110	106,946
School 13	122,356	146,161	149,605	215,393	199,699	204,234	208,995	159,597	147,309	138,060
School 14	21,355	25,510	26,111	37,593	34,854	35,646	36,477	27,855	25,710	24,096
School 15	143,179	171,036	175,065	252,050	233,685	238,992	244,563	250,193	230,929	216,430
School 15 Trailers	-	-	-	43,044	-	-	41,765	31,894	29,438	27,590
School 16-Great Fall Academy New School 16	142,394	170,097	173,310	-	-	38,029	38,915	29,259	27,007	25,311
School 17-Urban Leadership	22,783	27,216	27,857	40,107	37,184	38,029	38,915	29,259	27,007	25,311
School 18	116,094	138,681	141,949	204,371	189,479	193,782	198,300	151,430	139,771	130,995
School 18 Trailers	16,658	19,899	20,368	29,325	27,188	27,805	28,454	21,728	20,055	18,796
School 19	45,344	54,166	55,442	79,822	74,006	75,687	77,451	63,216	58,348	54,685
School 20	108,016	129,032	132,072	190,150	176,295	180,299	184,502	140,893	130,045	121,880
School 21	134,612	160,802	164,590	236,969	219,702	224,692	229,930	202,723	187,114	175,366
School 24	131,080	156,583	160,272	230,751	213,938	218,796	223,897	170,977	157,812	147,904
School 25	94,362	112,721	115,377	166,113	154,010	157,507	161,179	128,172	118,303	110,875
School I & 26	111,103	132,719	135,846	195,585	181,334	185,452	189,775	139,799	129,035	120,933
School 26 Trailers	16,658	19,899	20,368	29,325	27,188	27,805	28,454	21,728	20,055	18,796
School 27	135,145	161,439	165,242	237,907	220,573	225,582	230,840	176,279	162,707	152,491
School 27 Trailers	5,555	6,636	6,792	9,779	9,067	9,273	9,489	7,246	6,688	6,268
School 28	135,784	162,201	166,023	239,031	221,615	226,648	231,931	177,112	163,475	153,211
School 29	33,800	40,376	41,327	59,501	55,165	56,418	57,733	40,709	37,574	35,215
Dr Ham Awadallah	142,004	169,631	168,540	-	-	-	-	-	-	-
Martin Luther King	139,361	166,475	170,397	245,329	227,453	232,619	238,042	181,778	167,782	157,248
East Side HS/Bauerlie Field	364,762	435,729	445,995	642,120	595,333	608,853	623,047	486,643	449,174	420,971
East Side Trailers	13,888	16,590	16,981	24,449	22,667	23,182	23,722	18,115	16,721	15,671
JF Kennedy HS	416,994	498,123	509,859	734,068	680,582	696,038	712,263	543,914	502,035	470,513
JFK Trailers	11,111	13,272	13,585	19,559	18,134	18,546	18,978	14,492	13,376	12,537
Rosa Parks HS	61,047	72,924	74,643	107,466	99,636	101,899	104,274	79,628	73,497	68,882
Roberto Clemente	40,048	47,840	48,967	70,500	65,364	66,848	68,406	59,367	54,796	51,356
660 14th Avenue	18,207	21,749	22,262	32,051	29,716	30,391	31,099	23,748	21,920	20,544
Silk City 2000 Academy - Sage	40,465	48,337	49,476	71,233	66,043	67,543	69,117	52,774	48,711	45,652
The Mall	-	-	93,026	133,934	124,175	126,995	129,956	99,240	91,599	85,847
137 Ellison	-	-	-	59,473	-	-	-	44,067	40,674	38,120

PATERSON PUBLIC SCHOOLS
 General Fund
 Schedule of Required Maintenance
 Last Ten Years
 Unaudited

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
 11-000-261-XXX

School Facilities	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
YES Academy	-	-	22,642	32,598	30,223	30,909	31,630	24,154	22,294	20,894
Norman S. Weir	88,353	105,543	108,029	155,535	144,202	147,477	150,915	115,245	106,372	99,693
Temple Emanuel/Urban Leadership Clinton Street	-	-	-	-	-	-	-	-	-	-
Academy for Urban Leadership	-	-	-	-	-	-	-	-	-	-
Dale Avenue	79,975	95,534	97,785	140,786	130,528	133,492	136,604	104,316	96,284	90,239
Edward Kilpatrick #33	68,306	81,595	83,518	120,245	111,483	114,015	116,673	89,096	82,236	77,073
Alexander Hamilton	95,712	114,333	116,169	167,254	155,067	158,588	162,285	107,878	99,572	93,320
Department of Facilities(Warehouse)	72,205	86,253	88,285	127,108	117,846	120,523	123,332	94,182	86,930	81,472
Colt Street	54,617	65,243	66,780	-	-	-	-	-	-	-
Early Childhood Trailers	-	-	-	-	-	-	-	-	-	-
Superintendent Office-35 Church St	-	-	-	-	-	-	-	-	-	-
Board of Education Office-33 Church St	-	-	-	-	-	-	-	-	-	-
Gurney & Gurney	-	-	-	-	-	-	-	-	-	-
Don Bosco - Paterson Catholic	133,941	160,000	101,188	145,685	135,070	138,137	141,357	107,946	99,635	93,379
Rutland	13,489	16,113	16,493	23,746	22,016	22,516	23,041	17,595	16,240	15,220
Young Parent Program (133 Ellison)	-	-	-	-	-	-	-	-	-	-
Great Falls Academy (Alabama Ave)	-	-	-	-	-	-	-	-	-	-
Boys and Girls Club	-	-	-	53,812	-	-	-	-	36,803	34,492
Garrett Morgan Academy	-	-	-	27,470	-	-	-	-	18,780	17,608
Hinchliffe Stadium	-	-	-	34,723	-	-	-	-	23,738	22,256
John Raad	-	-	-	-	-	-	-	-	-	-
Ward Street	-	-	-	-	-	-	-	-	-	-
Panther Academy	36,210	43,254	44,274	63,743	59,098	60,440	61,849	97,506	89,999	84,348
The New Roberto Clemente	162,334	193,917	198,486	285,770	264,948	270,965	277,281	211,743	195,440	183,169
New Roberto - K Center	-	-	12,720	18,314	16,979	17,365	17,770	-	-	-
Boris Kroil Sports/Business Acad.	-	-	47,427	68,282	63,307	64,745	66,254	33,076	30,529	28,612
St. Anthony's-Urban Leadership	-	-	-	-	-	-	-	-	-	-
New International High School (2008)	157,706	188,389	192,827	277,623	257,394	263,240	269,376	205,707	189,868	166,370
90 Delaware-New Administrative Offices	148,863	177,825	180,282	259,561	240,648	246,113	251,851	192,324	177,516	166,370
St Mary's - (PS 4)	-	-	-	71,389	66,187	67,690	69,268	52,896	-	-
St. Theresa - (STARS)	24,887	29,729	30,429	43,811	40,618	41,541	42,509	32,462	-	-
St Paul's - Great Falls	21,353	25,507	26,108	37,590	34,850	35,641	-	-	-	-
Total School Facilities	<u>5,019,775</u>	<u>5,996,405</u>	<u>6,242,445</u>	<u>8,788,567</u>	<u>7,853,413</u>	<u>8,031,765</u>	<u>8,224,291</u>	<u>6,398,144</u>	<u>6,150,011</u>	<u>5,585,936</u>

PATERSON PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2019
(unaudited)

	<u>Coverage</u>	<u>Deductible</u>
Commercial Property		
Building, Personal Property, Equipment Breakdown	\$ 500,000,000	\$ 10,000
Excess Liability		
General Liability (Per Occurrence/ Aggregate)	31,000,000	50,000
Automobile Liability (Per Occurrence/Aggregate)	31,000,000	-
Including Auto Physical Damage		
Employee Benefits Liability (Per Occurrence/ Aggregate)	31,000,000	50,000
Excess Worker's Compensation & Employer's Liability		
Excess Worker's Compensation	Statutory	550,000
Excess Employer's Liability	5,000,000	550,000
	Each Accident	
Commercial Crime		
Faithful Performance	500,000	1,000
Forgery & Alteration, Employee Theft	100,000	500
Money and Securities	100,000	500
School Board Legal Liability and Employer Practices Liability	5,000,000 / 5,000,000	100,000
NFIP - Flood Insurance	55 Clinton Street	
Building	500,000	50,000
Contents	500,000	50,000
Public Officials Surety Bond		
Margaret Cherone (Treasurer)	2,000,000	None

Source: District Records

SINGLE AUDIT SECTION

Ferraioli, Wielkotz, Cerullo & Cuva, P.A.

Charles J. Ferraioli, Jr., MBA, CPA, RMA
Steven D. Wielkotz, CPA, RMA
James J. Cerullo, CPA, RMA
Paul J. Cuva, CPA, RMA
Thomas M. Ferry, CPA, RMA

Certified Public Accountants
401 Wanaque Avenue
Pompton Lakes, New Jersey 07442
973-835-7900
Fax 973-835-6631

Newton Office
100B Main Street
Newton, NJ 07860
973-579-3212
Fax 973-579-7128

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund and the aggregate remaining fund information of the Paterson Public Schools, in the County of Passaic, New Jersey, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 30, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit on the financial statements, we considered the Paterson Public Schools' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Paterson Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of the Paterson Public Schools' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Paterson Public Schools' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards or the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

We noted certain matters that were required to be reported to the Paterson Public School in the separate Auditors' Management Report on Administrative Findings - Financial, Compliance and Performance dated September 30, 2019.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Steven D. Wielkocz

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

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

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

September 30, 2019

Ferraioli, Wielkotz, Cerullo & Cuva, P.A.

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Certified Public Accountants
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Pompton Lakes, New Jersey 07442
973-835-7900
Fax 973-835-6631

Newton Office
100B Main Street
Newton, NJ 07860
973-579-3212
Fax 973-579-7128

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE AND N.J. OMB CIRCULAR 15-08

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

Report on Compliance for Each Major Federal and State Program

We have audited the Paterson Public Schools, in the County of Passaic, New Jersey, compliance with the types of compliance requirements described in the *OMB Compliance Supplements* and the New Jersey State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Paterson Public Schools' major federal and state programs for the year ended June 30, 2019. The Paterson Public Schools' major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Paterson Public Schools' major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and N.J. OMB Circular 15-08. Those standards, the Uniform Guidance and N.J. OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the Paterson Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Paterson Public Schools' compliance.

Unmodified Opinion of Each Major Federal and State Programs

In our opinion, the City of Paterson Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the Paterson Public Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Paterson Public Schools' internal control over compliance with the type of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and N.J. OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Paterson Public Schools' internal control over compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and N.J. OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Steven D. Wielkotz

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

Ferraioli, Wielkotz, Cerullo & Cuva, P.A.

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

September 30, 2019

**Paterson Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2019**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	F.A.N. Number	Grant State Project Number	Program or Award Amount	Grant Period From	To	Balance at June 30, 2018	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustment	Balance at June 30, 2019		(M)M(D) GAAP Receivable
													Deferred Revenue	Due to Grantor	
U.S. Department of Education															
General Fund															
Special Education Medicaid Reimbursement	93.778		N/A	1,651,049	7/1/18	6/30/19	\$		1,651,049	(1,651,049)					
Total General Fund				1,651,049					1,651,049	(1,651,049)					
U.S. Department of Education															
Pass-through State Department of Education															
Special Revenue Fund															
Title-I, Part A	84.010	S016A10030	ESEA001019	17,654,230	7/1/18	6/30/19		1,105,951	17,007,000	(18,602,854)	(1,105,951)		157,367		1,593,824
Title-I, Part A	84.010	S016A10030	ESEA001018	15,527,414	7/1/17	6/30/18	(1,415,581)	(1,105,951)	1,415,581		1,105,951				
Title-I, Reallocated	84.010	S016A10030	ESEA001019	982,836	2/1/19	9/30/19		47,977	47,977	(90,250)			752,866		42,273
Title-I NCL Title I-Dominant Sch.	235	S016A10030	NCL001017	13,000	1/1/16	6/30/17	9.58								
Title-I, SEA	84.010A	S016A10030	ESEA001019	2,475,226	7/1/18	6/30/19		1,049,974	957,507	(1,430,206)	(1,049,974)		2,094,994		472,699
Title-I, SEA	84.010A	S016A10030	ESEA001018	1,438,618	7/1/17	6/30/18	(1,135.7)	(1,049,974)	1,358		1,049,974				
Title-I Cluster Total				33,608,104			(1,415,581)	192,929,453	1,246,097	(20,123,309)	(5,114,721)		3,004,923	965	2,110,295
Title-III, Part A	84.365	S165A10030	ESEA001019	919,580	7/1/18	6/30/19		173,758	970,233	(1,079,652)	(173,758)		14,286		108,819
Title-III, Part A	84.365	S165A10030	ESEA001018	967,370	7/1/17	6/30/18	(94,408)	(173,758)	94,409		173,758				
Title-III, Immigrant	84.365	S165A10030	ESEA001019	202,608	7/1/18	6/30/19		52,786	193,533	(201,726)	(52,786)		53,608		8,193
Title-III, Immigrant	84.365	S165A10030	ESEA001018	172,870	7/1/17	6/30/18	(65,523)	(52,786)	6,523		52,786				
Title-III Cluster Total				1,262,958			(1,003,311)	1,246,097	1,246,097	(1,280,729)	(184,966)		67,933		117,013
IDEA Part B, Basic	83.027	I027A10030	IDEA001019	6,640,554	7/1/18	6/30/19		937,387	5,089,667	(6,772,403)	(937,387)	1,427	806,865		1,681,509
IDEA Part B, Basic	83.027	I027A10030	IDEA001018	6,306,235	7/1/17	6/30/18	(972,156)	(937,387)	855,244		937,387				
IDEA, Preschool	84.173	I073A10014	IDEA001019	183,644	7/1/18	6/30/19		85,422	113,086	(165,817)	(85,422)	(722)	102,347		53,453
IDEA, Preschool	84.173	I073A10014	IDEA001018	181,330	7/1/17	6/30/18	(294,56)	(85,422)	22,646		85,422		722		
Special Education Cluster Total				13,274,717			(1,001,612)	6,080,443	6,080,443	(6,938,220)	(1,827)	1,427	909,312		1,734,062
Dual Stem Enrollment Federal (P-eseh)	84.086A	N/A	N/A	100,000	9/1/18	6/30/19			(7,994)				92,006		7,994
Full Service Community Schools (FE)	84.2151	N/A	N/A	899,668	7/1/18	6/30/19		233,011	(299,322)				230,346		56,311
Full Service Community Schools (FE)	84.2153	N/A	N/A	899,628	7/1/18	6/30/19		47,119	338,450	(372,128)			174,919		43,679
Full Service Community Schools (FE)	84.2151	N/A	N/A	886,938	7/1/17	6/30/18	(467,453)	(47,119)	143,326	(96,383)					
Full Service Community Schools Cluster Total				1,687,234			(66,523)	468,782	(758,033)				405,265		99,989
School Improvement Grant(SIG)SCTI06	84.377A	S377A10031	1500024	1,492,153	7/1/18	6/30/19		162,842	1,239,168	(1,309,458)			261,137		154,290
School Improvement Grant(SIG)SCTI06	84.377A	S377A10031	1500024	1,533,648	7/1/17	6/30/18	(108,735)	(162,842)	108,775						
School Improvement Grant(SIG)SCTI06	84.377A	S377A10031	1500025	1,450,248	7/1/18	6/30/19		305,770	1,199,633	(1,341,439)			394,615		141,806
School Improvement Grant(SIG)SCTI06	84.377A	S377A10031	1500025	1,467,751	7/1/17	6/30/18	(119,788)	(105,720)	119,208						
School Improvement Cluster Total				5,943,734			(228,573)	2,067,374	(2,734,897)	(952,248)			656,132		280,096
21st Century CCLC Competitive	84.287	S287C10030	1400057	610,000	7/1/18	6/30/19		436,404	(515,953)				94,047		794,89
21st Century CCLC Competitive	84.287	S287C10030	1400057	533,000	7/1/17	6/30/18	(83,391)	88,199							
21st Century CCLC Competitive Cluster Total				1,143,000			(83,391)	524,592	(515,953)				94,047		794,89
Title-I, Part A	84.367A	S165A10029	ESEA001019	20,203	7/1/18	6/30/19		161,466	(161,466)				78,870		6,837
Title-I, Part A	84.367A	S165A10029	ESEA001018	1,722,339	7/1/17	6/30/18	(72,032)	(161,466)	77,012						
Title-I Cluster Total				1,742,542			(72,032)	172,974	(161,466)	(108,799)			78,870		6,837

The Accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an Integral part of this Schedule.

**Paterson Public Schools
Schedule of Expenditures of Federal Awards
For the Fiscal Year ended June 30, 2019**

Federal Grant/Program Title	Federal CIDA Number	FAN Number	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2018	Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Accounts Receivable Carryover	Adjustment	Accounts Receivable	Balance at June 30, 2019	Deferred Revenue	Due to Center	(M/M/D) GAAP Receivable
Title IV - Student Support & Academic Enrichment Pr	84-424A	8424A10001	ESEA0400019	10,660	7/1/18	6/30/19		707	3,771	(81,158)	(07)		(7,596)	1,209			6,387
Title IV - Student Support & Academic Enrichment Pr	84-424A	8424A170031	ESEA0400018	2,357	7/1/17	6/30/18	(1,650)	(07)	1,650	(81,158)	707		(7,596)	1,209			6,387
Adult Education Basic Skills	84-002	N/A	N/A	1,584,300	7/1/18	6/30/19	(341,130)		1,310,993	(1,584,300)			(93,307)				193,307
Adult Education Basic Skills	84-002	N/A	N/A	1,252,310	7/1/17	6/30/18	(341,130)		341,130				(93,307)				193,307
Adult Education Basic Skills - Cluster Total							(341,130)		1,652,123	(1,584,300)			(93,307)				193,307
Carl D. Perkins Voc. Educ. Act	84-048	V048A10000	N/A	310,045	7/1/18	6/30/19	(57,165)		279,020	(310,045)			(3,102)	1,990			294,435
Carl D. Perkins Voc. Educ. Act	84-048	V048A170050	N/A	308,033	7/1/17	6/30/18	(57,165)		57,166				(3,102)	1,990			294,435
Carl D. Perkins Voc. Educ. Act - Cluster Total							(57,165)		336,186	(310,045)			(3,102)	1,990			294,435
Emergency Unemployment	84-238C	8938C10005		518,750	7/1/17	6/30/18	(518,750)		518,750								
Subtotal U.S. Department of Education - Special Revenue Funds							(3,877,727)		33,336,802	(52,568,897)		1,428	(9,993,666)	5,311,333	985		4,682,346
U.S. Department of Labor																	
Passed through State Department of Labor																	
New Jersey Youth Corps	17-245	N/A	N/A	291,000	7/1/18	6/30/19		16,160	197,227	(291,000)			(109,933)	13,486			96,447
New Jersey Youth Corps	17-245	N/A	N/A	291,000	7/1/17	6/30/18	(109,203)	(16,160)	106,203								
Sub-Total U.S. Dept of Labor							(109,203)		303,430	(291,000)			(109,933)	13,486			96,447
Total Special Revenue Fund							(3,984,030)		33,640,232	(52,859,897)		1,428	(10,103,629)	5,324,819	985		4,778,810
U.S. Department of Agriculture																	
Passed through State Department of Agriculture																	
Enterprise Fund																	
After School Snack Program	10-550	191N304N1099	N/A	159,298	6/30/18	6/29/19			133,270	(159,298)			(26,028)				26,028
After School Snack Program	10-550	181N304N1099	N/A	104,079	6/30/17	6/29/18	(5,845)		5,845								
Summer Food Program	10-559	191N304N1099	N/A	380,823	6/30/18	6/29/19			380,823	(380,823)							
School Breakfast Program	10-553	191N304N1099	N/A	5,970,897	6/30/18	6/29/19			4,752,619	(5,970,897)			(1,218,278)				1,218,278
School Breakfast Program	10-553	181N304N1099	N/A	5,995,709	6/30/17	6/29/18	(520,621)		520,621								
National School Lunch Program	10-555	191N304N1099	N/A	10,284,979	6/30/18	6/29/19			8,279,187	(10,284,979)			(2,005,792)				2,005,792
National School Lunch Program	10-555	181N304N1099	N/A	10,353,827	6/30/17	6/29/18	(833,988)		833,988								
US D.A. Commodities	10-555	191N304N1099	N/A	875,852	6/30/18	6/29/19			875,852	(875,852)							
US D.A. Commodities	10-558	191N304N1099	N/A	402,720	6/30/18	6/29/19			294,329	(402,720)			(108,391)				108,391
Child and Adult Care Food Programs - Food	10-558	191N304N1099	N/A	272,634	6/30/17	6/29/18	(272,624)		269,891				(2,733)	269,891			(267,188)
Child and Adult Care Food Programs - Food	10-558	181N304N1099	N/A														
Child Nutrition Program - Cluster Total							(1,633,978)		16,346,425	(18,084,569)			(3,371,222)	269,891			3,101,331
Fresh Fruits and Vegetable Program	10-582	191N304L1605	N/A	342,209	6/30/18	6/29/19			330,250	(342,209)			(11,979)				11,979
Fresh Fruits and Vegetable Program	10-582	181N304L1605	N/A	277,200	6/30/17	6/29/18	(63,881)		63,881								
Total Enterprise Fund							(1,669,839)		16,742,536	(18,428,738)			(3,383,201)	269,891			3,113,310
Total Federal Financial Awards							(5,662,969)		52,033,907	(54,638,397)		1,428	(18,486,830)	5,599,710	985		7,892,129

NOTE 1. GENERAL

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance present the activity of all federal and state award programs of the Paterson Public Schools. The Board of Education is defined in Note 1 to the Board's basic financial statements. All federal and state awards received directly from federal and state agencies, as well as federal and state awards passed through other government agencies is included on the Schedules of Expenditures of Federal Awards and State Financial Assistance.

NOTE 2. BASIS OF ACCOUNTING

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(D) and 1(E) to the Board's basic financial statements. The information in these schedules is presented in accordance with the requirements of *2 CFR 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ in amounts presented in or used in the preparation of the basic financial statements.

NOTE 3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the last state aid payment in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, that payment is not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payment in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the last state aid payment in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

NOTE 3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS, (continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$3,546,775 for the general fund and \$-0- for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board’s basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Total</u>
General Fund	\$1,651,049	\$497,732,859		\$499,383,908
Special Revenue Fund	34,558,570	49,401,171		83,959,741
Capital Projects Fund		1,156,797		1,156,797
Debt Service Fund		799,243		799,243
Food Service Fund	<u>18,426,778</u>	<u>169,829</u>	<u>_____</u>	<u>18,596,607</u>
Total Financial Assistance	<u>\$54,636,397</u>	<u>\$549,259,899</u>	<u>\$0</u>	<u>\$603,896,296</u>

NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

NOTE 5. OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. Revenues and expenditures reported under the U.S.D.A. Food Distribution Program represent current year value received and current year distributions respectively. TPAF Social Security Contributions represents the amount reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2019. The amount reported as TPAF Pension Contributions represents the amount paid by the state on behalf of the District for the year ended June 30, 2019.

NOTE 6. ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits Contributions and School Construction Grants are not subject to a State single audit and, therefore, the amount of \$53,496,440 of on-behalf payments is excluded from major program determination.

NOTE 7. INDIRECT COST RATE

The Paterson Public Schools has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 8. SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Grant Guidance); amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the Schedule of Expenditures of Federal Awards. The following funds by program are included in schoolwide programs in the school district:

<u>Program</u>	<u>Total</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	\$20,123,309
Title II, Part A: <i>Improving Teacher Quality State Grants</i>	102,799
Title III: <i>English Language Acquisition State Grants</i>	<u>1,280,779</u>
Total	<u>\$21,506,887</u>

PATERSON PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- 1. Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported
- 2. Material weakness(es) identified? _____ yes X no

Noncompliance material to basic financial statements noted? _____ yes X no

Federal Awards

Internal Control over major programs:

- 1. Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported
- 2. Material weakness(es) identified? _____ yes X no

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200 section .516(a) of the Uniform Guidance? _____ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010</u> (A)	5010A180030	<u>Title I Grants to Local Education Agencies</u>
<u>10.558</u> (B)	191NJ304N1099	<u>Child and Adult Care Food Program</u>

Note: (A) - Tested as Major Type A Program.
(B) - Tested as Major Type B Program.

Dollar threshold used to distinguish between type A and type B programs: \$ 1,639,092

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, 2019**

Section I - Summary of Auditor's Results, (continued)

State Awards

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? _____ yes X no

Type of auditor's report issued on compliance for major programs: unmodified

Internal Control over major programs:

1. Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

2. Material weakness(es) identified? _____ yes X no

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 15-08 as applicable? _____ yes X no

Identification of major programs:

<u>GMIS Number (s)</u>		<u>Name of State Program</u>
495-034-5120-78/ 495-034-5120-89/ 495-034-5120-84/ <u>100-034-5120-510</u>	(A)	<u>State Aid Public Cluster:</u> Equalization Aid/Special Education Categorical Aid/Security Aid/Adult Education Program Aid
<u>495-034-5120-044</u>	(A)	<u>Extraordinary Aid</u>
<u>4010-XXX-XX-XXXX</u>	(B)	<u>School Construction Grant</u>

Note: (A) - Tested as Major Type A Program.
(B) - Tested as Major Type B Program.

**SCHOOL DISTRICT OF THE CITY OF PATERSON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs

FEDERAL AWARDS

None.

STATE AWARDS

None.

**SCHOOL DISTRICT OF THE CITY OF PATERSON
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE YEAR ENDED JUNE 30, 2019**

STATUS OF PRIOR YEAR FINDINGS

Finding 2018-001

Condition:

Condition:

A limited number of individual EXAID applications had services provided to students which were not required by their IEP. Furthermore, a limited number of EXAID applications had direct instructional costs which could not be supported by verifiable cost documentation.

Current Status:

Corrective action was taken.